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NETWORK**

Youths.
Accountability.
Stronger Communities.

NASARAWA STATE **2026** **CITIZENS' BUDGET**

A SIMPLIFIED GUIDE TO THE STATE'S APPROVED BUDGET



**A More Accountable
Nasarawa.
A Brighter Tomorrow.**



Quick glossary

Term	Plain-language meaning
FAAC	Federation Account Allocation Committee transfers from the federation pool.
IGR	Internally Generated Revenue collected by the state.
Recurrent expenditure	Regular costs such as personnel, operations and other running expenditure.
Capital expenditure	Spending intended to create or improve longer-term assets and infrastructure.
CDF	Capital Development Fund receipts; in this budget the line is used for borrowing/loan receipts.
MDA	Ministry, Department or Agency responsible for a budget line.
Budget performance	Reported revenue collected or expenditure made against the approved budget.
Release / cash backing	Funding made available for an approved budget line; approval alone does not mean cash has been released.

What this brief is

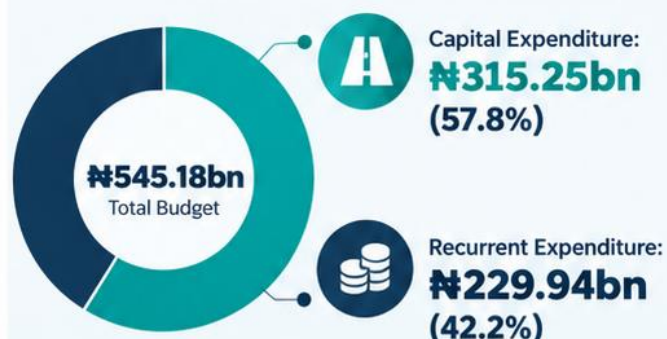
An independent, citizen-friendly interpretation prepared by Young Leaders Network from the Nasarawa State Government 2026 Approved Budget. It is designed for public discussion, monitoring and stakeholder engagement. It is not an official government publication.



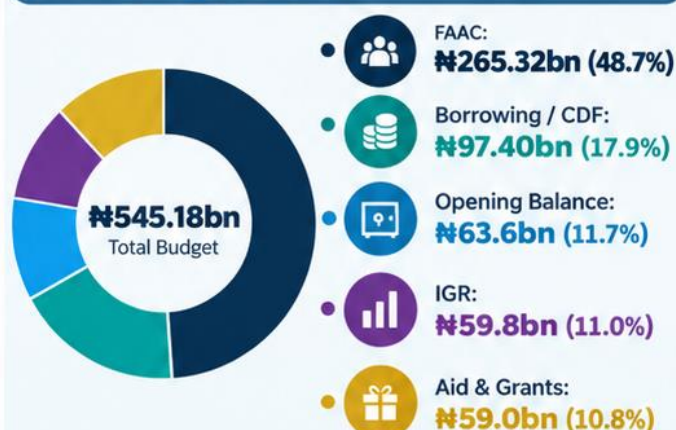
Total Budget:
₦545.18bn

People.
Projects.
A Brighter
Nasarawa.

Spending Allocation



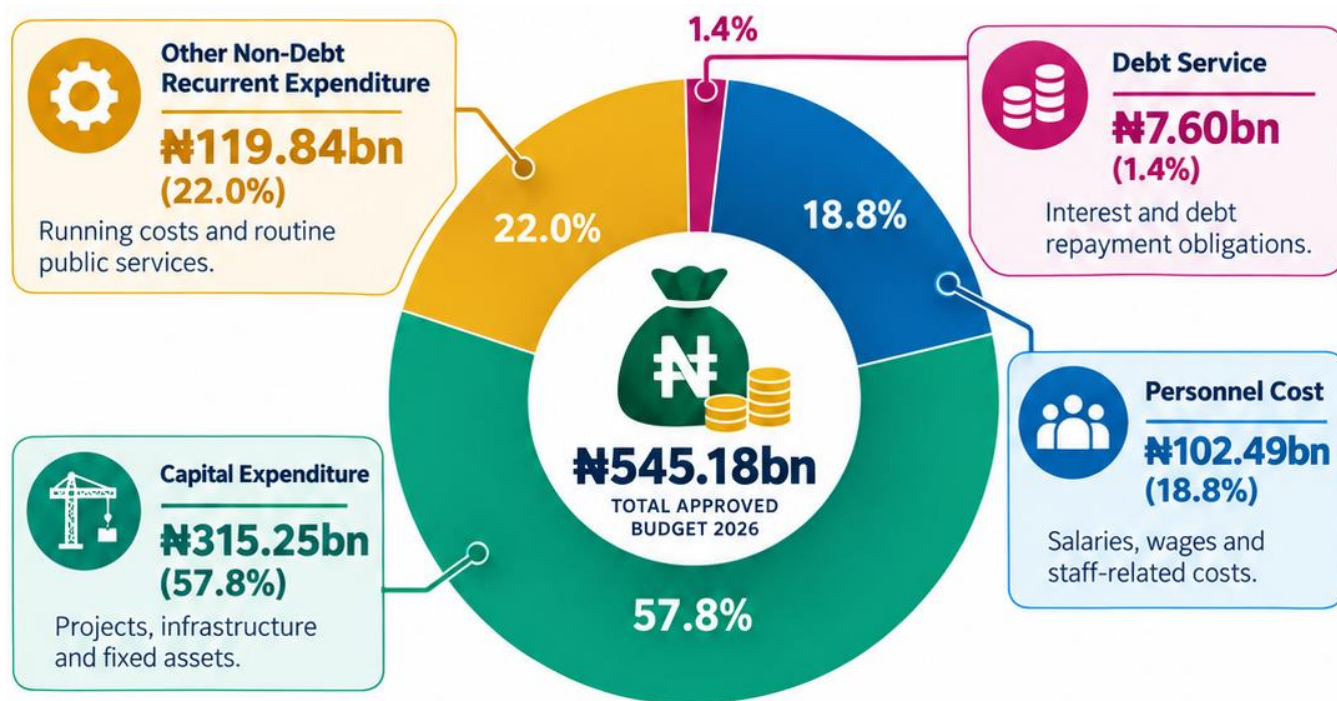
Financing Sources



BUDGET AT A GLANCE

What does every ₦100 of spending look like?

For every ₦100 in the approved budget, about ₦58 is allocated to capital expenditure, ₦22 to other non-debt recurrent costs, ₦19 to personnel and about ₦1 to debt service. This is a capital-heavy budget on paper, but the outcome depends on execution.



What this means for citizens



Nearly 58%
of the budget is
planned for capital
projects.



**About 1 in every
5 naira**
will go to routine
running costs
and service delivery.



**Personnel costs
take just under
one-fifth**
of the budget.



**Debt service is
a small share**
of total spending.

WHAT CHANGED FROM 2025?

The total approved budget rises by about 41.9% from ₦384.32bn in 2025 to ₦545.18bn in 2026. The largest percentage increase among the major lines below is other non-debt recurrent spending, while FAAC and capital expenditure also rise sharply.

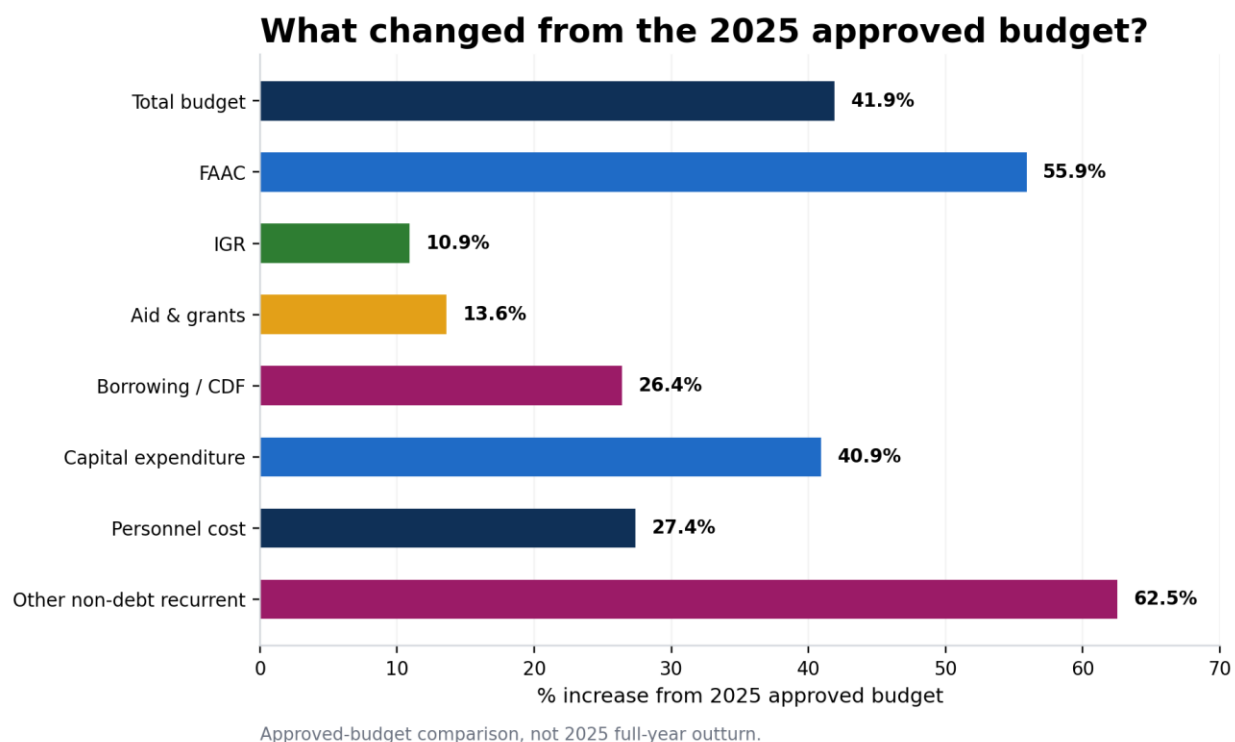
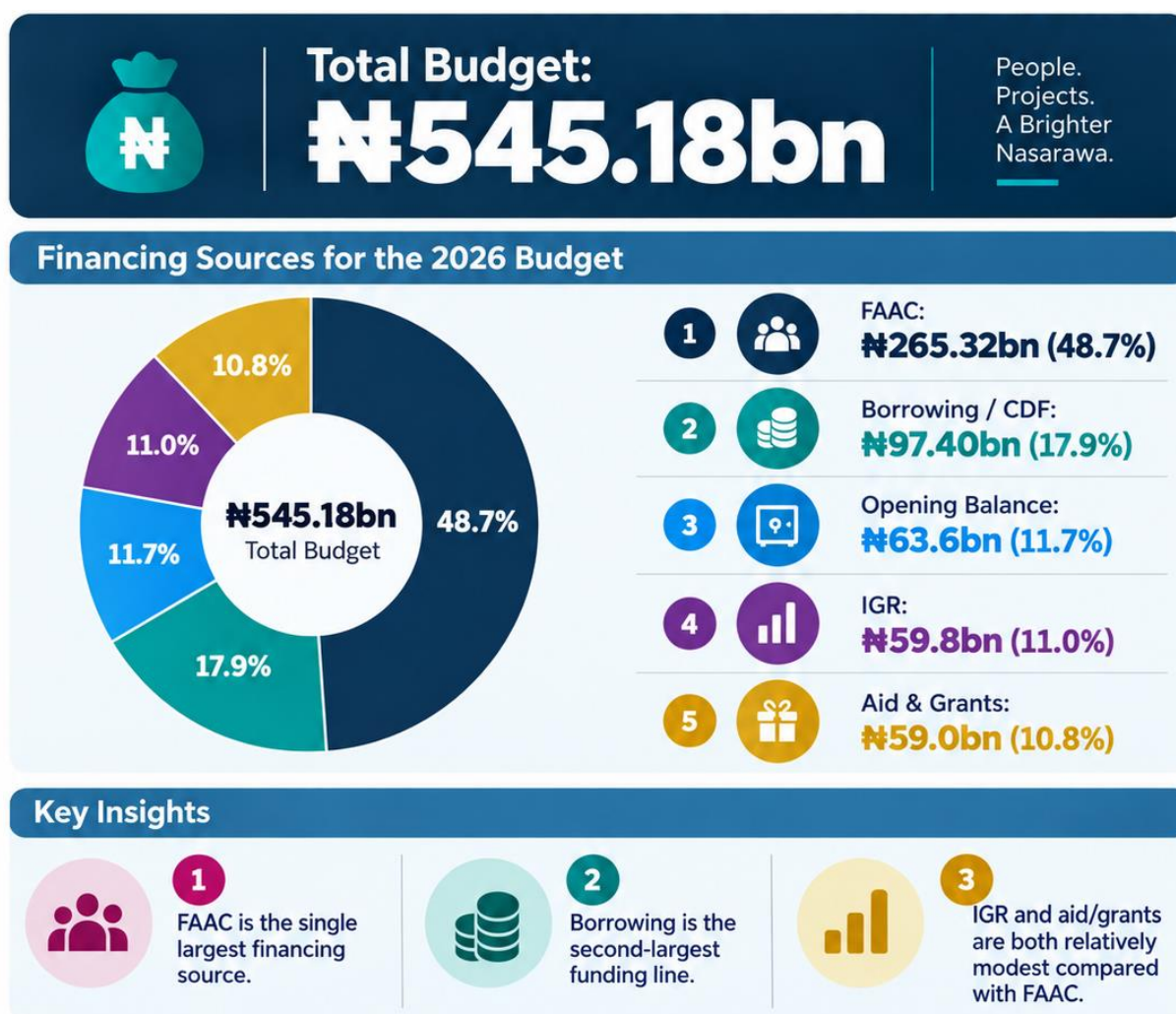


Figure 2. Percentage change between the 2025 and 2026 approved budgets

Item	2025 approved	2026 approved	Change
Total budget	₦384.32bn	₦545.18bn	+41.9%
FAAC	₦170.14bn	₦265.32bn	+55.9%
IGR	₦53.96bn	₦59.84bn	+10.9%
Aid & grants	₦51.95bn	₦59.04bn	+13.6%
Borrowing / CDF	₦77.03bn	₦97.40bn	+26.4%
Capital expenditure	₦223.70bn	₦315.25bn	+40.9%
Personnel cost	₦80.46bn	₦102.49bn	+27.4%
Other non-debt recurrent	₦73.76bn	₦119.84bn	+62.5%

REVENUE AND FINANCING

Where will the money come from?



Funding source	Amount	Share of total budget
FAAC	₦265.32bn	48.7%
Borrowing / CDF	₦97.40bn	17.9%
Opening balance	₦63.58bn	11.7%
IGR	₦59.84bn	11.0%
Aid & grants	₦59.04bn	10.8%

FAAC remains the single largest source of financing. The budget also relies on IGR, grants, borrowing and a sizeable opening balance. The strength of implementation will therefore depend partly on revenue sources that the state does not fully control.

What citizens should watch

Monthly FAAC receipts; IGR performance; whether grants are actually received; which loans are secured; the projects tied to borrowing; drawdown conditions; and whether financing arrives early enough for procurement and delivery.

CAN THE CAPITAL PROGRAMME BE FINANCED?

Almost half of the capital envelope depends on grants and borrowing

The ₦315.25bn capital programme is financed from two broad pools. The budget shows ₦158.81bn transferred to the capital account from the opening balance and recurrent revenue after recurrent expenditure, while ₦156.44bn comes from other receipts - aid, grants and the Capital Development Fund. A useful quarterly question is: of the ₦315.25bn capital budget, how much has been cash-backed, released, procured and physically delivered by the end of each quarter?

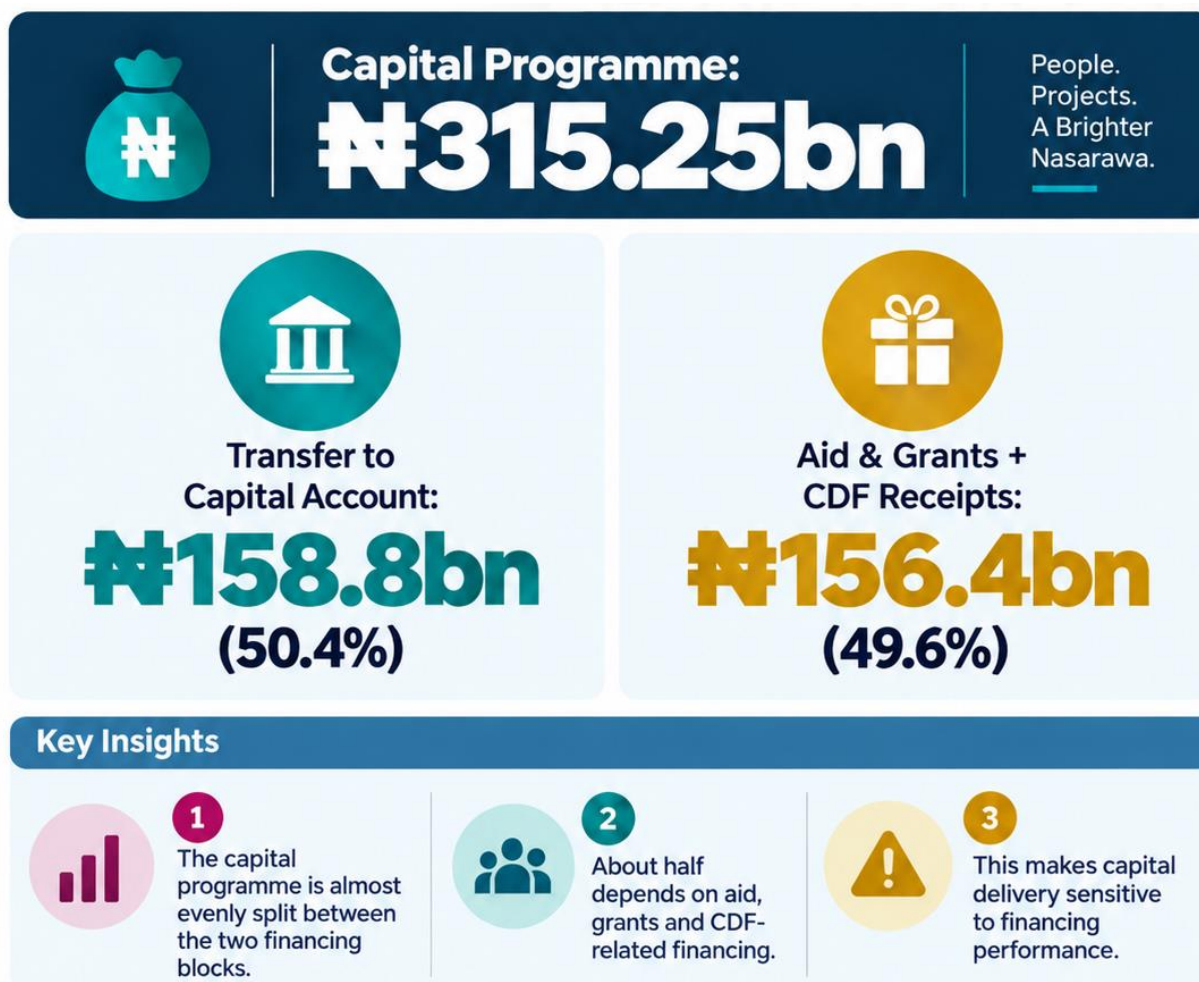


Figure 4. Financing structure of the capital programme

Financing risk to monitor

In the 2025 performance reported to October, only 21.1% of planned aid and grants and 20.2% of planned CDF/borrowing receipts had materialised. That does not determine the 2026 outcome, but it makes grant and loan realisation a high-priority monitoring indicator.

WHERE THE BIG ENVELOPES SIT

Broad sectors and high-allocation MDAs

The Economic Sector receives the largest broad administrative allocation, followed by the Social Sector. These classifications combine personnel, recurrent and capital spending, so a large allocation does not by itself show service quality or results.

How the ₦545.18bn budget is distributed across broad sectors

Figure 5.
Expenditure by
broad
administrative
sector

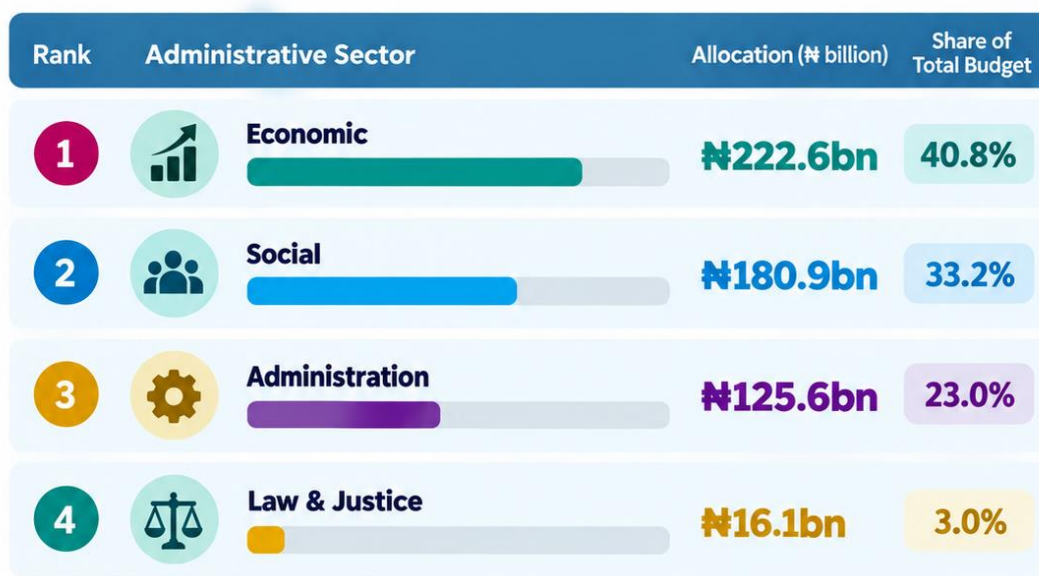
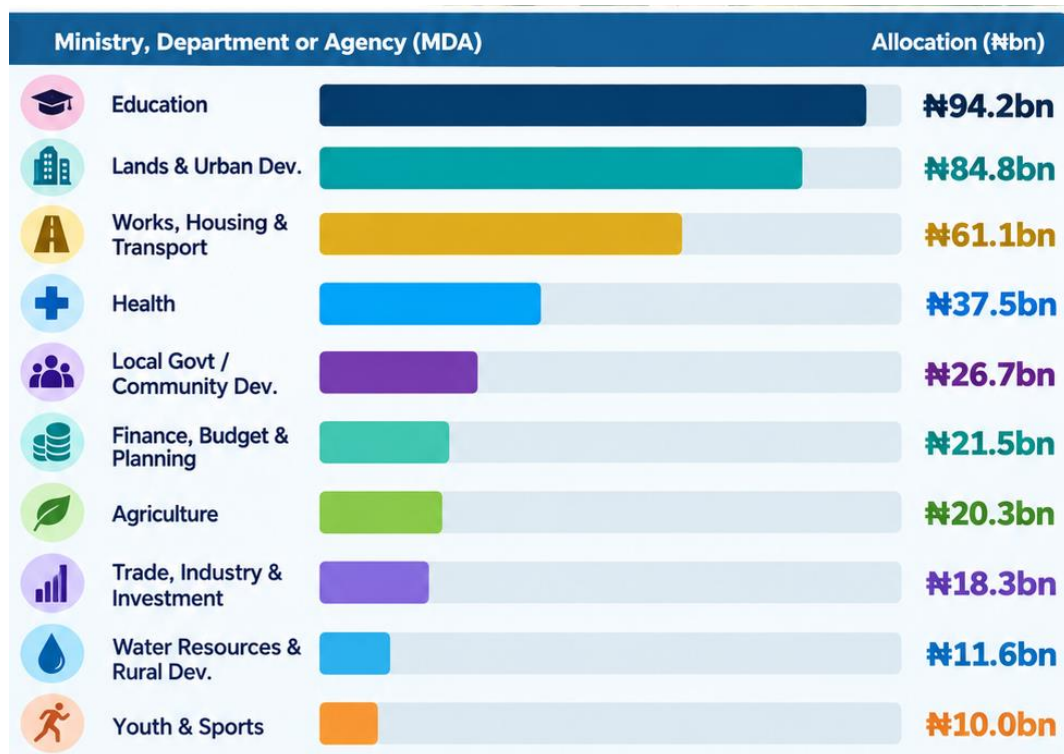


Figure 6. Selected
high-allocation
MDAs



WHERE IS CAPITAL SPENDING GEOGRAPHICALLY CODED?

The budget's location schedule assigns capital expenditure to the three senatorial zones and to state-wide lines. The largest amount is coded to Nasarawa South.

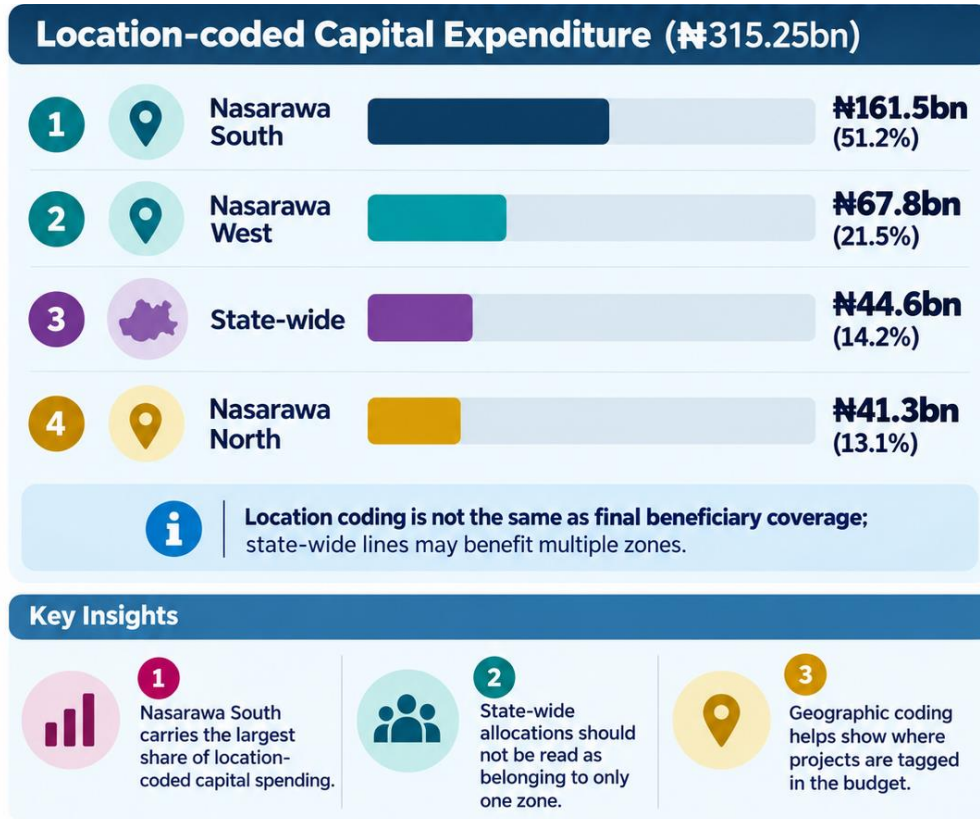


Figure 7. Capital expenditure by budget location code

How to use this information

Ask for the project list behind each location total. For each zone or LGA, citizens need project names, exact sites, approved amounts, procurement status and completion milestones - not only aggregate location totals.

SELECTED PROJECTS CITIZENS CAN TRACK

The approved budget contains hundreds of project lines. The shortlist below focuses on high-value or easily verifiable education, roads, public buildings, health and water interventions. It is not exhaustive.

Sector	Project / intervention	2026 approved	Budget location
Education	Building of Smart Model Schools in Lafia	₦7.97bn	Lafia
Roads/Urban	Dualisation to connect Keffi-Gudi-Akwanga through Akwanga town	₦2.00bn	Keffi budget location
Roads/Urban	NTA Lafia - Nasara Estate Road (7km)	₦1.80bn	Lafia
Roads/Urban	Bukan Sidi opposite Masalaci - Kwandere Keffi Road (4.2km)	₦1.60bn	Lafia
Public buildings	New State Secretariat - Phase III	₦1.50bn	Lafia
Education	3 blocks of hostel at Isa Mustapha Agwai I Polytechnic	₦1.50bn	Lafia
Roads/Urban	Underpass and flyover along Jos-Makurdi Road	₦1.00bn	Lafia
Roads/Urban	Bypass linking Keffi-Akwanga Road to Akwanga-Jos Road	₦1.00bn	Keffi
Primary Health	Construction of 15 blocks of PHC facilities	₦500m	State-wide
Primary Health	Renovation of 20 blocks of PHC facilities	₦300m	State-wide
Water	Selected water-supply investments under Water Board/RUWASSA	Multiple lines	State-wide / locations

Tracking rule

For every project you choose, record six things before going to the field: exact project title, approved amount, responsible MDA, budget location, procurement/contract status and expected completion date.

PROJECT CONTINUITY WATCH

Which 2026 lines are carrying forward significant 2025 activity?

Some major projects already had substantial 2025 allocations or reported spending and still receive 2026 budget provisions. This is not automatically a problem: multi-year projects commonly span budgets. But citizens should ask what remains to be delivered and whether the new allocation is for completion, a new phase or an expanded scope.

Project	2025 approved	Jan-Oct 2025 performance	2026 approved	Citizen question
Smart Model Schools, Lafia	₦8.97bn	₦8.40bn	₦7.97bn	Ask what physical scope remains after the reported 2025 spending.
New State Secretariat - Phase III	₦6.00bn	₦11.33bn	₦1.50bn	Reported 2025 performance exceeds the approved line; request reconciliation and remaining scope.
Underpass & flyover, Jos-Makurdi Road	₦6.70bn	₦6.66bn	₦1.00bn	Ask whether 2026 funding is for completion, fittings or additional works.
Keffi-Gudi-Akwanga dualisation	₦2.70bn	₦2.67bn	₦2.00bn	Track outstanding kilometres, structures and completion timetable.
15 blocks of PHC facilities statewide	₦1.50bn	₦0.00bn	₦0.50bn	Ask whether sites were procured/awarded in 2025 and which facilities are now scheduled.

CLIMATE AND NUTRITION BUDGET TAGGING

Cross-cutting priorities in the approved budget

The approved budget tags some expenditure that government identifies as climate-related or nutrition-related. These tags are classifications within the budget, not additional spending on top of the ₦545.18bn total.

Climate-tagged expenditure ₦16.74bn about 3.1% of total expenditure	Nutrition-tagged expenditure ₦2.46bn about 0.5% of total expenditure
Climate-tagged capital ₦16.63bn the large majority of climate-tagged spending	Nutrition-tagged capital ₦1.19bn with additional recurrent nutrition-tagged spending

FROM “BUDGETED” TO “DELIVERED”

A simple citizen guide to following public money

Stage	What it means	Citizen evidence to seek
1. APPROVED	What did the budget legally authorise?	Find the project title, amount, MDA and location.
2. RELEASED	Was cash made available?	Ask for quarterly releases/cash backing and budget performance reports.
3. PROCURED	Was there a contract or procurement action?	Ask for procurement method, contractor, contract sum and timeline.
4. DELIVERED	What exists on the ground?	Visit the site, document progress, quality, use and community feedback.

Use careful language

If a project is not visible, do not immediately say the money is missing. First establish whether the allocation was released, whether procurement was completed and whether the project location has been correctly identified. Strong accountability is evidence-led.

Five-step citizen tracking cycle

- ✓ **FIND:** Identify the project, amount, MDA and location in the approved budget.
- ✓ **CONFIRM:** Ask whether there is a release, procurement process, contractor and implementation timetable.
- ✓ **VERIFY:** Visit the site or service point and compare physical progress with the budget promise.
- ✓ **DOCUMENT:** Record dates, photos, location details where safe, community feedback and gaps observed.
- ✓ **ENGAGE:** Take evidence to the MDA, legislature, local authorities, media or public forum and track the response.



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