

Jigawa State Government

2025 Citizens Budget

(English Version)

Keeping People informed

“The Budget of Innovation & Transformation for Greater Jigawa”

Incorporating:
Basic Education Citizens' Budget
Primary Healthcare Citizens' Budget

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Table of Contents

Budget Policy Overview..... 3

Section 1 Overview of Budget Framework..... 4

Section 2 Where will the money come from? 6

Section 3 What will the money be spent on? 7

Section 4 Who will be spending the Money?..... 8

Section 5 What are the major Investments being made by the State? 12

Section 6 Which Citizens Nominated Projects have been included in the Budget?..... 13

Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens..... 15

Section 8 How does the current year's budget compared to last year's Budget and Out-Turn?..... 16

Section 9 Glossary of Terms..... 19

Annexure 1: Basic Education sector Citizens Budget 20

Annexure 2: Primary Healthcare sector Citizens Budget 24

About the Citizens' Budget

The Jigawa State 2025 Citizens Budget (CB) is an abridged and easy-to-understand version of the approved budget which presents key information about where the government expects money to come from and what government intends to purchase in undertaking the delivery of public goods and services to the citizens of the State in the 2025 Fiscal Year.

To download the detailed budget or the appropriation law use the links provided below:

- Link to 2025 Appropriation Law:

https://jsbepd.org/images/jsbepd_pics/2025/Jigawa%20State%20Governemnt_2025%20Appropriation%20Law_No.%2020%20of%202024_.pdf

- Link to 2025 Detailed Budget Publication:

https://jsbepd.org/images/jsbepd_pics/2025/Approved_Budget_2025/Jigawa%20State%20Government_2025%20Fiscal%20Year_Aproved%20Budget.pdf

The Jigawa State 2025 Citizens Budget (CB) incorporates annexures specific to Citizens Budgets for the Basic Education and Primary Healthcare sectors in line with the requirements of the World Bank Human Capital Opportunities for Prosperity and Equity (HOPE) Governance programme.

Budget Policy Overview

The Jigawa State budget for 2025 has been christened “the budget of “The Budget of Innovation & Transformation for Greater Jigawa” with the government policy focus on the following areas:

- Inclusive and human-centered economic growth particularly agriculture, small & medium scale enterprises, and critical infrastructure.
- Access to effective and efficient human development services with lasting impact on the State’s human development indices.
- Targeted youths and women empowerment programmes for job and employment creation.
- Social Protection interventions aimed at reducing vulnerabilities and extreme poverty.
- Expanded role of the private sector in growing the state's economy.
- Environmental Sustainability and effective Land Administration.
- Institutional and governance reforms aimed at improving the effectiveness of public institutions

In line with these objectives, the government plans to execute the following key projects.

Section 1 Overview of Budget Framework

General Framework

The Jigawa State Government approved 2025 budget has a total expenditure outlay of Six Hundred and Ninety- Eight Billion, Three Hundred Million Naira (N698,300,000,000) for Fiscal Year 2025. of this amount, Two Hundred and Sixty-Eight Billion, One Hundred Million Naira (N268.100 billion) is expected to come from the Federal Government as FAAC, Internally Generated Revenue (IGR) as well as Opening Balance (money remaining in the bank after last year’s budget expenditure), One Billion, Eight Hundred and Eighty-Three Million, five Hundred and Twenty-Two Thousand Naira (N183.522). The budget deficit of One Hundred and Twenty-Nine Billion, Eight Hundred Thousand Naira (N129.800) exists which is the shortfall of total recurrent revenue plus grant compared to the total budget. Jigawa State Government will finance the deficit through foreign loans.

For further details on where the money will come from (revenue) as well as where the money will go (expenditure) see figure 2 on budget overview.

Figure 1 Financing Framework

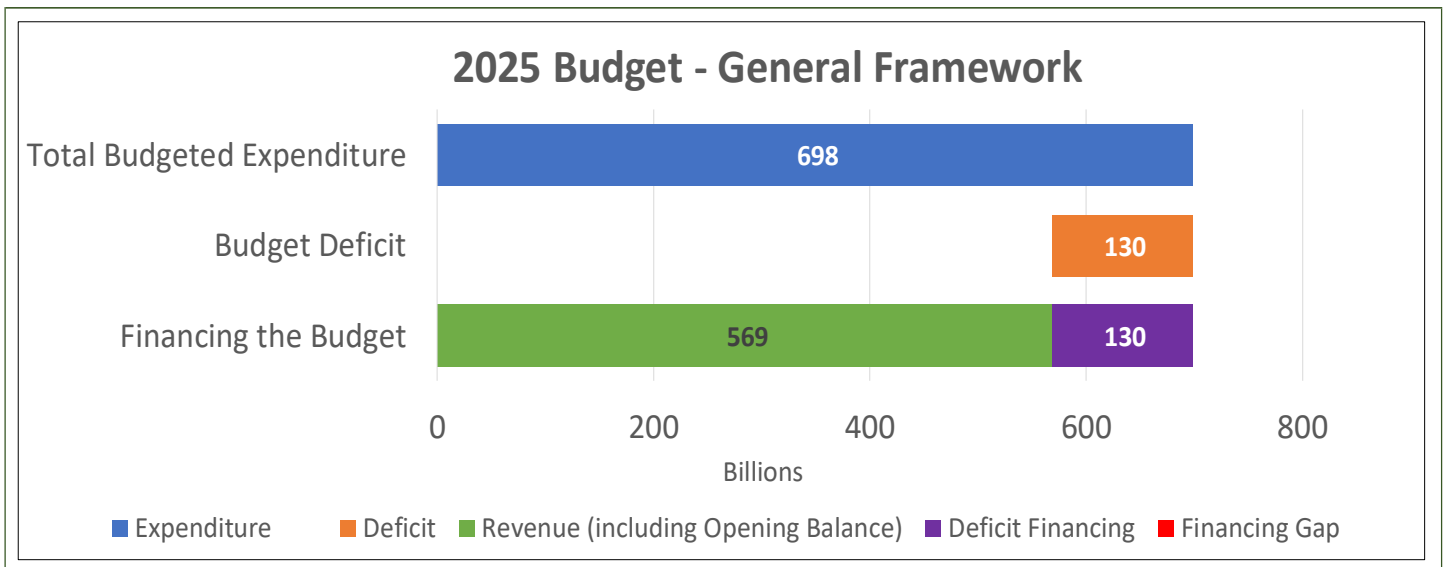
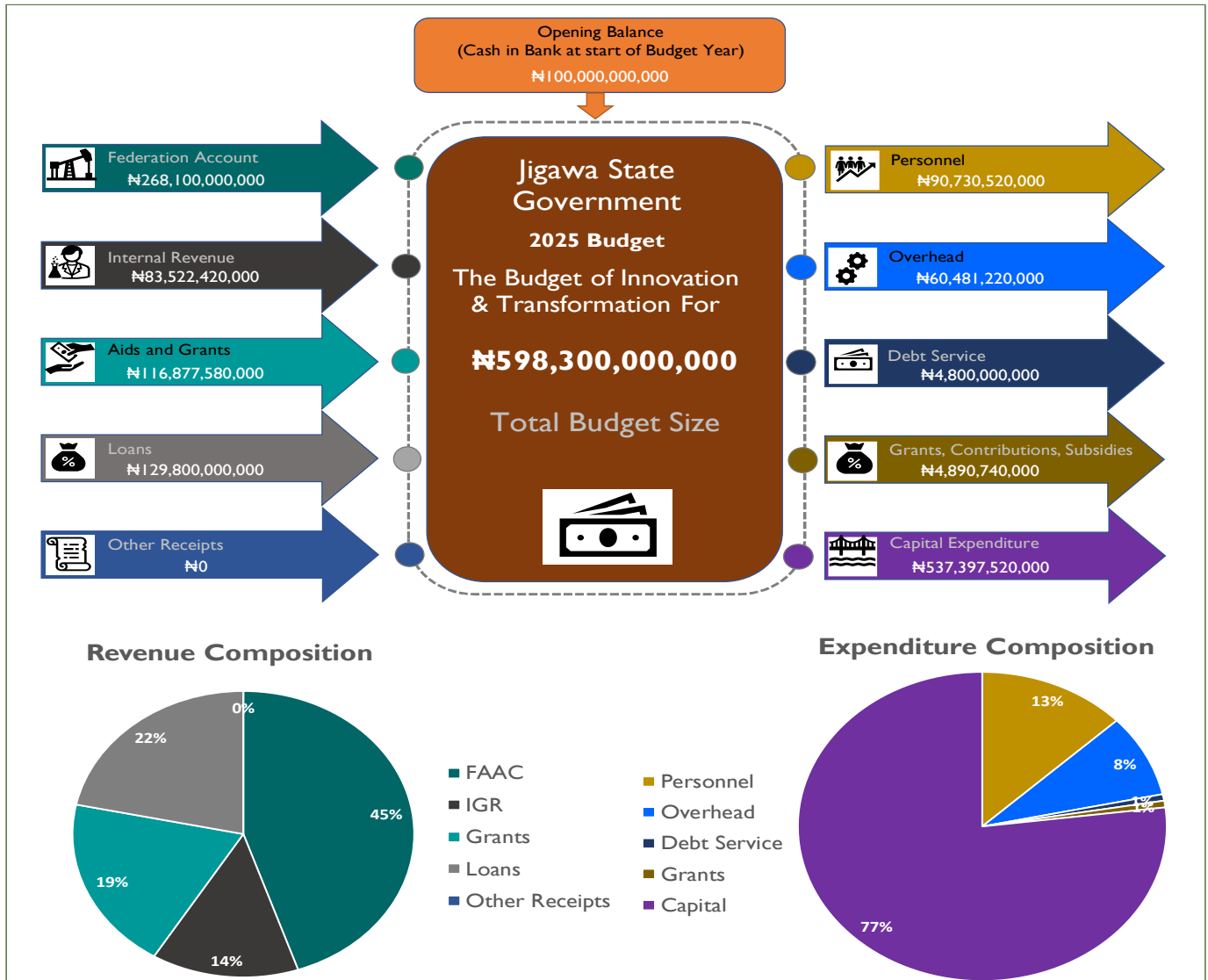


Figure 2 Budget Overview



Section 2 Where will the money come from?

- Jigawa State Government anticipate a total of N268.1 billion from Federation Account. The chief sources of Federation Account Receipt include N34.0 billion from statutory allocation and VAT N80.0 billion, A total sum of N83.552 billion is projected to be generated internally by the state (IGR), Aids and Grant N116.878 billion, N129.800 billion.

Table 1 Sources of Revenues

Revenue	2025 Budget
Opening Balance	100,000,000,000
Federation Account	268,100,000,000
Statutory Allocation	34,000,000,000
VAT	80,000,000,000
Other FAAC Receipts	154,100,000,000
Internally Generated Revenues	83,522,420,000
<i>Tax Revenue, of which</i>	<i>26,395,446,000</i>
Tax Revenues - Personal	5,247,000,000
Tax Revenue - Other	21,148,446,000
Non-Tax Revenue	57,126,974,000
Other Sources	246,677,580,000
Aids and Grants	116,877,580,000
Loans	129,800,000,000
Total Revenue (including Opening Balance)	698,300,000,000

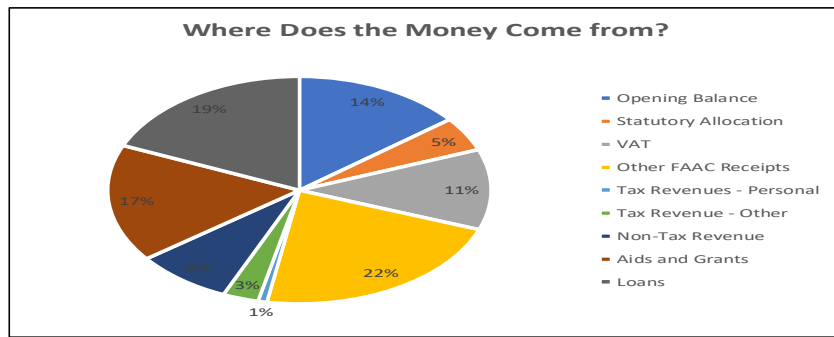


Table 2 Grants Receipts

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2025 Budget	Source and Purpose	2025 Budget
Local Government Primary Education Funding (SUBEB-LEA Staff Cos	24,500,000,000	Global Alliance for Vaccine and Immunization (GAVI) Fund Grants to	1,600,000,000
Federal Govt. Grant to Support Agricultural Productivity in Jigawa S	15,000,000,000	African Development Bank Grants for Agricultural developemnt in t	1,100,000,000
Local Govt Capital Contributions to Support State Project on Solar S	12,500,000,000	WHO Primary Healthcare Grants to Support Primary Healthcare Infr	800,000,000
Local Govt Grants for Capital Projects Contributions	12,000,000,000	World Bank Grant for establishment of Jigawa State Single Window	675,000,000
Fed. Govt. Nigeria COVID-19 Accelerated Responsive State Prog (NG	8,000,000,000	UNICEF Primary Healthcare Grants to Support Immunization Activit	600,000,000
Others	40,074,580,000	Others	28,000,000
Total Domestic Aids and Grants	112,074,580,000	Total Foreign Aids and Grants	4,803,000,000

Table 3 Borrowing (Loans)

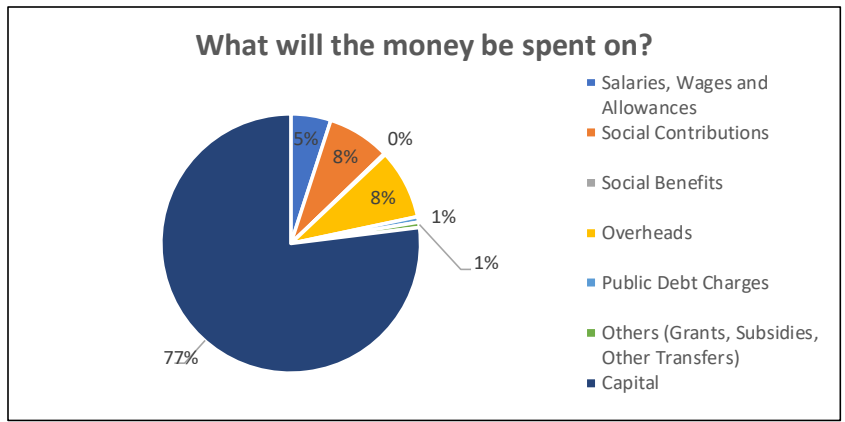
Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2025 Budget	Source and Purpose	2025 Budget
		Islamic Development Bank Loan for Agricultural Development	29,000,000,000
		Islamic Development Bank Loan to Support SMART Education in Jig	25,000,000,000
		International Loans/ Borrowings from (SUKUK) for Critical Infrastruc	20,000,000,000
		World Bank Loan for the Support of Development of Primary Health	13,500,000,000
Others	-	World Bank - Nigeria Human Capital Opportunities for Prosperity ar	10,000,000,000
Total Domestic Loans		Others	32,300,000,000
		Total Foreign Loans	129,800,000,000

Section 3 What will the money be spent on?

Of the total N698.300 billion, the state government intends to spend N176.534 billion (59%) on capital expenditure while the remaining 41% will be used to fund recurrent expenditure (i.e payment of salaries, wages, allowances, social contributions, social benefits, public debt charges, overhead cost for running government day-to-day operational activities etc; while N52.0 million is billed as transfers of state IGR to Local Government Councils.

Table 4 Nature of Expenditure

Expenditure	2025 Budget
Personnel	90,730,520,000
Salaries, Wages and Allowances	35,053,739,000
Social Contributions	54,461,813,000
Social Benefits	1,214,968,000
Other Recurrent	70,171,960,000
Overheads	60,481,220,000
Public Debt Charges	4,800,000,000
Others (Grants, Subsidies, Other Transfers)	4,838,740,000
Capital	537,397,520,000
Total Expenditure (including Contingencies)	698,300,000,000



Section 4 Who will be spending the Money?

This section looks at the main sectors where the money will be spent and the ministries who will be spending the money.

Figure 3 Expenditure by Main Sectors of Government

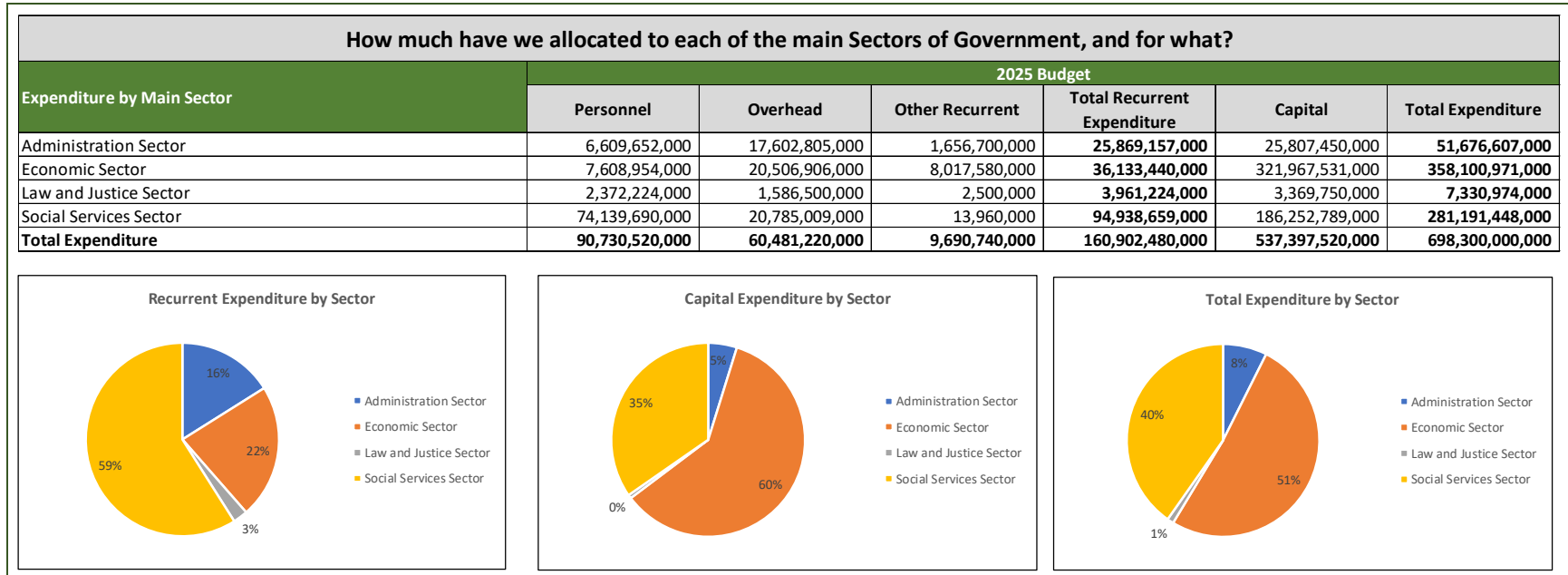


Figure 4 Personnel Expenditure by Planning Sector












Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N1.902 Billion	N0.203 Billion	N51.293 Billion	N1.171 Billion	N3.446 Billion	N6.61 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N20.358 Billion	N1.135 Billion	N2.372 Billion	N0.776 Billion	N0.562 Billion	N0.903 Billion

Figure 5 Other Recurrent Expenditure by Planning Sector












Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.47 Billion	N0.076 Billion	N13.213 Billion	N0.058 Billion	N20.247 Billion	N19.26 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N3.133 Billion	N2.797 Billion	N1.589 Billion	N4.891 Billion	N0.092 Billion	N4.347 Billion

Figure 6 Capital Expenditure by Planning Sector












Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N67.079 Billion	N13.41 Billion	N112.78 Billion	N16.942 Billion	N25.295 Billion	N25.807 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					Others
N42.475 Billion	N196.543 Billion	N3.37 Billion	N11.713 Billion	N6.848 Billion	N15.137 Billion

Figure 7 Total Expenditure by Planning Sector












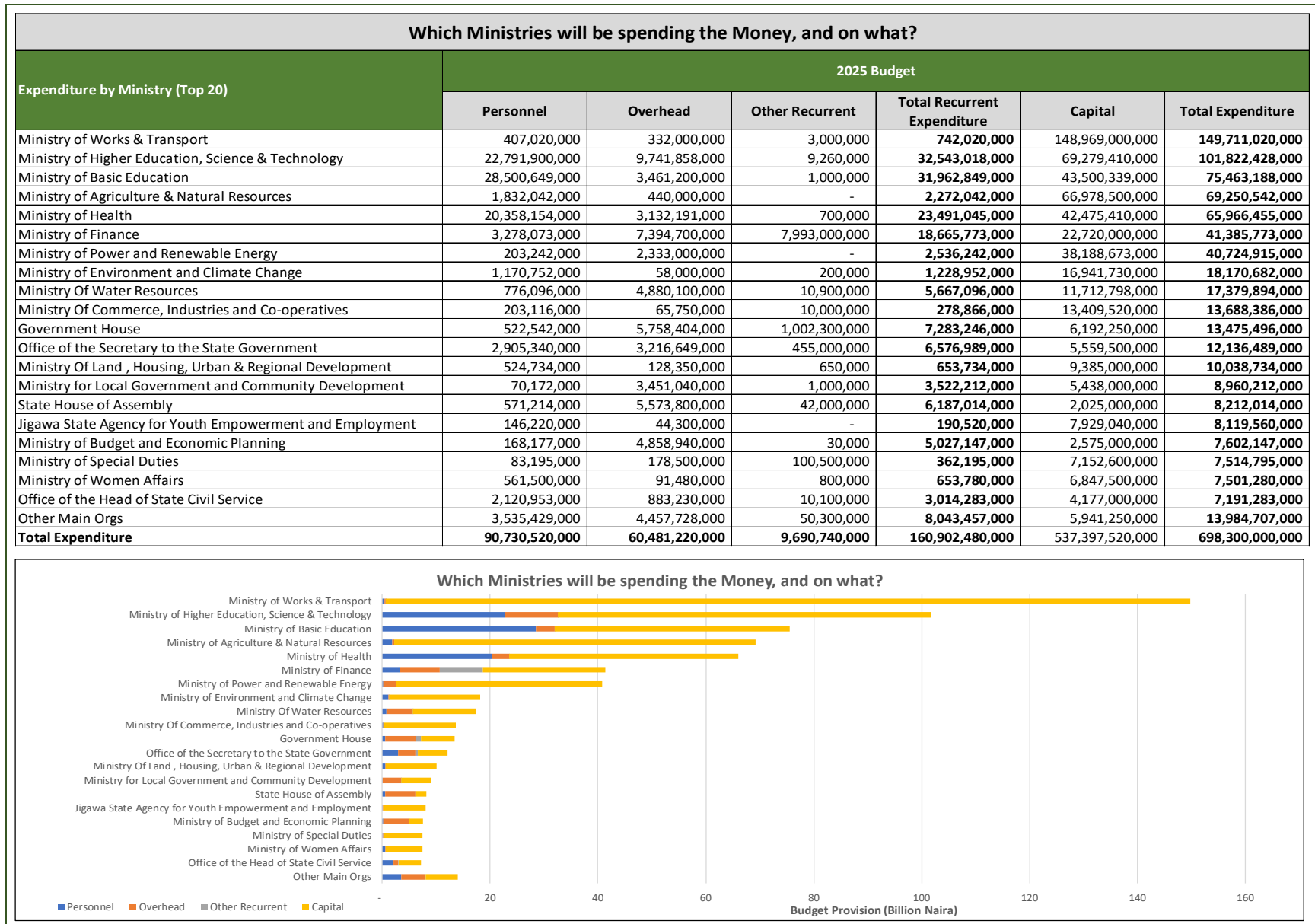
Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N69.451 Billion	N13.688 Billion	N177.286 Billion	N18.171 Billion	N48.988 Billion	N51.677 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					Others
N65.966 Billion	N200.475 Billion	N7.331 Billion	N17.38 Billion	N7.501 Billion	N20.387 Billion

Figure 8 Largest Spending Ministries (including all Departments and Agencies)

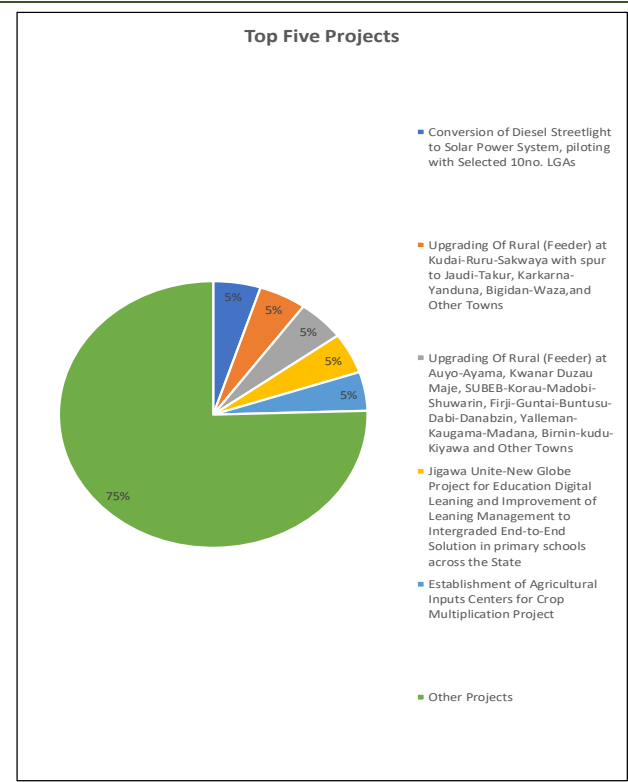


Section 5 What are the major Investments being made by the State?

- Ongoing Agricultural Mechanization Program and Procurement of Agriculture Plants and Implements to ensure that the established Jigawa Agricultural Mechanization Company become fully operational.
- provision for State Equity Investment towards the establishment of 100 megawatts solar-based Independent Power Plants and Establishment of a Solar-Panel Manufacturing Plant
- Development of three Modern Markets at Dutse, Hadejia and Maigatari.
- Commencement of a Partner Assisted New Globe Education Digital Learning Project
- Establishment of Medical Village to comprise Diagnostic & Cardiac Centre and an Oxygen Plant.

Table 5 Largest Capital Expenditure Projects

What are the major Capital Investments we are planning?		
Project Description	2025 Budget	Location
Conversion of Diesel Streetlight to Solar Power System, piloting with Selected 10no. LGAs	20,000,000,000	State Wide
Upgrading Of Rural (Feeder) at Kudai-Ruru-Sakwaya with spur to Jaudi-Takur, Karkarna-Yanduna, Bigidan-Waza, and Other Towns	20,000,000,000	Dutse
Upgrading Of Rural (Feeder) at Auyo-Ayama, Kwanar Duzau Maje, SUBEB-Korau-Madobi-Shuwarin, Firji-Guntai-Buntusu-Dabi-Danabzin, Yalleman-Kaugama-Madana, Birmin-kudu-Kiyawa and Other Towns	20,000,000,000	State Wide
Jigawa Unite-New Globe Project for Education Digital Learning and Improvement of Learning Management to Intergraded End-to-End Solution in primary schools across the State	19,665,000,000	State Wide
Establishment of Agricultural Inputs Centers for Crop Multiplication Project	19,000,000,000	State Wide
Construction of Township Roads across the State	15,000,000,000	State Wide
Establishment for the Education Centre of Excellent	15,000,000,000	State Wide
Construction of Feeder Roads across the State	13,000,000,000	State Wide
Upgrading of surface dressing to Asphalt Overlay	12,000,000,000	State Wide
Procurement of Tractors and other Agricultural Equipment's	8,000,000,000	State Wide
Construction of State Capital Road Networks, Dutse	8,000,000,000	Dutse
Implementation of the Adolescent Girls Initiative for Learning & Empowerment (AGILE) Programme funded from World Bank loan	8,000,000,000	State Wide
Special Expenditure (Scholarship Board) - Repayments of Scholarships & Bursary Awards and International Trainings	7,982,500,000	State Wide
Construction of power generating plants	7,830,000,000	State Wide
Implementation of Agro-Climate Resilience in Semi-Arid Landscape (ACReSAL) Programme	7,700,000,000	State Wide
Construction of Maigatari - Babura Road	7,000,000,000	State Wide
Construction of Arbus - Girbobo Road	7,000,000,000	State Wide
Construction of Kuka Yasku - Malam Abba - Katuka - Garin Kwalandi Road	7,000,000,000	State Wide
Additional payment for purchase of Khadija University	6,425,000,000	State Wide
Construction of Kwanar Idonduna - Kadawawa - Gangawa - Nahuce - Kwanar Olayinka Road	6,000,000,000	Jahun
Other Projects	302,795,020,000	
Total Capital Expenditure	537,397,520,000	



Section 6 Which Citizens Nominated Projects have been included in the Budget?

Standard Narrative

In response to the yearnings and demands of citizens and belief in participatory governance, the Jigawa state government has institutionalized the collection of citizens' inputs into its annual budget through annual town hall meetings across the three senatorial districts of the State. It is a stride to encourage inclusion and community ownership for improve service delivery.

The State conscious effort for increase openness, inclusiveness and citizens' engagement in budget process, as well as to generate more citizens needs/demand into to 2025 budget, the central planning agency is the organizer of the town hall meetings across the three senatorial districts.

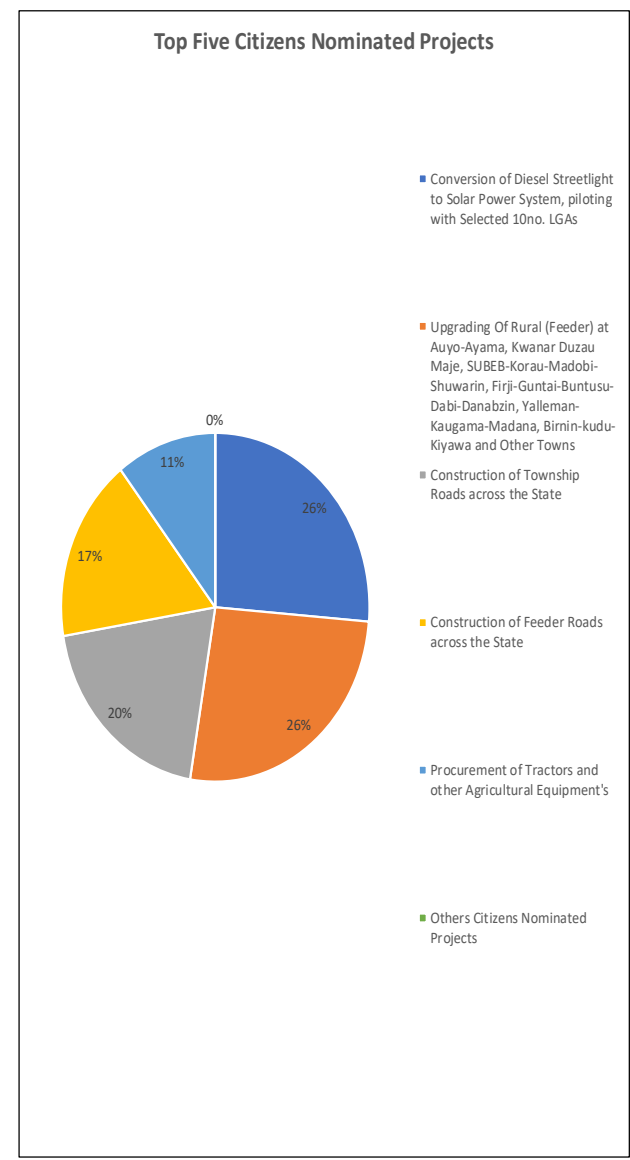
The participants for the one-day town hall meeting in each of the three senatorial districts were drawn from various State MDAs, DPRS and Treasurers from all the 27-local government, Civil Society Organizations, Community-Based Organizations, organized private sector, Youths organizations, organized women groups, PWDs, Traditional and religious leaders, Development partners and the Academia. In all, a total number of about 440 participants attended the meetings.

The nature of the citizen's inputs cantered around; being consolidated and harmonized inputs received from the grass-roots as championed and facilitated by ELIP-Initiative. Preference of broad sectoral aspirations, development objectives and priorities as opposed to specific projects in specific locations especially those of routine nature. Comprehensive inputs were collected looking at both the income and expenditure components of the budget and Inputs on refinement of existing policy objectives, legislations and evolution of new ones, Realistic, feasible and relevant.

Equally Ministry of Budget and Economic Planning collect a compendium of citizens input from ELIP-Initiative, a leading civil society organization working on PFM in the state. ELIP-Initiative collect, collate and analysed citizens' input into 2025 budget. The exercise was carried out with support of 287 Community Based Organizations across the state. Interviews and Focus Group Discussions were used in generating the inputs. In addition to this, a Google form was developed and used for online collection. An average of 1,191 Communities were visited in each of the 27 Local Governments. More than 17,000 respondents participated in the exercise; Adult Men and Women, youth Male and Female and People with Disabilities. A total of 1,142 inputs were generated across all sectors, including Local Governments.

Table 6 Citizens Nominated Projects

How much have we allocated to Citizens Nominated Projects?		
Project Description	2025 Budget	Location
Conversion of Diesel Streetlight to Solar Power System, piloting with Selected 10no. LGAs	20,000,000,000	State Wide
Upgrading Of Rural (Feeder) at Auyo-Ayama, Kwanar Duzau Maje, SUBEB-Korau-Madobi-Shuwarin, Firji-Guntai-Buntusu-Dabi-Danabzin, Yalleman-Kaugama-Madana, Birmin-kudu-Kiyawa and Other Towns	20,000,000,000	State Wide
Construction of Township Roads across the State	15,000,000,000	State Wide
Construction of Feeder Roads across the State	13,000,000,000	State Wide
Procurement of Tractors and other Agricultural Equipment's	8,000,000,000	State Wide
Construction of 432no. New Classrooms and other School Structure for Junior and Primary Schools across the State	4,131,000,000	State Wide
Completion of on-going electrification projects across the state.	3,000,000,000	State Wide
Procurement of Agricultural Inputs to Support Farmers and Others under Fadama III Development Project (World Bank) - implementation of COVID-19 Intervention (CARES)	2,680,000,000	State Wide
Construction of Rural Agricultural Feeder Roads under Rural Access and Mobility Project (RAMP)	2,000,000,000	State Wide
Rehabilitation and Expansion of Commercial Irrigation Schemes 1200ha Irrigation Scheme in Auyo, Miga and Gwaram	1,900,000,000	State Wide
Construction of New Classrooms and other School Structure for Junior and Primary Schools across the State – N1.8 billion;	1,800,000,000	State Wide
Procurement of Modern Skills Training Equipment	1,600,000,000	State Wide
Renovation of 388no. Classrooms and other School Structure for Junior and Primary Schools across the State	1,400,000,000	State Wide
Completion of Water facilities under the State 2023 and 2024 constituency projects	1,209,200,000	State Wide
Construction of 1270Ha Irrigation Schemes at Auyo, Miga and Gwaram LGAs	1,103,000,000	State Wide
Basic Education - Renovation/ Major Repairs Dilapidated Structures at Primary/Junior Secondary Schools across the state	1,000,000,000	State Wide
Installation Township street Light at Bulangu ,Aujara, Mezan,Sankara,Gandun Sarki Hadejia,Dansure, Ringim ,Gumel, Kazaure ,Fagam, Kafin Hausa,Bakata in Kiyawa Constituency and Tsubut – Daurawa in Gwiwa Constituency, and Other Towns	873,300,000	State Wide
Upgrading and Conversion of 50no. motorized water supply scheme to solar powered water supply scheme	750,000,000	State Wide
Renovation of Classrooms and other School Structure for Junior and Primary Schools across the State	713,000,000	State Wide
Construction of Solar powered-based Irrigation Scheme in Dry Land Areas (Gagarawa, Gumel and Sule-tankarkar LGAs)	600,000,000	State Wide
Others Citizens Nominated Projects	-	
Total Value of Citizens Nominated Projects	100,759,500,000	

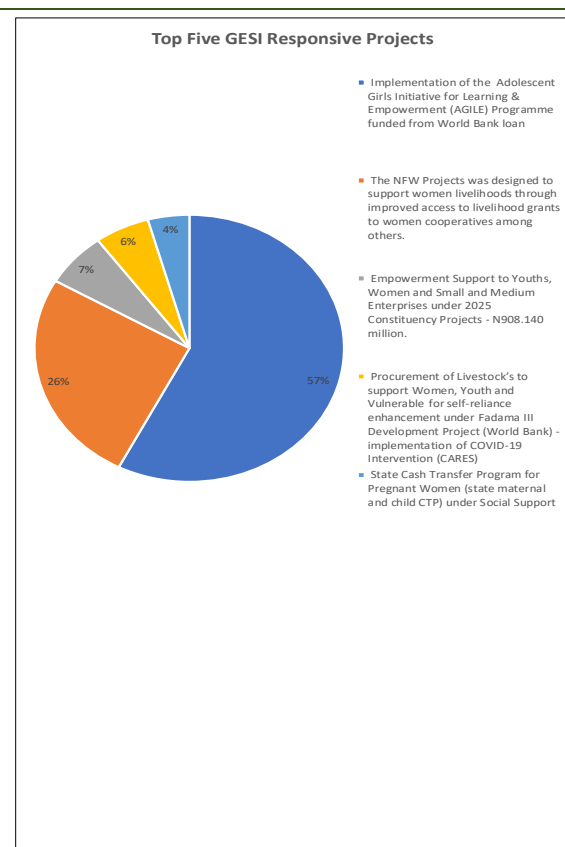


Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens

The conscious efforts of the state government to mainstream the implementation of GESI laws, policies and activities has necessitated for the need of disaggregating its budget into GESI, by creating a budget code for GESI and providing details remarks. The process allowed for easy analysis of GESI budget and tracking its implementation. GESI specific budget will be found in most of the sectors in the budget. Below are GESI specific programs and activities into 2025 budget.

Table 7 Projects that Respond to GESI Needs

How much have we allocated to Gender, Equity and Social Inclusion responsive Projects?		
Project Description	2025 Budget	Implementing MDA
Implementation of the Adolescent Girls Initiative for Learning & Empowerment (AGILE) Programme funded from World Bank loan	8,000,000,000	Ministry of Higher Education, Science & Technology
The NFW Projects was designed to support women livelihoods through improved access to livelihood grants to women cooperatives among others.	3,600,000,000	Ministry of Women Affairs & Social Development
Empowerment Support to Youths, Women and Small and Medium Enterprises under 2025 Constituency Projects - N908.140 million.	908,140,000	Jigawa State Agency for Youth Empowerment and Employment
Procurement of Livestock's to support Women, Youth and Vulnerable for self-reliance enhancement under Fadama III Development Project (World Bank) - implementation of COVID-19 Intervention (CARES)	800,000,000	Jigawa State Agricultural & Rural Development Authority (JARDA)
State Cash Transfer Program for Pregnant Women (state maternal and child CTP) under Social Support	600,000,000	Jigawa State Rehabilitation Board
Start-up Jigawa Agriculture Youth and Women Entrepreneurship Centres/Skill Development Centre	302,000,000	Jigawa Agricultural Transformation Agency (JATA)
Procurement of assorted copies of core textbooks & teachers guide & charts for Senior Secondary School and Procurement of sets of school uniforms for Girls (30,000 sets annually) in accordance with GCE Policy	300,000,000	Ministry of Higher Education, Science & Technology
Capacity Building on Entrepreneurship to Create 4,000 Jobs through Cash Grant Support	250,000,000	Ministry of Women Affairs & Social
Establishment of Skill Acquisition Centers to Create 1,000 Jobs through Implementation of Women Development Programme for Support group and adolescent Girls	250,000,000	Ministry of Women Affairs & Social Development
Establishment of Skill Acquisition Centers to Create 1,000 Jobs through Implementation of Women Development Programme for Support group and adolescent Girls	250,000,000	Ministry of Women Affairs & Social Development
Procurement of school uniforms for Girls in Basic Education in accordance with GCE policy	200,000,000	Ministry of Basic Education
Agriculture Support Programme targeting Scaling of Processing and Value Addition Enterprises among women at the remodelled Farmer Training Centres in Kila, Danzomo, Mallam Madori and Kazaure	100,000,000	Jigawa Agricultural Transformation Agency (JATA)
Capacity Development of Women on Back Yard Farm	100,000,000	Jigawa State Agency for Youth Empowerment and Employment
Girls Child Education Programme - implementation of Girls Child Education Programme, to conducting community sensitization, town hold meeting and media engagement on GCE across 27 LGEAs	100,000,000	State Universal Basic Education Board (SUBEB)
Capacity building of 1800 Girls Students for Female Teacher Development Scheme (FTDS) addition of schools and Girls student's enrolment - N65.0 million.	65,000,000	Jigawa State Teachers Training and Education Leadership Agency
Women's Sensitization on religious matters	30,000,000	Ministry of Women Affairs & Social Development
Others GESI Projects	149,000,000	
Total Value of GESI Responsive Projects	16,093,420,000	



Section 8 How does the current year's budget compared to last year's Budget and Out-Turn?

Presented in Table 8 and Table 9 below is the breakdown of the revenue and expenditure composition compared with the previous year's budget and performance outturn. Table 10, Table 11 and Table 12 present the budgeted expenditure for recurrent, capital and total expenditure for the top 20 ministries compared with the previous year's budget figures and budget out-turn.

Table 8 Comparison of Revenue Estimates with Prior Year

How do our Revenue Estimates for 2025 compare to what we budgeted and actually collected in 2024?							
Revenue	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Opening Balance	100,000,000,000	17,602,000,000	468.1%	17,602,000,000	468.1%	26,086,140,855	283.3%
Federation Account	268,100,000,000	135,500,000,000	97.9%	217,050,000,000	23.5%	228,273,765,683	17.4%
Statutory Allocation	34,000,000,000	40,000,000,000	-15.0%	40,000,000,000	-15.0%	16,710,704,606	103.5%
Derivation	-	-	-	-	-	-	-
VAT	80,000,000,000	45,000,000,000	77.8%	65,000,000,000	23.1%	74,812,698,720	6.9%
Other FAAC Receipts	154,100,000,000	50,500,000,000	205.1%	112,050,000,000	37.5%	136,750,362,357	12.7%
Internally Generated Revenues	83,522,420,000	54,449,958,000	53.4%	55,269,958,000	51.1%	20,740,456,964	302.7%
Tax Revenue, of which	26,395,446,000	42,293,130,000	-37.6%	42,293,130,000	-37.6%	14,657,288,448	80.1%
Tax Revenues - Personal	5,247,000,000	8,007,000,000	-34.5%	8,007,000,000	-34.5%	4,242,746,669	23.7%
Tax Revenue - Other	21,148,446,000	34,286,130,000	-38.3%	34,286,130,000	-38.3%	10,414,541,779	103.1%
Non-Tax Revenue	57,126,974,000	12,156,828,000	369.9%	12,976,828,000	340.2%	6,083,168,516	839.1%
Other Sources	246,677,580,000	90,588,042,000	172.3%	93,628,042,000	163.5%	120,367,473,921	104.9%
Aids and Grants	116,877,580,000	75,858,042,000	54.1%	78,898,042,000	48.1%	119,622,720,768	-2.3%
Loans	129,800,000,000	14,730,000,000	781.2%	14,730,000,000	781.2%	744,753,153	17328.6%
Other Receipts	-	-	-	-	-	-	-
Total Revenue (including Opening Balance)	698,300,000,000	298,140,000,000	134.2%	383,550,000,000	82.1%	395,467,837,424	76.6%

Table 9 Comparison of Expenditure Estimates with Prior Year

How do our Expenditure Estimates for 2025 compare to what we budgeted and actually spent in 2024?							
Expenditure	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Personnel	90,730,520,000	64,849,502,000	39.9%	65,152,402,000	39.3%	51,445,612,585	76.4%
Salaries, Wages and Allowances	35,053,739,000	21,845,209,000	60.5%	21,845,209,000	60.5%	18,329,994,855	91.2%
Social Contributions	54,461,813,000	41,918,561,000	29.9%	42,221,461,000	29.0%	32,310,483,622	68.6%
Social Benefits	1,214,968,000	1,085,732,000	11.9%	1,085,732,000	11.9%	805,134,108	50.9%
Other Recurrent	70,171,960,000	56,756,801,000	23.6%	64,193,961,200	9.3%	47,168,426,669	48.8%
Overheads	60,481,220,000	47,328,747,000	27.8%	54,577,907,200	10.8%	42,525,465,964	42.2%
Public Debt Charges	4,800,000,000	6,800,000,000	-29.4%	6,800,000,000	-29.4%	2,775,751,992	72.9%
Transfers of State IGR to LGCs	52,000,000	52,000,000	-	52,000,000	-	26,669,340	95.0%
Others (Grants, Subsidies, Other Transfers)	4,838,740,000	2,576,054,000	87.8%	2,764,054,000	75.1%	1,840,539,373	162.9%
Capital	537,397,520,000	176,533,697,000	204.4%	254,203,636,800	111.4%	194,324,111,190	176.5%
Other Provisions (Contingency)	-	-	-	-	-	-	-
Total Expenditure (including Contingencies)	698,300,000,000	298,140,000,000	134.2%	383,550,000,000	82.1%	292,938,150,444	138.4%

Table 10 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Recurrent Expenditure

How much have we allocated to each Ministry in 2025 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2024?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Ministry of Works & Transport	742,020,000	621,774,000	19.3%	1,437,834,200	-48.4%	2,526,905,263	-70.6%
Ministry of Higher Education, Science & Technology	32,543,018,000	21,220,708,000	53.4%	22,040,708,000	47.6%	16,836,795,049	93.3%
Ministry of Basic Education	31,962,849,000	27,133,919,000	17.8%	27,133,919,000	17.8%	20,639,307,332	54.9%
Ministry of Agriculture & Natural Resources	2,272,042,000	1,220,864,000	86.1%	1,220,864,000	86.1%	507,995,137	347.3%
Ministry of Health	23,491,045,000	16,046,791,000	46.4%	16,046,791,000	46.4%	13,397,676,042	75.3%
Ministry of Finance	18,665,773,000	13,856,317,000	34.7%	14,806,317,000	26.1%	13,718,889,813	36.1%
Ministry of Power and Renewable Energy	2,536,242,000	639,627,000	296.5%	689,627,000	267.8%	-	-
Ministry of Environment and Climate Change	1,228,952,000	586,557,000	109.5%	586,557,000	109.5%	637,482,487	92.8%
Ministry Of Water Resources	5,667,096,000	5,166,048,000	9.7%	5,166,048,000	9.7%	5,602,486,417	1.2%
Ministry Of Commerce, Industries and Co-operatives	278,866,000	143,668,000	94.1%	143,668,000	94.1%	70,634,404	294.8%
Government House	7,283,246,000	3,910,840,000	86.2%	5,310,840,000	37.1%	6,006,635,078	21.3%
Office of the Secretary to the State Government	6,576,989,000	4,160,174,000	58.1%	4,649,974,000	41.4%	3,774,073,682	74.3%
Ministry Of Land , Housing, Urban & Regional Development	653,734,000	380,955,000	71.6%	380,955,000	71.6%	312,062,793	109.5%
Ministry for Local Government and Community Development	3,522,212,000	4,346,300,000	-19.0%	6,546,300,000	-46.2%	4,395,289,922	-19.9%
State House of Assembly	6,187,014,000	5,063,791,000	22.2%	5,063,791,000	22.2%	2,524,063,791	145.1%
Jigawa State Agency for Youth Empowerment and Employment	190,520,000	128,640,000	48.1%	128,640,000	48.1%	84,754,349	124.8%
Ministry of Budget and Economic Planning	5,027,147,000	6,333,815,000	-20.6%	6,888,015,000	-27.0%	98,603,293	4998.4%
Ministry of Special Duties	362,195,000	117,500,000	208.3%	117,500,000	208.3%	96,205,403	276.5%
Ministry of Women Affairs	653,780,000	332,531,000	96.6%	332,531,000	96.6%	188,398,540	247.0%
Office of the Head of State Civil Service	3,014,283,000	2,426,794,000	24.2%	2,426,794,000	24.2%	2,880,568,870	4.6%
Other Main Orgs	8,043,457,000	7,768,690,000	3.5%	8,228,690,000	-2.3%	4,315,211,590	86.4%
Total Expenditure	160,902,480,000	121,606,303,000	32.3%	129,346,363,200	24.4%	98,614,039,254	63.2%

Table 11 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Capital Expenditure

How much have we allocated to each Ministry in 2025 for Capital Expenditure compared to what they were allocated and what they actually spent in 2024?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Ministry of Works & Transport	148,969,000,000	38,748,977,000	284.4%	81,735,916,800	82.3%	72,259,881,295	106.2%
Ministry of Higher Education, Science & Technology	69,279,410,000	29,878,100,000	131.9%	34,635,100,000	100.0%	13,419,992,062	416.2%
Ministry of Basic Education	43,500,339,000	16,366,461,000	165.8%	16,091,461,000	170.3%	8,555,867,765	408.4%
Ministry of Agriculture & Natural Resources	66,978,500,000	15,397,900,000	335.0%	24,317,900,000	175.4%	35,846,876,989	86.8%
Ministry of Health	42,475,410,000	20,161,140,000	110.7%	23,411,140,000	81.4%	7,538,563,674	463.4%
Ministry of Finance	22,720,000,000	988,000,000	2199.6%	6,938,000,000	227.5%	14,914,440,386	52.3%
Ministry of Power and Renewable Energy	38,188,673,000	2,458,400,000	1453.4%	5,358,400,000	612.7%	-	-
Ministry of Environment and Climate Change	16,941,730,000	8,235,550,000	105.7%	9,735,550,000	74.0%	3,844,448,270	340.7%
Ministry Of Water Resources	11,712,798,000	5,813,400,000	101.5%	7,509,400,000	56.0%	7,689,127,128	52.3%
Ministry Of Commerce, Industries and Co-operatives	13,409,520,000	4,975,500,000	169.5%	4,775,500,000	180.8%	458,608,142	2824.0%
Government House	6,192,250,000	6,698,339,000	-7.6%	5,753,339,000	7.6%	2,920,105,869	112.1%
Office of the Secretary to the State Government	5,559,500,000	3,831,830,000	45.1%	2,761,830,000	101.3%	2,970,343,630	87.2%
Ministry Of Land , Housing, Urban & Regional Development	9,385,000,000	5,058,370,000	85.5%	5,248,370,000	78.8%	7,581,812,223	23.8%
Ministry for Local Government and Community Development	5,438,000,000	138,000,000	3840.6%	173,000,000	3043.4%	75,000,000	7150.7%
State House of Assembly	2,025,000,000	2,109,500,000	-4.0%	1,609,500,000	25.8%	36,500,000	5447.9%
Jigawa State Agency for Youth Empowerment and Employment	7,929,040,000	4,999,810,000	58.6%	7,499,810,000	5.7%	4,189,454,015	89.3%
Ministry of Budget and Economic Planning	2,575,000,000	1,900,000,000	35.5%	1,160,000,000	122.0%	64,745,800	3877.1%
Ministry of Special Duties	7,152,600,000	1,238,000,000	477.8%	6,638,000,000	7.8%	8,633,561,704	-17.2%
Ministry of Women Affairs	6,847,500,000	3,779,500,000	81.2%	3,879,500,000	76.5%	1,642,298,175	316.9%
Office of the Head of State Civil Service	4,177,000,000	967,400,000	331.8%	1,467,400,000	184.7%	632,239,824	560.7%
Other Main Orgs	5,941,250,000	2,789,520,000	113.0%	3,504,520,000	69.5%	1,050,244,238	465.7%
Total Expenditure	537,397,520,000	176,533,697,000	204.4%	254,203,636,800	111.4%	194,324,111,190	176.5%

Table 12 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Total Expenditure

How much have we allocated to each Ministry in 2025 for Total Expenditure compared to what they were allocated and what they actually spent in 2024?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Ministry of Works & Transport	149,711,020,000	39,370,751,000	280.3%	83,173,751,000	80.0%	74,786,786,558	100.2%
Ministry of Higher Education, Science & Technology	101,822,428,000	51,098,808,000	99.3%	56,675,808,000	79.7%	30,256,787,111	236.5%
Ministry of Basic Education	75,463,188,000	43,500,380,000	73.5%	43,225,380,000	74.6%	29,195,175,096	158.5%
Ministry of Agriculture & Natural Resources	69,250,542,000	16,618,764,000	316.7%	25,538,764,000	171.2%	36,354,872,126	90.5%
Ministry of Health	65,966,455,000	36,207,931,000	82.2%	39,457,931,000	67.2%	20,936,239,716	215.1%
Ministry of Finance	41,385,773,000	14,844,317,000	178.8%	21,744,317,000	90.3%	28,633,330,199	44.5%
Ministry of Power and Renewable Energy	40,724,915,000	3,098,027,000	1214.5%	6,048,027,000	573.4%	-	
Ministry of Environment and Climate Change	18,170,682,000	8,822,107,000	106.0%	10,322,107,000	76.0%	4,481,930,757	305.4%
Ministry Of Water Resources	17,379,894,000	10,979,448,000	58.3%	12,675,448,000	37.1%	13,291,613,545	30.8%
Ministry Of Commerce, Industries and Co-operatives	13,688,386,000	5,119,168,000	167.4%	4,919,168,000	178.3%	529,242,546	2486.4%
Government House	13,475,496,000	10,609,179,000	27.0%	11,064,179,000	21.8%	8,926,740,947	51.0%
Office of the Secretary to the State Government	12,136,489,000	7,992,004,000	51.9%	7,411,804,000	63.7%	6,744,417,312	79.9%
Ministry Of Land , Housing, Urban & Regional Development	10,038,734,000	5,439,325,000	84.6%	5,629,325,000	78.3%	7,893,875,016	27.2%
Ministry for Local Government and Community Development	8,960,212,000	4,484,300,000	99.8%	6,719,300,000	33.4%	4,470,289,922	100.4%
State House of Assembly	8,212,014,000	7,173,291,000	14.5%	6,673,291,000	23.1%	2,560,563,791	220.7%
Jigawa State Agency for Youth Empowerment and Employment	8,119,560,000	5,128,450,000	58.3%	7,628,450,000	6.4%	4,274,208,365	90.0%
Ministry of Budget and Economic Planning	7,602,147,000	8,233,815,000	-7.7%	8,048,015,000	-5.5%	163,349,093	4553.9%
Ministry of Special Duties	7,514,795,000	1,355,500,000	454.4%	6,755,500,000	11.2%	8,729,767,107	-13.9%
Ministry of Women Affairs	7,501,280,000	4,112,031,000	82.4%	4,212,031,000	78.1%	1,830,696,715	309.8%
Office of the Head of State Civil Service	7,191,283,000	3,394,194,000	111.9%	3,894,194,000	84.7%	3,512,808,694	104.7%
Other Main Orgs	13,984,707,000	10,558,210,000	32.5%	11,733,210,000	19.2%	5,365,455,828	160.6%
Total Expenditure	698,300,000,000	298,140,000,000	134.2%	383,550,000,000	82.1%	292,938,150,444	138.4%

Section 9 Glossary of Terms

Terms	Explanation
Deficit	This is an excess of expenditure over the expected income in a fiscal year (Budget year).
Deficit Financing	This means generating funds to finance the deficit which results from excess expenditure over revenue.
FAAC	The account into which mineral revenues, Companies' Income Tax, Customs and VAT revenues are remitted, and from which disbursements are made to the three tiers of Government by the Federation Account Allocation Committee.
Internal Revenue	This is the revenue collected within the state related to income tax (PAYE represents the highest contributor to IGR), fines, levies, fees, and other sources of revenue within the state.
Aids and Grants	These are budget support usually from the Federal Government, International Development partners, charities and alike for the execution of the approved budget
Loans	This is an amount borrowed as part of the financing option that is expected to be paid back with interest.
Other Receipts	This is generated when actual crude oil price, production, and NGN: USD exchange rates exceed the Budget benchmarks and hence extra revenue is generated.
Personnel	These are personal emoluments such as salaries, allowances, social benefits (e.g. pension and gratuity) and social contributions paid to civil servants and other government functionaries.
Overhead	This comprises mainly of operational and maintenance costs for running day-to-day activities of the Government.
Debt Service	This is the repayments of loans taken by the government to finance the budget which includes interest on un-matured debt and on other accounts, amortization of premiums and discounts on un-matured debt, 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 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 sharing ratios.
Derivation	This is also a transfer from the Federation Accounts. It is informed by the volume and prices of oil in the global market as well as actual output attributable to the state.
VAT	This is an ad valorem tax on most goods and services

Annexure 1: Basic Education sector Citizens Budget

The Jigawa State 2025 Basic Education Sector Citizens Budget (CB) is an annexure in the CB document that presents in a concise format, the state government’s planned expenditure on basic education while delivering public goods and services in the education sub-sector in the 2025 Fiscal Year.

The Basic Education sector expenditure are undertaken to deliver pre-primary, primary education and junior secondary education services in the state, through Ministry for Basic Education, State Universal Basic Education Board (SUBEB), Agency for Mass Education and Agency for Nomadic Education.

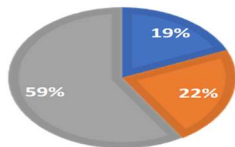
Table 13 Basic Education Expenditure as a proportion of Total Expenditure

The total expenditure to basic education is N69.819 billion which is equivalent to 10.0% of the total State Budget of N698.300 billion. A further breakdown indicated that, 19% and 7% of the said amount are for the Recurrent and Capital Expenditure respectively. Notably, the state government intends to spend N180.919 billion (25.9%) for education sector expenditure, N69.819 billion (38.5%) goes to Basic Education. While comparing the recurrent and capital components, basic education has a total expenditure of N29.901 billion (45.2%) and N39.918 billion (34.77%) for the education sector budget of N66.12 billion and 114.798 billion respectively.

What proportion of the State Government Budget is being spent on Basic Education?

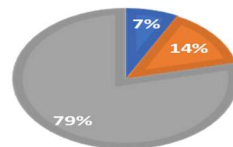
Recurrent Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



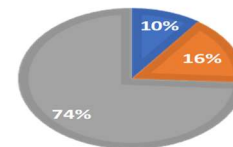
Capital Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



Total Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	66,120,920,000.00	114,797,749,000.00	180,918,669,000.00
Basic Education	29,900,849,000.00	39,918,350,000.00	69,819,199,000.00
Other levels of Education	36,220,071,000.00	74,879,399,000.00	111,099,470,000.00
All Other Expenditure	94,781,560,000.00	422,599,771,000.00	517,381,331,000.00
Total Expenditure	160,902,480,000.00	537,397,520,000.00	698,300,000,000.00

Table 14 Nature of Basic Education Expenditure

Table 14 presents a description of the nature of basic education expenditure, in terms of what goes into recurrent expenditure and capital expenditure. How much is expected to go into Basic Education, Other levels of education as well as how much goes into all other expenditure.

The amount budgeted for personnel expenditure for Basic Education (Salaries, Wages and Allowances and Social Contributions) is N28.501 billion (Salaries, Wages and Allowances N13.237 billion and Social Contributions N15.264 billion).

The amount to be spent on Other Recurrent Expenditure is N1.400 billion and N39.918 billion is for Capital Expenditure for the basic education sub-sector.

What will the Basic Education sector spend its money on?

Expenditure	2025 Budget (Billion Naira)
Personnel Expenditure:	28.501
Salaries, Wages and Allowances	13.237
Social Contributions	15.264
Social Benefits	-
Overheads	1.400
Other Recurrent Expenditure:	-
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	-
Capital Expenditure	39.918
Contingencies	-
Total Expenditure (including Contingencies)	69.819

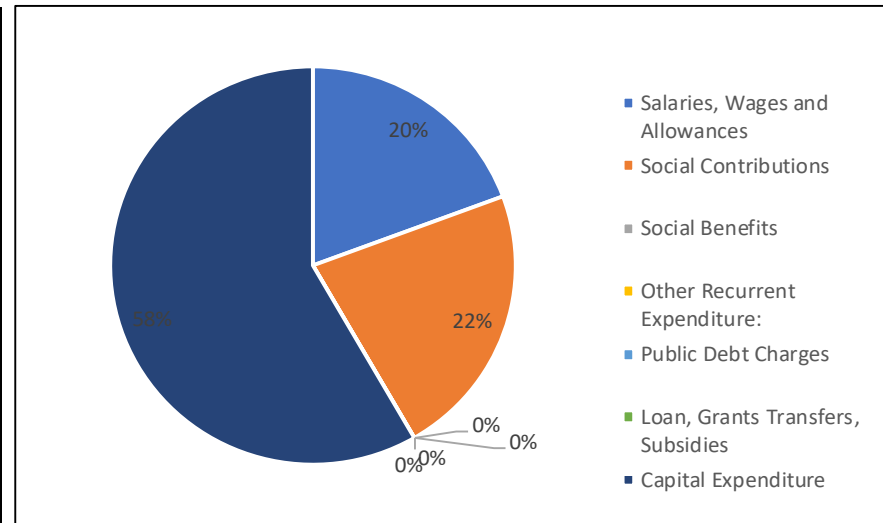


Table 15 Basic Education Expenditure by Administrative Classification

The Basic Education expenditure by administrative classification is N69.819 billion as presented in the table 15 below. It indicated that, the Ministry of Basic Education has the highest total expenditure of N28.0 billion within the basic education sub-sector. This is followed by the Local Education Authority, SUBEB, Other MDAs, Nomadic Education and Zonal Inspectorate Headquarters with N24.5 billion, N17.9 billion, N2.5 billion, N2.2 billion and N0.4 billion respectively.

A further breakdown of personnel Cost within the Basic Education sub-sector shows that the Local Education Authority, Nomadic Education, Ministry of Basic Education, SUBEB, Zonal Inspectorate Headquarters and others, have an expenditure of N24.5 billion, N1.5 billion, N1.3 billion, N0.6 billion, N0.4 billion and N0.2 billion of the total personnel cost of N28.5 billion respectively.

Likewise, Other recurrent Expenditures within the Basic Education sub-sector is N3.5 billion, it indicated that the Ministry of Basic Education has the highest Expenditure of N2.1 billion followed by SUBEB with N1.3 billion and other agencies shared the remaining N0.1 billion.

In terms of Capital Expenditure, The Ministry of Basic Education has the highest capital allocation of N24.7 billion (56.8%) followed by SUBEB, Other Agencies and Nomadic Education with N16.0 billion, N2.2 billion and N0.7 billion of the total capital expenditure of N43.5 billion for the sub-sector Respectively.

Which Ministries, Departments and Agencies will be spending the Money, and on what?

Expenditure by MDA (Top 5)	2025 Budget (Billion Naira)					
	Personnel	Overhead	Other Recurrent	Total Recurrent	Capital	Total Expenditure
Ministry of Basic Education	1.3	2.1	-	3.3	24.7	28.0
Nomadic Education Agency	1.5	0.0	-	1.5	0.7	2.2
State Universal Basic Education Board (SUBEB)	0.6	1.3	-	1.9	16.0	17.9
Inspectorate Headquarters & Zones	0.4	-	-	0.4	-	0.4
Local Education Authority (LEA)	24.5	0.0	-	24.5	-	24.5
Others MDAs	0.2	0.0	-	0.3	2.2	2.5
Total Expenditure	28.5	3.5	-	32.0	43.5	75.5

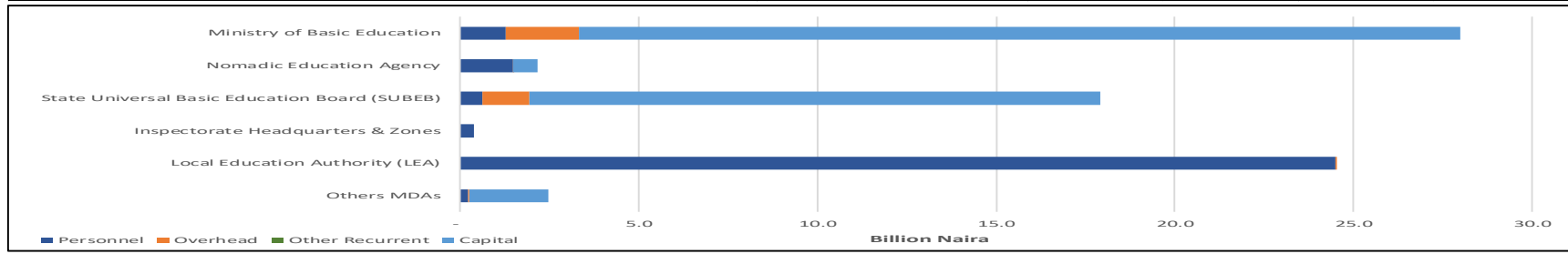


Table 16 Projects that Respond to Basic Education Needs

Presented in Table 16 are the top 10 projects that respond to basic education needs, out of which 50% are ongoing projects. All ten projects would be executed across the State. It was further established that N24.248 billion is for the ongoing projects and N21.6 billion are for the New Projects the remaining N7.838 billion is for the other projects.

What are the major Capital Investments Projects in the Basic Education sector?			
Project	Location (LGA)	Ongoing / New	2025 Budget Provision
Jigawa Unite-New Globe Project for Education Digital Leaning and Improvement of Learning	Statewide	Ongoing	19,665,000,000.00
Construction of 432no. New Classrooms and other School Structure for Junior and Primary Schools	Statewide	New	4,131,000,000.00
Construction of New Classrooms and other School Structure for Junior and Primary Schools	Statewide	Ongoing	1,800,000,000.00
Renovation of 388no. Classrooms and other School Structure for Junior and Primary Schools	Statewide	New	1,400,000,000.00
Procurement and distribution of 28,340 set of Classroom Furniture	Statewide	Ongoing	1,400,000,000.00
Basic Education - Renovation/ Major Repairs Dilapidated Structures at Primary/Junior Secondary Schools	Statewide	New	1,000,000,000.00
Renovation of Classrooms and other School Structure for Junior and Primary Schools across the State	Statewide	Ongoing	713,000,000.00
Procurement and distribution of Classroom Furniture set	Statewide	New	700,000,000.00
UBEC Basic Education Special Intervention Programme (Capacity Building)-Human Capital Development	Statewide	Ongoing	670,400,000.00
Implementation of Education Student Care Programme	Statewide	New	600,000,000.00
Other Projects			7,838,950,000.00
Total Capital Expenditure			39,918,350,000.00

Project	Value (Billion Naira)
Jigawa Unite-New Globe Project for Education Digital Leaning and Improvement of Learning	19.665
Construction of 432no. New Classrooms and other School Structure for Junior and Primary Schools	4.131
Construction of New Classrooms and other School Structure for Junior and Primary Schools	1.800
Renovation of 388no. Classrooms and other School Structure for Junior and Primary Schools	1.400
Procurement and distribution of 28,340 set of Classroom Furniture	1.400
Basic Education - Renovation/ Major Repairs Dilapidated Structures at Primary/Junior Secondary Schools	1.000
Renovation of Classrooms and other School Structure for Junior and Primary Schools across the State	0.713
Procurement and distribution of Classroom Furniture set	0.700
UBEC Basic Education Special Intervention Programme (Capacity Building)-Human Capital Development	0.670
Implementation of Education Student Care Programme	0.600
Other Projects	7.839

Annexure 2: Primary Healthcare sector Citizens Budget

The Jigawa State 2025 Primary Healthcare sub-sector Citizens Budget (CB) presents in a snapshot of how much the state government plans to spend in primary healthcare sector for the 2025 Fiscal Year.

The Primary Healthcare sub-sector CB contains highlight of the proportion of state government budget expected to be devoted to primary healthcare related expenditure in terms recurrent and capital project.

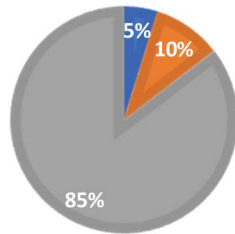
Table 17 Primary Healthcare Expenditure as a proportion of Total Expenditure

The total expenditure for Primary Health Care is N65.769 billion equivalent to 9.4% of the total State Budget of N698.300 billion. A further breakdown indicated that, N23.494 billion (3.3%) and N42.274 (6.05%) of the said amount are for the Recurrent and Capital Expenditure respectively. Notably, the state government intends to spend N65.769 billion (9.4%) for Primary Health Care expenditure.

What proportion of the State Government Budget is being spent on Primary Healthcare?

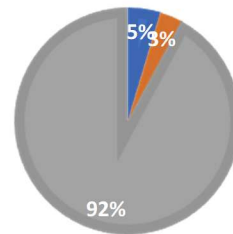
Recurrent Expenditure

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



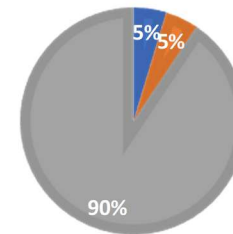
Capital Expenditure

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



Total Expenditure

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	23,494,645,000.00	42,274,410,000.00	65,769,055,000.00
Primary Healthcare	7,752,292,000.00	24,675,760,000.00	32,428,052,000.00
Other levels of Healthcare	15,742,353,000.00	17,598,650,000.00	33,341,003,000.00
All Other Expenditure	137,407,835,000.00	495,123,110,000.00	632,530,945,000.00
Total Expenditure	160,902,480,000.00	537,397,520,000.00	698,300,000,000.00

Table 18 Nature of Primary Healthcare Expenditure

The amount budgeted for the personnel cost as presented in Table 18. The Primary Health Care (Salaries, Wages and Allowances and Social Contributions) is N7.423 billion (Salaries, Wages and Allowances N4.288 billion and Social Contributions N3.135 billion). The amount to be spent on Other Recurrent Expenditure is N0.329 billion and N24.676 billion is for Capital Expenditure for the Primary Health Care.

What will the Primary Healthcare sector spend its money on?

Expenditure	2025 Budget (Billion Naira)
Personnel Expenditure:	7.423
Salaries, Wages and Allowances	4.288
Social Contributions	3.135
Social Benefits	-
Overheads	0.329
Other Recurrent Expenditure:	-
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	-
Capital Expenditure	24.676
Contingencies	-
Total Expenditure (including Contingencies)	32.428

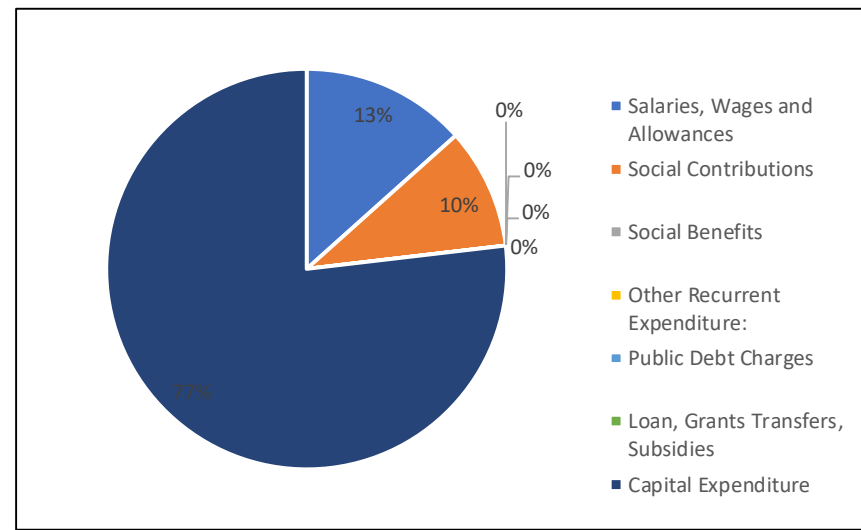


Table 19 Primary Healthcare Expenditure by Administrative Classification

The Primary Health Care expenditure by administrative classification is N37.1 billion as presented in table 19 below. It indicated that, the Primary Health Care Development Agency has the highest total expenditure of N22.3 billion within the Health Sector. This is followed by Ministry of Health, LGAs Management Office with N8.1 billion and N6.6 billion respectively. Others shared the remaining balance of N0.1 billion.

A further breakdown of personnel Cost within the Health Sector shows that the Primary Health Care Development LGA Management Office has the higher allocation of N6.6 billion while the remaining balance of total personnel cost of N0.9 billion is for the Primary Health Care Development Agency.

Likewise, Other recurrent Expenditures for the Primary Health Care in the State is N0.3 billion (Primary Health Care Agency N0.2 billion and Other Cottage Hospital N0.1 billion).

In terms of Capital Expenditure for the Health Sector, The Primary Health Care Agency has the highest capital allocation of N21.3 billion (57.4%) followed by Ministry of Health with total Capital Allocation of N8.1 billion (42.6%) of the total Allocation N37.1 billion to finance Primary Health Care in the State.

Which Ministries, Departments and Agencies will be spending the Money, and on what?

Expenditure by MDA (Top 5)	2025 Budget (Billion Naira)					
	Personnel	Overhead	Other Recurrent	Total Recurrent	Capital	Total Expenditure
Ministry of Health	-	-	-	-	8.1	8.1
Gwaram Cottage Hospital	-	0.1	-	0.1	-	0.1
Kafin Hausa (Bulangu) Cottage Hospital	-	0.0	-	0.0	-	0.0
Primary Health Care Development Agency	0.9	0.2	-	1.0	21.3	22.3
Primary Health Care Development LGA Management Office	6.6	-	-	6.6	-	6.6
Total Expenditure	7.4	0.3	-	7.8	29.4	37.1

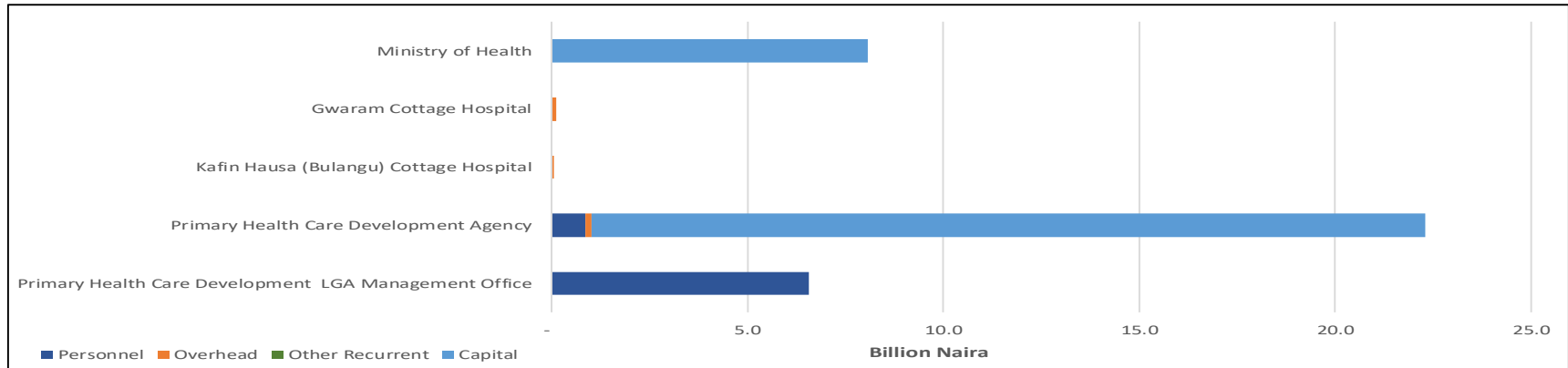


Table 20 Projects that Respond to Primary Healthcare Needs

Presented in Table 20 are the top 10 projects that respond to Primary Health Care needs, out of which 50% are ongoing. None of the ten projects will be executed in a particular location, meaning all the projects will be implemented across the State. It was further established that N13.989 billion is for the ongoing projects and N8.3 billion is for the New Projects. The remaining N2.286 billion is for the other projects.

What are the major Capital Investments Projects in the Primary Healthcare sector?

Project	Location (LGA)	Ongoing / New	2025 Budget Provision
Renovation of existing structures in 90 PHCs – N5.0 billion.	Statewide	Ongoing	5,000,000,000.00
Purchase of medical equipment under the State Contributory Health Insurance Program	Statewide	Ongoing	4,889,500,000.00
Procurement of Medical equipment for 30 PHCs – N3.1 billion;	Statewide	New	3,100,000,000.00
Establishment of Crayon Oxygen Plant	Statewide	New	3,000,000,000.00
Construction of midwives Quarters in 90 PHCs – N2.7 billion;	Statewide	Ongoing	2,700,000,000.00
Construction 300 metres perimeter wall fencing in 90 PHCs – N900.0 million;	Statewide	New	900,000,000.00
Provision of solar powered water scheme in 90 PHCs – N900.0 million;	Statewide	New	900,000,000.00
Provision of solar electricity in 90 PHCs – N900.0 million;	Statewide	Ongoing	900,000,000.00
Procurement of medical equipments for Free Maternal and Child Health Programme in F	Statewide	New	500,000,000.00
Development of PHC facilities at Ward-level across the State for Basic Healthcare Provisi	Statewide	Ongoing	500,000,000.00
Other Projects			2,286,260,000.00
Total Capital Expenditure			24,675,760,000.00

