JIGAWA STATE
GOVERNMENT

2025 CITIZENS' ACCOUNTABILITY REPORT

Incorporate Basic Education and Primary Healthcare

BASIC EDUCATION

PRIMARY HEALTHCARE

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Table of Contents

About the Citizens' Accountability Report

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency (Ministry of Budget and Economic Planning) on behalf of the government (Jigawa State) to ensure accountability of public funds to citizens. This report details the government's performance in fulfilling the duties assigned to it and the utilization of funds in the government's coffers. This accountability report is based on the financial statements for the Financial Year (FY) 2025 and reports on State budget revenue and expenditure for the 2025 fiscal year, as well as the 2025 Final report of the Due Process and Monitoring Bureau.

Explanation of Key Terms used in this Report:

- *Budget – Unless otherwise stated, the budget refers to the Final Budget (i.e., the original budget, plus any adjustments that have been made via a supplementary budget / revised budget).*
- *Actual – this is the actual amount of revenue collected or expenditure incurred over the course of the year.*
- *Variance – for revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.*
- *Performance – This refers to the actual revenue/expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). Performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget. Performance of 80% and above has been colour-coded green, 60-80% as amber, and less than 60% as red.*

Executive Summary

*The originally approved Jigawa State 2025 "**The Budget for a Greater Jigawa"** was assented by the governor on the 31st of December 2024, equivalent to the Islamic calendar 1st day of Rajab 1446AH.*

*The budget with an original approved size of **N698.3** billion, was revised on 29th September 2025, with an additional **N58.0** billion, making the final budget size of **N756.3** billion.*

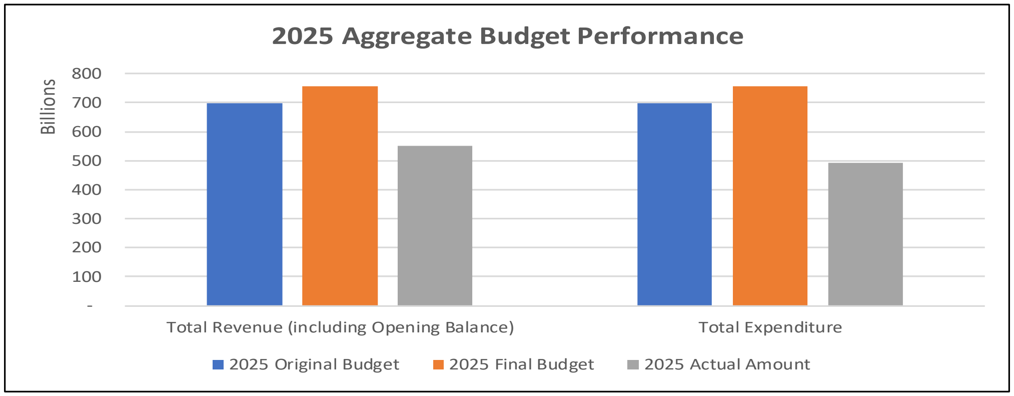
*The total revenue performance of the State in 2025 was **N550.656** billion, indicating a 73% performance of the final budget amount, while the actual expenditure was **N491.619 billion**, representing a 65% performance against the final budget.*

The performance of Other Recurrent Costs was 77%, personnel emoluments – 97% and capital expenditure recorded a 58% outturn.

As depicted in the chart on expenditure breakdown, recurrent expenditure (personnel plus other recurrent costs) shares in the total percentage of 87% while 58% was spent on capital expenditure.

The State government prioritized expenditure in key sectors, including Critical Infrastructure, Education, Agriculture, General Government Administration, and Water sectors, with average performance of 66.5% Budget implementation. Given the state government's interest in road construction and project completion, revitalization of Health System and Climate Action. These sectors emerged as the only sectors in which CAPEX performance was 65% in the 2025 fiscal year.

Item	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Performance (%)*
Revenue	698,300,000,000	756,300,000,000	550,656,306,972	73%
Expenditure	698,300,000,000	756,300,000,000	491,618,831,979	65%
Personnel	90,730,520,000	91,257,100,870	88,824,586,329	97%
Other Recurrent	70,171,960,000	76,202,686,000	58,443,572,328	77%
Capital	537,397,520,000	588,840,213,130	344,350,673,322	58%



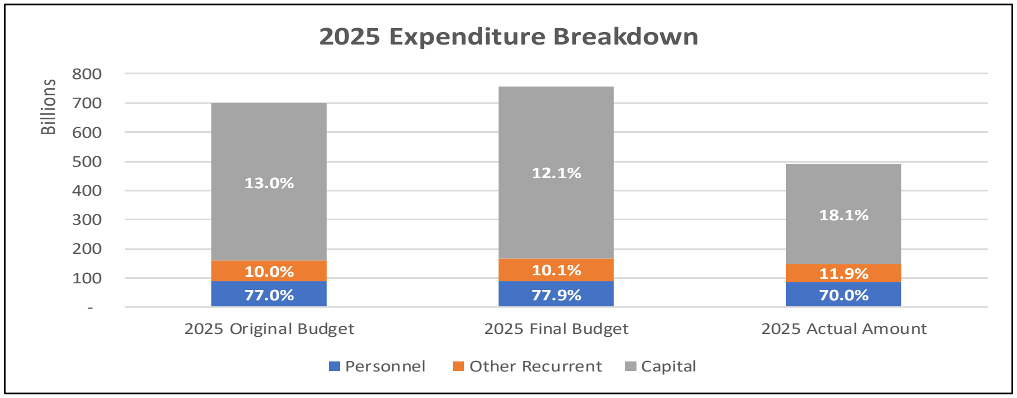


Figure 1 Summary of Revenue Performance

What are our sources for Financing the Budget?	What did we say we would collect in 2025?	How much did we actually collect in 2025?	How was our performance in 2025?	Did we collect more or less in 2025 compared to 2024?
Opening Balance	N100 Billion	N75.785 Billion	76%	
Federation Account	N325.7 Billion	N254.595 Billion	78%	-3%
Internal Revenue	N141.333 Billion	N89.608 Billion	63%	43%
Aids and Grants	N47.979 Billion	N47.977 Billion	100%	162%
Loans	N79.25 Billion	N0 Billion	0%	
Other Sources	N62.039 Billion	N82.691 Billion	133%	51%
Total Revenues	N756.3 Billion	N550.656 Billion	73%	38%

Figure 2 Summary of Expenditure Performance

What are we spending our Money on?	What did we say we would spend in 2025?	What did we actually spend in 2025?	How was our performance in 2025?	Did we spend more or less in 2025 compared to 2024?
Personnel	N91.257 Billion	N88.825 Billion	97%	58%
Overheads	N66.137 Billion	N52.37 Billion	79%	104%
Debt Service	N5.1 Billion	N4.915 Billion	96%	-13%
Other Recurrent	N4.966 Billion	N1.159 Billion	23%	0%
Capital	N588.84 Billion	N344.351 Billion	58%	40%
Total Expenditure	N756.3 Billion	N491.619 Billion	65%	37%

Figure 3 Summary of Recurrent Expenditure Performance by Planning Sector

Recurrent Expenditure by Sector

Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
Budget	N1.946 Billion	N0.233 Billion	N73.48 Billion	N1.072 Billion	N21.049 Billion	N30.858 Billion
Actual	N1.837 Billion	N0.208 Billion	N64.172 Billion	N1.057 Billion	N13.857 Billion	N27.739 Billion
Perf.	94%	89%	87%	99%	66%	90%

Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						Others
Budget	N26.003 Billion	N0.704 Billion	N4.329 Billion	N5.585 Billion	N0.424 Billion	N1.778 Billion
Actual	N24.949 Billion	N0.636 Billion	N4.689 Billion	N3.612 Billion	N0.4 Billion	N4.113 Billion
Perf.	96%	90%	108%	65%	94%	231%

Figure 4: Summary of Capital Expenditure Performance by Planning Sector

Capital Expenditure by Sector

Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
Budget	N60.057 Billion	N11.333 Billion	N105.412 Billion	N25.43 Billion	N25.395 Billion	N30.56 Billion
Actual	N26.346 Billion	N5.722 Billion	N62.293 Billion	N16.913 Billion	N14.423 Billion	N14.656 Billion
Perf.	44%	50%	59%	67%	57%	48%

Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						Others
Budget	N43.613 Billion	N156.049 Billion	N4.304 Billion	N13.245 Billion	N6.729 Billion	N106.714 Billion
Actual	N30.881 Billion	N119.192 Billion	N1.004 Billion	N7.615 Billion	N3.256 Billion	N42.049 Billion
Perf.	71%	76%	23%	57%	48%	39%

Figure 5: Summary of Total Expenditure Performance by Planning Sector

Total Expenditure by Sector

Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
Budget	N62.002 Billion	N11.566 Billion	N178.893 Billion	N26.502 Billion	N46.444 Billion	N61.417 Billion
Actual	N28.183 Billion	N5.93 Billion	N126.465 Billion	N17.97 Billion	N28.279 Billion	N42.395 Billion
Perf.	45%	51%	71%	68%	61%	69%

Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						Others
Budget	N69.616 Billion	N156.752 Billion	N8.632 Billion	N18.83 Billion	N7.153 Billion	N108.491 Billion
Actual	N55.83 Billion	N119.828 Billion	N5.694 Billion	N11.226 Billion	N3.656 Billion	N46.161 Billion
Perf.	80%	76%	66%	60%	51%	43%

Section 1 Budget Outturn

*The total funds received for the 2025 financial year stood at **N550.656** billion out of the final approved estimate of **N756.300** billion, **r**epresenting **73%** performance. The total revenue consists of FAAC allocation received and IGR amounting to **N254.595** billion and **N89.608** billion, respectively. The FAAC Receipts were below the N325.7 billion as Appropriated, while IGR is less than **N141.333** billion. The continuous reduction in FAAC necessitates strategic efforts to be put in place toward improving IGR collection by the state government. However, capital receipts from Aids and Grants contributed **N47.977** billion, which is equivalent to 100% to the final budget, and Other Receipts with actual receipts of **N82.691 billion,** equivalent to 133% of the **N62.039 billion** Estimate.*

*Moreover, the total actual expenditure was **N491.619** billion (65%), which is less than the estimated budget of **N756.300** billion, which comprises actual capital expenditure of **N344.351** billion, equivalent to 58% as against the estimated figure of **N588.840 billion.** The actual personnel cost stood at **N88.825 billion** (97%) when compared with the final approved estimate of **N91.257** billion, while overhead cost stood at **N52.370** billion (79%) as against the final approved estimate of **N66.137** billion. See Table 1 below:*

Table 1 Budget Outturn

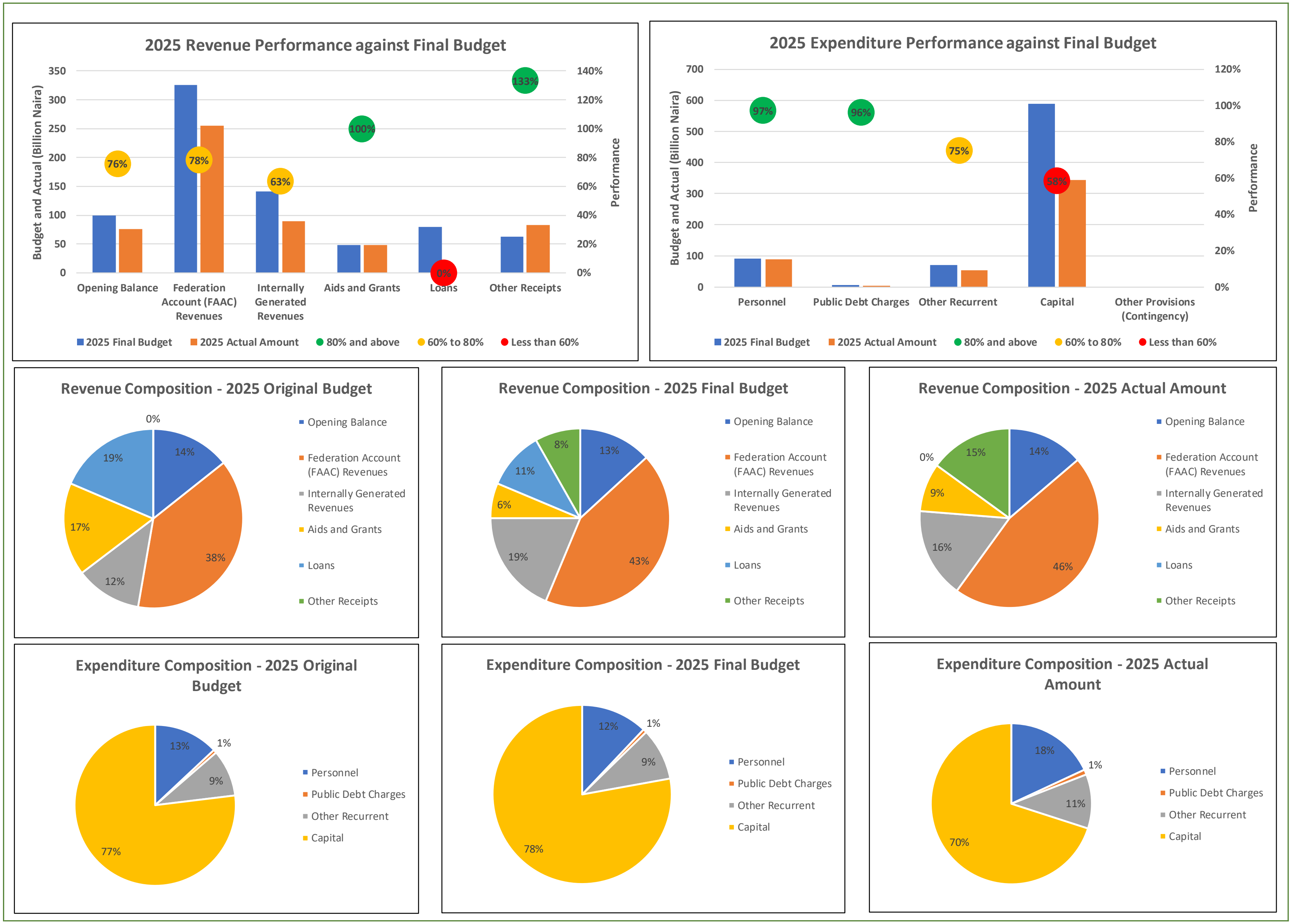
Overview of the Implementation of the Jigawa State 2025 The Budget of Innovation & Transformation For Greater JigawaTransformation For Greater Jigawa

Revenue	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Opening Balance	100,000,000,000.00	100,000,000,000.00	75,784,758,956.39	- 24,215,241,043.61	76%	-	
Federation Account (FAAC) Revenues	268,100,000,000	325,700,000,000	254,595,014,621	- 71,104,985,379	78%	262,557,637,717	-3%
Internally Generated Revenues	83,522,420,000	141,332,500,000	89,608,437,412	- 51,724,062,588	63%	62,518,279,331	43%
Aids and Grants	116,849,580,000	47,978,500,000	47,977,038,692	- 1,461,308	100%	18,297,518,951	162%
Loans	129,800,000,000	79,250,000,000	-	- 79,250,000,000	0%	-	
Other Receipts	28,000,000	62,039,000,000	82,691,057,291	20,652,057,291	133%	54,711,402,371	51%
Total Revenue (including Opening Balance)	**698,300,000,000**	**756,300,000,000**	**550,656,306,972**	**- 205,643,693,028**	**73%**	**398,084,838,370**	**38%**

Expenditure	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Personnel	90,730,520,000	91,257,100,870	88,824,586,329	- 2,432,514,541	97%	56,252,031,432	58%
Public Debt Charges	4,800,000,000	5,100,000,000	4,914,556,497	- 185,443,503	96%	5,667,660,300	-13%
Other Recurrent	65,371,960,000	71,102,686,000	53,529,015,831	- 17,573,670,169	75%	51,655,272,103	4%
Capital	537,397,520,000	588,840,213,130	344,350,673,322	- 244,489,539,808	58%	245,390,880,319	40%
Total Expenditure	**698,300,000,000**	**756,300,000,000**	**491,618,831,979**	**- 264,681,168,021**	**65%**	**358,965,844,154**	**37%**

* Variance and Performance measured against 2025 Final Budget

Figure 6 Budget Outturn Graphs



Section 2 Revenue Outturn

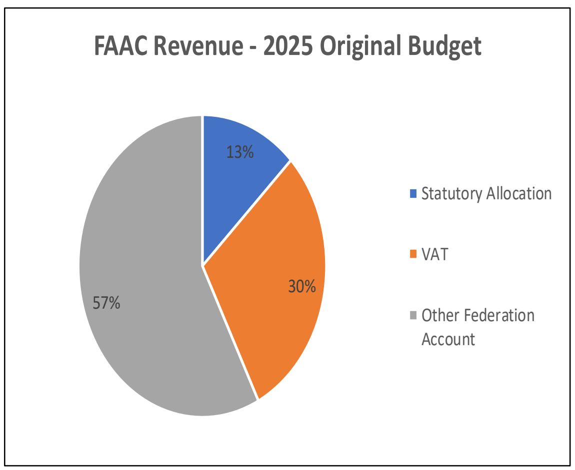
Table 2 below indicates the actual and budgeted Federation Account Revenue by item, highlighting 'what revenue Jigawa State government received from FAAC, and how those receipts compare with the budgeted amount'. In 2025, Jigawa State received revenue more than the amount in the original budget estimates. This was attributed to the huge inflow from FAAC and Other Federation Receipts to the tune of ***N254.595*** *billion - a 78% performance compared with the Original budgeted amount of* ***N268.100*** *billion and Final Budget of* ***N325.700*** *billion. The total FAAC receipt performance in the year 2025 is less than the receipts in 2024, with an actual amount of* ***N262.558*** *billion, which declined by -3%*

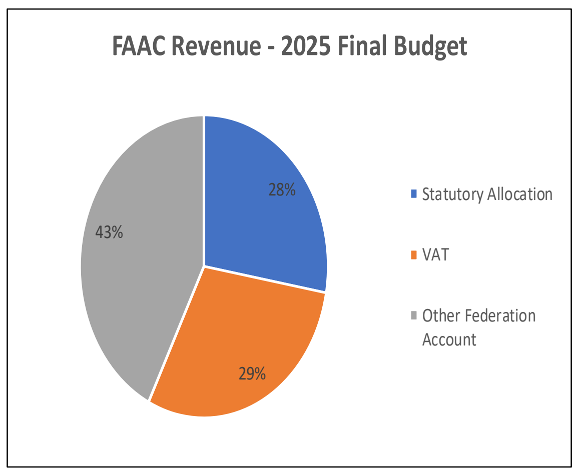
Table 2: 0Federation Account Revenue Outturn by Item

What Revenues did we receive from FAAC, and how does it compare to the Budget?

FAAC Revenue	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Statutory Allocation	34,000,000,000	90,500,000,000	86,281,467,588	- 4,218,532,412	95%	16,970,535,327	**408%**
VAT	80,000,000,000	96,300,000,000	95,929,672,222	- 370,327,778	100%	170,773,403,669	**-44%**
Other Federation Account	154,100,000,000	138,900,000,000	72,383,874,811	- 66,516,125,189	52%	74,813,698,720	**-3%**
Total Federation Account Revenues	**268,100,000,000**	**325,700,000,000**	**254,595,014,621**	**- 71,104,985,379**	**78%**	**262,557,637,717**	**-3%**

* Variance and Performance measured against 2025 Final Budget





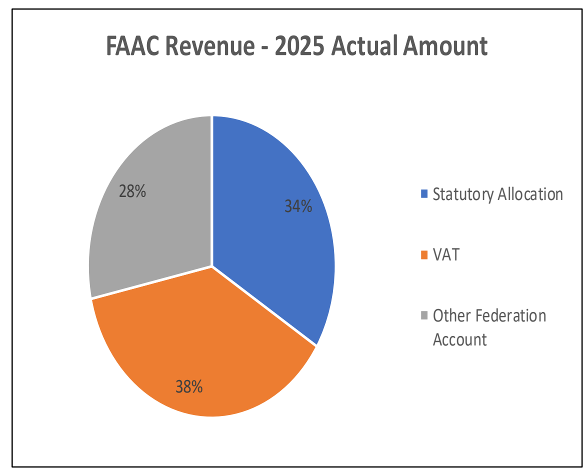


*Table 3 below presents the actual and budgeted Internally Generated Revenue (IGR) of the State, while Table 4 presents the top 10 revenue-generating Ministries, Departments, and Agencies (MDAs). Internally Generated Revenue comprises Tax and Non-Tax Revenue. The total budgeted tax revenue was **N26.445** billion, while the total non-tax revenue budget was **N114.887** billion, making a total of **N141.333** billion budgeted IGR. The actual tax revenue collected amounted to **N18.254** billion, representing 69% of the budgeted amount, and **N71.254** billion was generated from non-tax revenue, equivalent to 62%. However, a positive outcome was achieved in Tax revenue collections due to the efforts put in place by the State Government. Therefore, there is a need for the State to enhance activities such as sensitisation, tax relief, amendment of relevant tax laws, and engage Private Partnership Investments that will boost the State's IGR collection.*

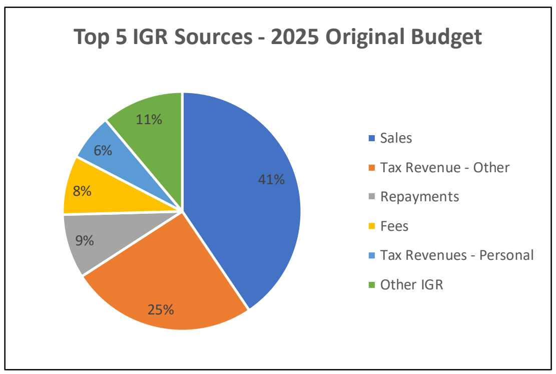
*Therefore, the aggregate Internally Generated Revenue (IGR) during the year from both tax and non-tax revenue stood at **N89.608** billion - a 63% performance when compared with the total Final budgeted IGR.*

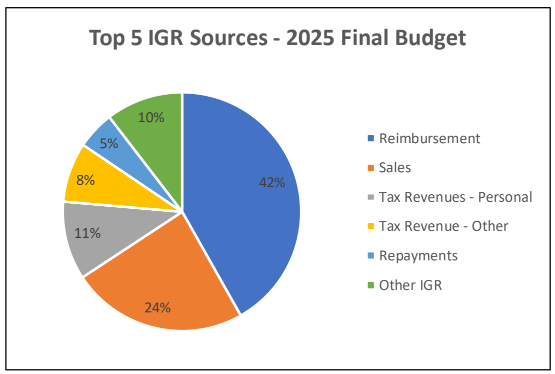
The State government has, over the last three years, invested heavily in revamping domestic revenue mobilisation through the medium-term revenue strategy. It is expected that the new administration in Jigawa State will vigorously pursue the IGR drive initiatives and plug any leakages capable of undermining the needed growth in revenue generation capacity.

Table 3 Internally Generated Revenue Outturn by Source

What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?							
IGR	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**2024 Actual Amount**	**Growth in 2025**
Tax Revenues	**26,395,446,000**	**26,445,446,000**	**18,353,940,629**	**- 8,091,505,371**	**69%**	**9,177,463,932**	**100%**
Tax Revenues - Personal	5,247,000,000	15,000,000,000	8,878,098,560	- 6,121,901,440	59%	9,177,463,932	-3%
Tax Revenue - Other	21,148,446,000	11,445,446,000	9,475,842,069	- 1,969,603,931	83%	-	
Non-Tax Revenues	**57,126,974,000**	**114,887,054,000**	**71,254,496,783**	**- 43,632,557,217**	**62%**	**53,340,815,399**	**34%**
Licenses	199,312,000	201,312,000	229,686,767	28,374,767	114%	75,646,525	204%
Mining Rent	-	-	-	-		-	
Fees	6,744,720,000	5,247,276,000	5,400,127,687	152,851,687	103%	1,319,476,739	309%
Fines	10,950,000	10,950,000	17,371,330	6,421,330	159%	2,892,553	501%
Sales	33,858,901,000	33,841,720,000	452,235,708	- 33,389,484,292	1%	749,440,725	-40%
Earnings	377,755,000	2,088,880,000	343,349,863	- 1,745,530,137	16%	568,475,017	-40%
Rent On Government Buildings	118,000,000	118,000,000	46,300,000	- 71,700,000	39%	7,254,554	538%
Rent on Land and Others	5,050,000,000	5,050,000,000	231,216,399	- 4,818,783,601	5%	43,996,662	426%
Repayments	7,257,336,000	7,257,000,000	15,386,028,961	8,129,028,961	212%	5,362,835,264	187%
Investment Income	-	-	-	-		-	
Interest Earned	2,010,000,000	2,010,000,000	116,450,662	- 1,893,549,338	6%	1,852,268,920	-94%
Reimbursement	1,500,000,000	59,061,916,000	49,031,729,406	- 10,030,186,594	83%	43,358,528,439	13%
Miscellaneous Income	-	-	-	-		-	
Total IGR	**83,522,420,000**	**141,332,500,000**	**89,608,437,412**	**- 51,724,062,588**	**63%**	**62,518,279,331**	43%

* Variance and Performance measured against 2025 Final Budget





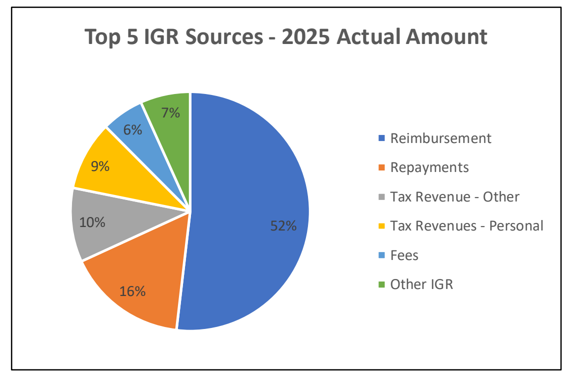
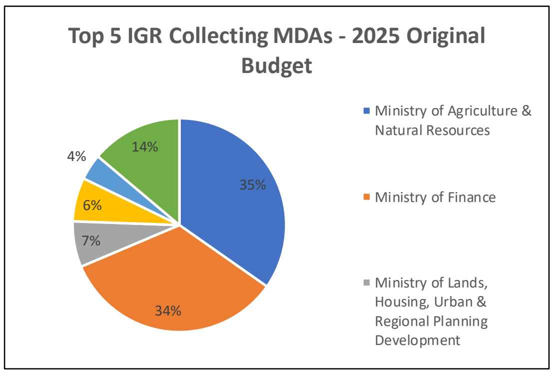


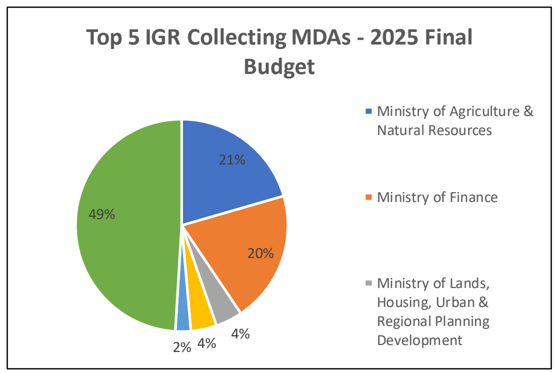
Table 4 Internally Generated Revenue Outturn by MDA

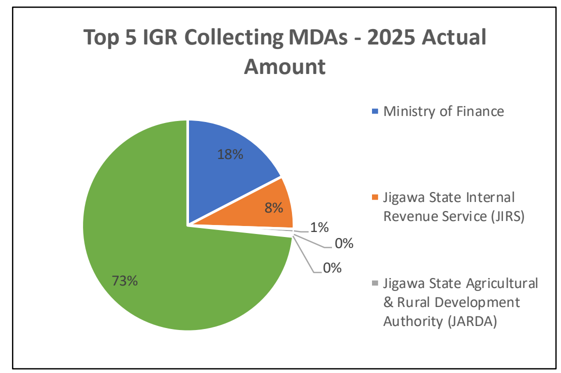
Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?

IGR Collecting MDAs (Top 10)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Ministry of Agriculture & Natural Resources	29,030,500,000	29,030,500,000	54,693,816	- 28,975,806,184	0%	7,194,000	660%
Ministry of Finance	28,323,200,000	28,323,200,000	15,579,046,592	- 12,744,153,408	55%	131,499,035	11747%
Ministry of Lands, Housing, Urban & Regional Planning Dev	5,760,000,000	5,760,000,000	278,098,966	- 5,481,901,034	5%	143,540,832	94%
Jigawa State Internal Revenue Service (JIRS)	5,543,136,000	5,578,746,000	7,318,708,745	1,739,962,745	131%	83,996,109	8613%
Jigawa State Housing Authority	3,303,000,000	3,303,000,000	114,971,000	- 3,188,029,000	3%	213,000	53877%
Office of the Secretary to the State Government	1,105,500,000	1,105,500,000	29,777,936	- 1,075,722,064	3%	16,306,490	83%
Jigawa State Agency for Youth Empowerment and Employ	1,001,500,000	1,001,500,000	18,200,000	- 983,300,000	2%	53,536,218	-66%
Jigawa State Public Complaints and Anti Corruption Comm	1,000,000,000	1,000,000,000	205,378,400	- 794,621,600	21%	63,191,442	225%
Council Affairs Department	1,000,000,000	1,000,000,000	72,853,000	- 927,147,000	7%	23,162,000	215%
Jigawa State Agricultural & Rural Development Authority (J	1,000,000,000	1,000,000,000	520,045,963	- 479,954,037	52%	140,429,450	270%
Other Revenue Collecting Agencies	6,455,584,000	64,230,054,000	65,416,662,994	1,186,608,994	102%	61,855,210,755	6%
Total Interally Generated Revenue	**83,522,420,000**	**141,332,500,000**	**89,608,437,412**	**- 51,724,062,588**	**63%**	**62,518,279,331**	**43%**

* Variance and Performance measured against 2025 Final Budget







Section 3 Expenditure Outturn

*Table 5 below shows the expenditure outturn, which indicates a total sum of **N756.300** billion as the final budget estimate for the year 2025, which comprises the recurrent and capital expenditure, with actual spending of **N491.619** billion, equivalent to 65%.*

*Accordingly, **N344.351** billion was spent on capital expenditure, equivalent to 58% of the estimated N**588.840** billion. Whereas **N147.268** billion was spent on recurrent expenditure against the Final budget estimate of **N167.460** billion, equivalent to 87%.*

It should be noted that 70% of the total actual expenditure was incurred on capital expenditure, while the remaining was expended on recurrent expenditure.

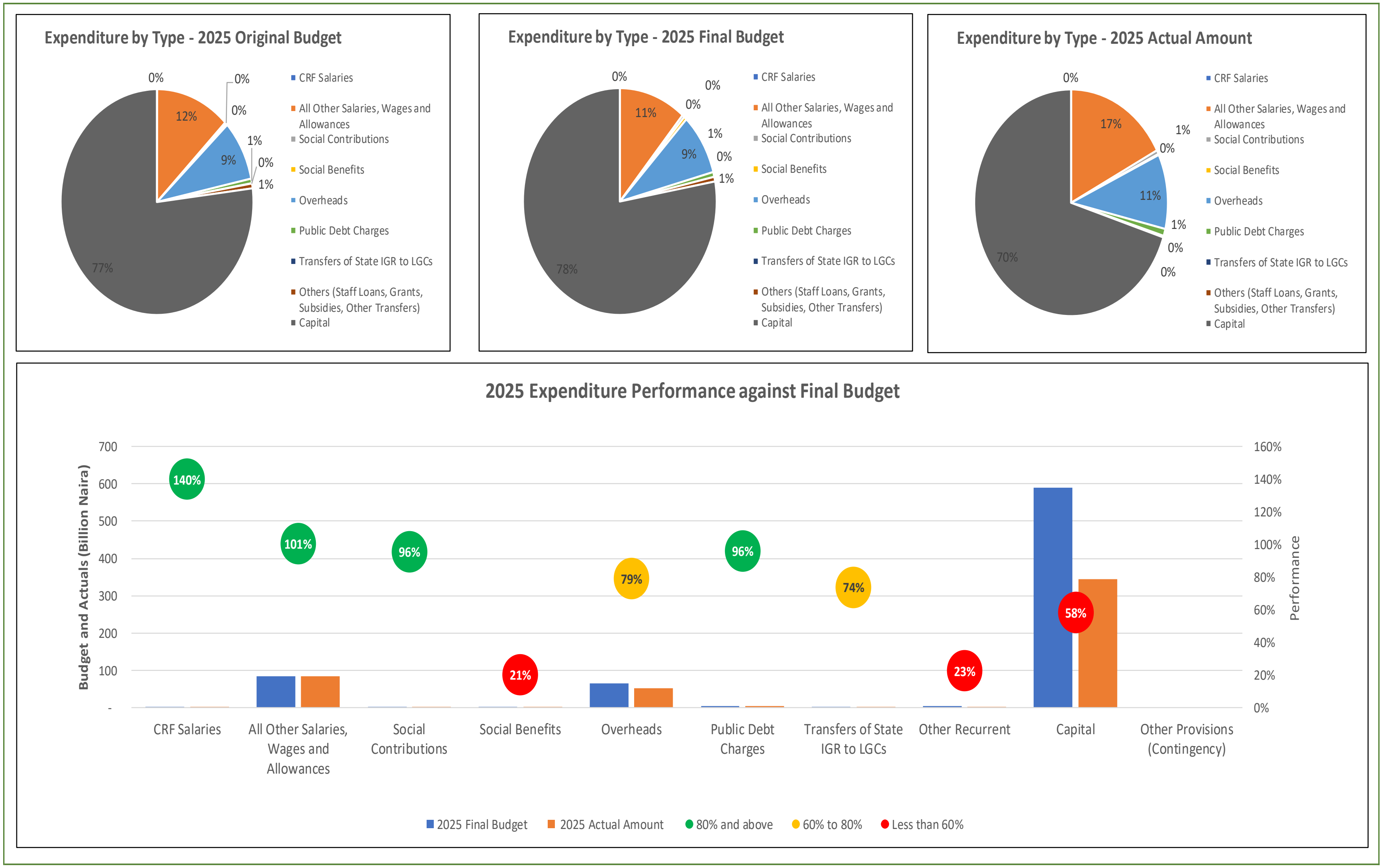
Table 5 Expenditure Outturn

What did we spend our Resources on?

FAAC Revenue	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Personnel	**90,730,520,000**	**91,257,100,870**	**88,824,586,329**	**2,432,514,541**	**97%**	**56,252,031,432**	**58%**
CRF Salaries	161,328,000	75,898,000	106,333,453	- 30,435,453	140%	72,356,000	47%
All Other Salaries, Wages and Allowances	87,338,639,000	84,653,234,870	85,115,999,558	- 462,764,688	101%	50,665,948,061	68%
Social Contributions	2,015,585,000	3,000,000,000	2,876,571,297	123,428,703	96%	4,986,153,144	-42%
Social Benefits	1,214,968,000	3,527,968,000	725,682,021	2,802,285,979	21%	527,574,227	38%
Other Recurrent	**70,171,960,000**	**76,202,686,000**	**58,443,572,328**	**17,759,113,672**	**77%**	**57,322,932,403**	**2%**
Overheads	60,481,220,000	66,136,832,000	52,369,873,345	13,766,958,655	79%	50,496,129,617	4%
Public Debt Charges	4,800,000,000	5,100,000,000	4,914,556,497	185,443,503	96%	5,667,660,300	-13%
Transfers of State IGR to LGCs	52,000,000	54,000,000	40,004,010	13,995,990	74%	40,004,010	0%
Others (Staff Loans, Grants, Subsidies, Other Transfers)	4,838,740,000	4,911,854,000	1,119,138,476	3,792,715,524	23%	1,119,138,476	0%
Capital	**537,397,520,000**	**588,840,213,130**	**344,350,673,322**	**244,489,539,808**	**58%**	**245,390,880,319**	**40%**
Total Expenditure	**698,300,000,000**	**756,300,000,000**	**491,618,831,979**	**264,681,168,021**	**65%**	**358,965,844,154**	**37%**

* Variance and Performance measured against 2025 Final Budget

Figure 7 Expenditure Composition



Audit Findings

This section outlines the findings from the Audit process on fiscal year budget implementation, including queries, unremitted funds, government property sales, etc. The Auditor General's Statement should include revenue and expenditure, an audited financial statement, and findings from the audit as contained in the audited financial statement. However, the 2025 audited financial statements do not contain audit findings.

A: RECURRENT EXPENDITURE PAYMENT VOUCHER Five (5) Findings
B: CAPITAL EXPENDITURE PAYMENT VOUCHERS Twenty-two (22) Findings
C: SUMMARY OF QUERIED PAYMENT VOUCHERS Twenty-eight (28)
D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER No findings
E: BILLS PAYABLE No findings
F: INVESTMENTS No findings
G: AIDS AND GRANTS No findings
H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND No findings
I: PERFORMANCE GUARANTEES No findings
I: ADHERENCE TO PROCUREMENT PROCEDURES No findings

Table 6 Top Ten Audit Queries

Was all of our expenditure executed in line with the laws and regulations of the State?					
Details of Expenditure	**No. of Queries**	**Nature of Queries**	**Amount Queried**	**Total Cash Expenditure**	**Percentage (%)**
Ministry of Water Resources	5	Uncompleted Project and Quality of the Project against the expenditure incurred	140,593,053	140,593,053	100%
Galaxy Information and Communication Technology	3	Request to recover the amount paid wrongly	14,987,485	14,987,485	100%
M›nistry of Health	1	Non provision of basic documents for Auditing	6,626,204,159	6,626,204,159	100%
Ministry of Environment	6	Discrepancies in contract implementation	1,023,815,857	1,023,815,857	100%
Ministry of Commerce, Industry & Cooperative	1	Non provision of required information a	7,366,773,766	7,366,773,766	100%
Ministry of Basic Education	1	Non provision of required information a	13,243,881,188	13,243,881,188	100%
Jigawa State Information Technology & Diqital Economy	1	Non provision of required information a	815,676,171	815,676,171	100%
Man of Information, Youtn, sporlsard culture	1	Non provision of required information a	427,524,907	427,524,907	100%
Ministry of Land, Housing, Urban and Regional Planning	1	Clarification of Expenditure	138,666,665	138,666,665	100%
Jigawa State Sports Council	1	Non provision of required information a	227,069,120	227,069,120	100%
Others	7	-	160,634,456,910	160,634,456,910	100%
Total for All Audit Findings	**28**	**-**	**190,659,649,280**	**190,659,649,280**	100%

Section 4 Audited Financial Statements

This section outlines a breakdown of the state's audited public expenditure and revenue for the fiscal year in review. The expenditure budget figures, consolidated revenue fund, and audited cash flow statement based on the audited financial statement are represented here for citizens' understanding.

The table below elucidates the revenue and expenditure for the year 2025.

- *The State Statutory Allocation for the year was less than the estimated figure, with the sum of **N4.219** billion. While the Other Federation Account Distribution is less than the budgeted estimate by **N66.516** billion. Likewise, **in the value-added tax, the actual receipts were less than the estimated figure by N370.327 million.***
- *Also, same as with Independent Tax Revenue, the collection is **N51.724 billion** against the final budget.*
- *There is an improvement in the collection of non-revenue types, with at least 62% against the final estimates of **N71.254 billion** and a difference of **N43.532 billion**.*
- *The total actual expenditure was **N491.619** billion, which represents 65% of the total final budget of **N756.3** billion. However, 58% of the total expenditure was on capital, while the remaining was on recurrent.*
- *The total reserve stated in the statement of changes in net assets as at the end of 2025 stood at **N555.736** billion.*

The table below illustrates the breakdown of revenue and expenditure for the year 2025.

Table 7 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	2024 Actual Amount	2025 Original Budget	2025 Budget Amendments	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*
Revenues							
Opening Balance	-	100,000,000,000	-	100,000,000,000	75,784,758,956	- 24,215,241,044	76%
Statutory Allocation	16,970,535,327	34,000,000,000	56,500,000,000	90,500,000,000	86,281,467,588	- 4,218,532,412	95%
VAT	170,773,403,669	80,000,000,000	16,300,000,000	96,300,000,000	95,929,672,222	- 370,327,778	100%
Other FAAC Receipts	74,813,698,720	154,100,000,000	- 15,200,000,000	138,900,000,000	72,383,874,811	- 66,516,125,189	52%
Tax Revenue	9,177,463,932	26,395,446,000	50,000,000	26,445,446,000	18,353,940,629	- 8,091,505,371	69%
Non-Tax Revenue	53,340,815,399	57,126,974,000	57,760,080,000	114,887,054,000	71,254,496,783	- 43,632,557,217	62%
Domestic Aids and Grants	6,515,612,244	112,074,580,000	- 91,124,080,000	20,950,500,000	15,082,466,991	- 5,868,033,009	72%
Foreign Aids and Grants	11,781,906,707	4,775,000,000	22,253,000,000	27,028,000,000	32,894,571,701	5,866,571,701	122%
Domestic Loans	-	-	-	-	-	-	
Foreign Loans	-	129,800,000,000	- 50,550,000,000	79,250,000,000	-	- 79,250,000,000	0%
Other Receipts	54,711,402,371	28,000,000	62,011,000,000	62,039,000,000	82,691,057,291	20,652,057,291	133%
Total Revenue (including opening balance) (a)	**398,084,838,370**	**698,300,000,000**	**58,000,000,000**	**756,300,000,000**	**550,656,306,972**	**- 205,643,693,028**	73%
Expenditures							
CRF Salaries	72,356,000	161,328,000	- 85,430,000	75,898,000	106,333,453	- 30,435,453	140%
All Other Salaries, Wages and Allowances	50,665,948,061	87,338,639,000	- 2,685,404,130	84,653,234,870	85,115,999,558	- 462,764,688	101%
Social Contributions	4,986,153,144	2,015,585,000	984,415,000	3,000,000,000	2,876,571,297	123,428,703	96%
Overheads	50,496,129,617	60,481,220,000	5,655,612,000	66,136,832,000	52,369,873,345	13,766,958,655	79%
Public Debt Charges	5,667,660,300	4,800,000,000	300,000,000	5,100,000,000	4,914,556,497	185,443,503	96%
Others (Staff Loans, Grants, Subsidies, Other Transfers)	1,119,138,476	4,838,740,000	73,114,000	4,911,854,000	1,119,138,476	3,792,715,524	23%
Capital	245,390,880,319	537,397,520,000	51,442,693,130	588,840,213,130	344,350,673,322	244,489,539,808	58%
Total Expenditure (including contingency) (b)	**358,965,844,154**	**698,300,000,000**	**58,000,000,000**	**756,300,000,000**	**491,618,831,979**	**264,681,168,021**	65%

* Variance and Performance measured against 2025 Final Budget

Table 8 Assets and Liabilities

Assets and Liabilities of the State			
Item	As at 31st December 2025	As at 31st December 2024	Change in Assets / Liabilities
Assets	**1,133,185,960,135**	**755,800,802,932**	**377,385,157,203**
Plants, Properties and Investments	710,341,877,240	377,974,469,179	332,367,408,060
Unclassified Assets	10,755,288,265	8,755,288,265	2,000,000,000
Securities	-	-	-
Investment Property	279,011,624,935	229,491,942,381	49,519,682,555
Cash and Cash Equivalents	75,784,758,956	101,446,087,660	- 25,661,328,703
Receivables	6,361,982,692	5,614,472,244	747,510,447
Inventories (Stocks)	50,930,428,048	32,518,543,204	18,411,884,844
Liabilities	**72,138,219,863**	**79,320,247,568**	**- 7,182,027,704**
Debt (Long and Short Term)	67,223,666,702	37,168,254,545	30,055,412,157
Payables and Other Liabilities	4,914,553,161	42,151,993,022	- 37,237,439,861

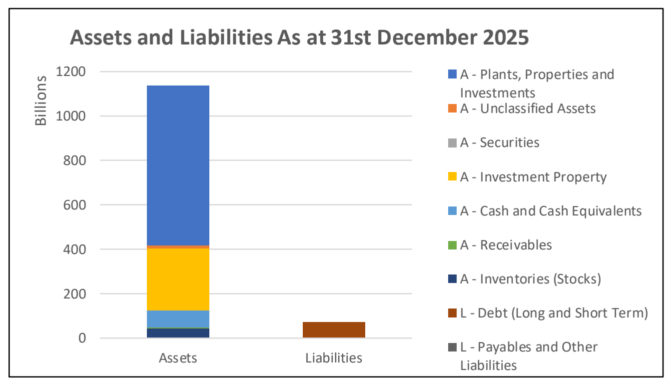
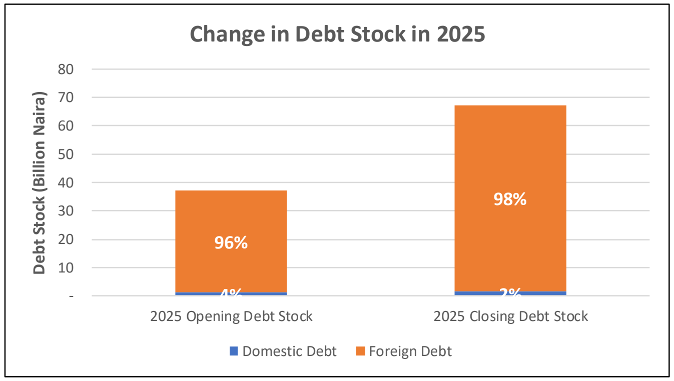


Table 9 Dynamics in Debt Stock

How much did we borrow and how much debt did we repay?			
Item	**Domestic Debt**	**Foreign Debt**	**Total Debt**
2025 Opening Debt Stock	1,329,234,427	35,839,020,118	**37,168,254,545**
2025 New Loans Taken	-	-	-
2025 Principal Repayment	1,758,577,407	2,576,447,038	**4,335,024,445**
Adjustments (Positive means increase)	2,029,342,980	32,361,093,621	**34,390,436,601**
2025 Closing Debt Stock	**1,600,000,000**	**65,623,666,702**	**67,223,666,702**
Net Increase in Debt Stock	270,765,573	29,784,646,584	**30,055,412,157**

Cost of Servicing Debt			
Interest Payments in 2025	-	579,532,053	**579,532,053**
Approximate Interest Rate	0.0%	1.1%	1.1%



Top Sectoral Allocation

This section outlines the financial information on the top Ministries, Department Agencies/Sector allocation, and the actual expenditure from the implementation of the fiscal year budget.

Recurrent Expenditure

*Table 10 highlights the recurrent expenditure data of the existing 4 broad sectors in the Jigawa State Development Plan. The sectors performed well, with levels of performance range between **65% to 108%**. Though the share of final allocation for each sector varied, Law and Justice had the highest performance with 108%, followed by the Social Service Sector with 97%, Administrative 84% and Economic sectors with 65%.*

The Actual expenditure performance reported in the 2025 audited financial report highlights that out of 20 top MDAs with high Budgetary allocation, 12 MDAs have been able to spend 83% to 99% of their recurrent estimates, another 6 MDAs with 65%-75%, while the remaining 2 MDAs have been able to spend 58% and 26% of their final allocation.

Capital Expenditure

*Table 11 represents the capital expenditure by main organizations. The sectoral capital expenditure performance shows that all the sectors had actual capital expenditure less than their respective budget size. The infrastructure sector got the highest actual expenditure, which is about **N119.192 billion,** equivalent to 76% of the total capital expenditure of **N334.350 billion**, followed by the Youth Empowerment and Employment with **N6.260 billion,** equivalent to 73% performance, while the health sector spent **N30.881 billion,** equivalent to 71% as against the estimate.*

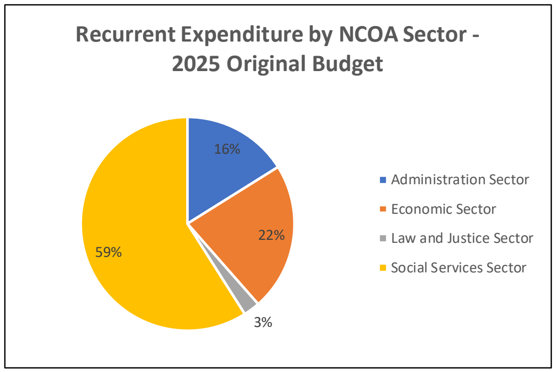
Total Expenditure

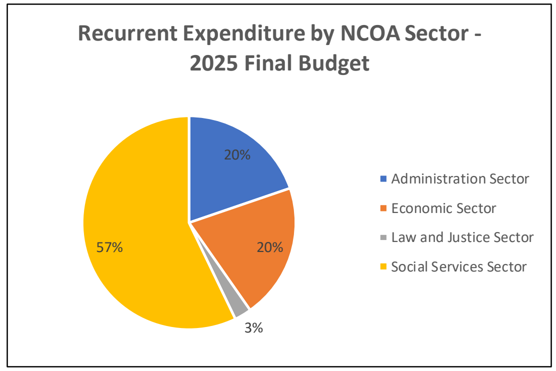
Table 12, figure 8 - 10 indicates top highest spending sectors, Government House has the highest actual performance with 87%, followed by Health with 80%, then Basic Education and State House of Assembly have 77% each, while Works and Transport, Agency for Youth Empowerment and Employment, Office of the Secretary to the State Government and Finance with 76%, 73%, 71%, 68% respectively. However, Land Administration and Housing, Environment and Climate change has expenditure of 62% each, the remaining sectors have performed below expectation.

Table 10 Recurrent Expenditure by Mains Sectors of Government

Recurrent Expenditure by NCOA Sector							
Expenditure by Sector (NCOA Administrative Segment)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Share of Final Budget**	**Share of Actual Expenditure**
Administration Sector	25,869,157,000	33,047,963,840	27,844,932,350	5,203,031,490	84%	20%	19%
Economic Sector	36,133,440,000	34,390,444,000	22,309,560,064	12,080,883,936	65%	21%	15%
Law and Justice Sector	3,961,224,000	4,328,622,000	4,689,202,092	- 360,580,092	108%	3%	3%
Social Services Sector	94,938,659,000	95,692,757,030	92,424,464,151	3,268,292,879	97%	57%	63%
Total Expenditure	**160,902,480,000**	**167,459,786,870**	**147,268,158,657**	**20,191,628,213**	**88%**		

*** Variance and Performance measured against 2025 Final Budget**





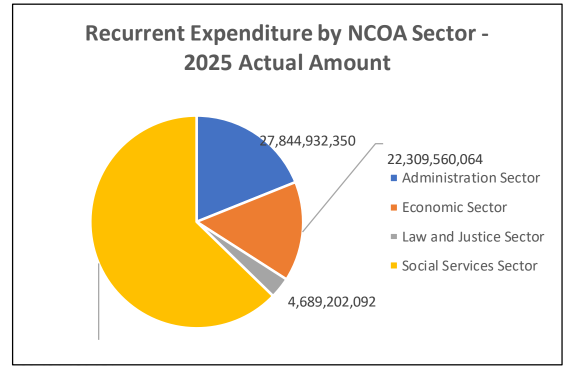
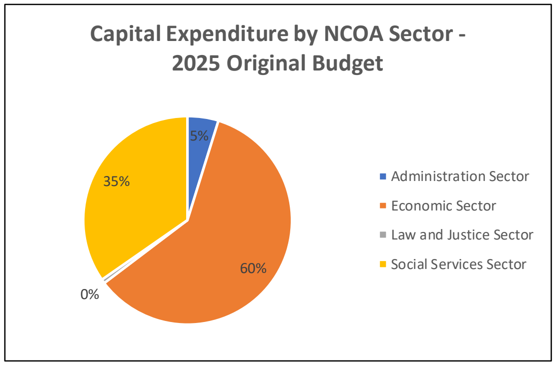
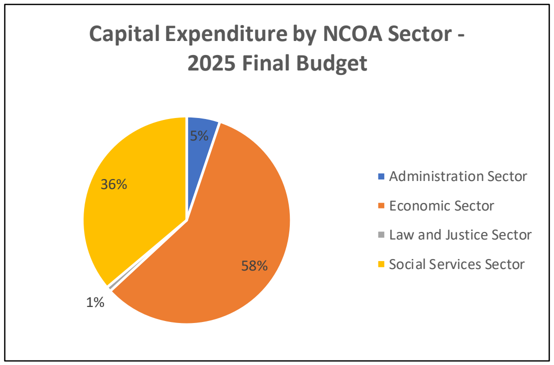


Table 11 Top Ten Capital Expenditure by Mains Sectors of Government

Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Share of Final Budget**	**Share of Actual Expenditure**
Administration Sector	25,807,450,000	30,559,611,000	14,656,280,312	15,903,330,688	48%	5%	4%
Economic Sector	321,967,531,000	341,104,364,130	212,589,631,965	128,514,732,165	62%	58%	62%
Law and Justice Sector	3,369,750,000	4,303,750,000	1,004,437,436	3,299,312,564	23%	1%	0%
Social Services Sector	186,252,789,000	212,872,488,000	116,100,323,609	96,772,164,391	55%	36%	34%
Total Expenditure	**537,397,520,000**	**588,840,213,130**	**344,350,673,322**	**244,489,539,808**	**58%**		

*** Variance and Performance measured against 2025 Final Budget**





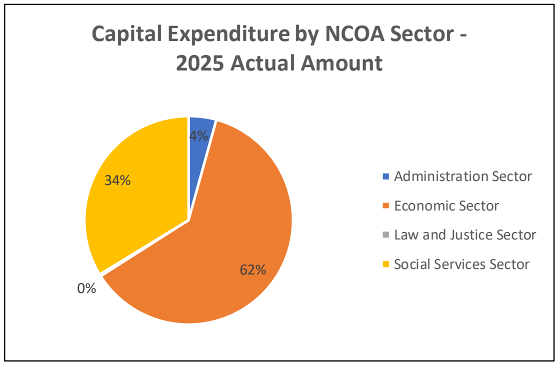
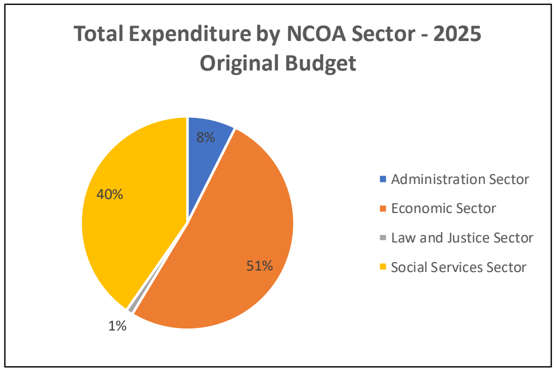
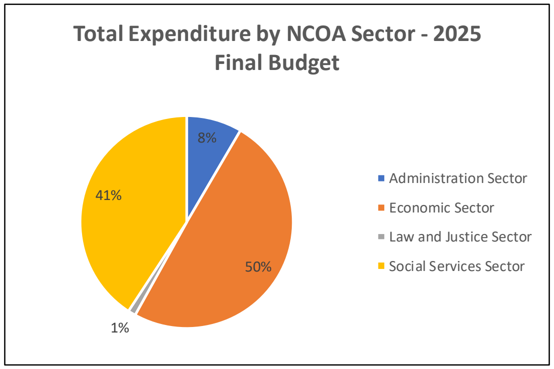


Table 12 Top Ten Total Expenditure by Mains Sectors of Government

Total Expenditure by NCOA Sector							
Infrastructure	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Share of Final Budget**	**Share of Actual Expenditure**
Administration Sector	51,676,607,000	63,607,574,840	42,501,212,662	21,106,362,178	67%	8%	9%
Economic Sector	358,100,971,000	375,494,808,130	234,899,192,028	140,595,616,102	63%	50%	48%
Law and Justice Sector	7,330,974,000	8,632,372,000	5,693,639,528	2,938,732,472	66%	1%	1%
Social Services Sector	281,191,448,000	308,565,245,030	208,524,787,760	100,040,457,270	68%	41%	42%
Total Expenditure	**698,300,000,000**	**756,300,000,000**	**491,618,831,979**	**264,681,168,021**	**65%**		

*** Variance and Performance measured against 2025 Final Budget**





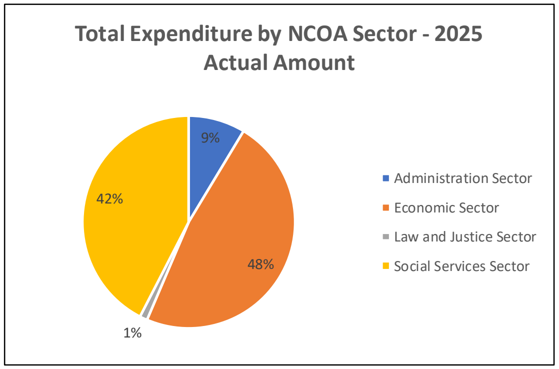


Figure 8 Top Twenty Recurrent Expenditure by Main Organisations

Recurrent Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Works & Transport	742,020,000	703,520,000	636,313,148	67,206,852	90%	0.42%	0.43%
Ministry of Higher Education, Science & Technology	32,543,018,000	32,958,600,000	24,656,696,114	8,301,903,886	75%	19.68%	16.74%
Ministry of Basic Education	31,962,849,000	40,521,850,000	39,515,524,033	1,006,325,967	98%	24.20%	26.83%
Ministry of Agriculture & Natural Resources	2,272,042,000	1,945,942,000	1,837,122,474	108,819,526	94%	1.16%	1.25%
Ministry of Health	23,491,045,000	26,002,789,000	24,948,679,487	1,054,109,513	96%	15.53%	16.94%
Ministry of Finance	18,665,773,000	20,256,339,000	13,330,194,490	6,926,144,510	66%	12.10%	9.05%
Ministry of Power and Renewable Energy	2,536,242,000	2,506,242,000	1,446,165,010	1,060,076,990	58%	1.50%	0.98%
Ministry of Environment and Climate Change	1,228,952,000	1,071,952,000	1,056,879,804	15,072,196	99%	0.64%	0.72%
Ministry Of Water Resources	5,667,096,000	5,585,001,000	3,611,527,640	1,973,473,360	65%	3.34%	2.45%
Ministry Of Commerce, Industries and Co-operatives	278,866,000	232,967,000	207,938,387	25,028,613	89%	0.14%	0.14%
Government House	7,283,246,000	10,675,051,970	10,518,079,271	156,972,699	99%	6.37%	7.14%
Office of the Secretary to the State Government	6,576,989,000	7,159,661,000	6,986,889,073	172,771,927	98%	4.28%	4.74%
Ministry Of Land , Housing, Urban & Regional Developmen	653,734,000	597,732,000	565,232,557	32,499,443	95%	0.36%	0.38%
Ministry for Local Government and Community Developm	3,522,212,000	3,522,172,000	918,301,843	2,603,870,157	26%	2.10%	0.62%
State House of Assembly	6,187,014,000	5,616,014,000	5,380,870,004	235,143,996	96%	3.35%	3.65%
Jigawa State Agency for Youth Empowerment and Employ	190,520,000	170,520,000	141,762,962	28,757,038	83%	0.10%	0.10%
Ministry of Budget and Economic Planning	5,027,147,000	793,022,000	526,368,323	266,653,677	66%	0.47%	0.36%
Ministry of Special Duties	362,195,000	443,295,000	291,260,641	152,034,359	66%	0.26%	0.20%
Ministry of Women Affairs	653,780,000	423,780,000	400,413,798	23,366,202	94%	0.25%	0.27%
Office of the Head of State Civil Service	3,014,283,000	2,312,744,000	2,264,824,486	47,919,514	98%	1.38%	1.54%
Other Main Orgs	8,043,457,000	3,960,592,900	8,027,115,112	- 4,066,522,212	203%	2.37%	5.45%
Total Expenditure	**160,902,480,000**	**167,459,786,870**	**147,268,158,657**	**20,191,628,213**	**88%**		

Figure 9: Top Twenty Capital Expenditure by Main Organisations

Capital Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Works & Transport	148,969,000,000	156,048,838,130	119,192,053,188	36,856,784,942	76%	26.50%	34.61%
Ministry of Higher Education, Science & Technology	69,279,410,000	83,834,661,000	35,746,350,194	48,088,310,806	43%	14.24%	10.38%
Ministry of Basic Education	43,500,339,000	45,355,939,000	26,546,611,214	18,809,327,786	59%	7.70%	7.71%
Ministry of Agriculture & Natural Resources	66,978,500,000	60,056,500,000	26,346,260,529	33,710,239,471	44%	10.20%	7.65%
Ministry of Health	42,475,410,000	43,613,410,000	30,881,332,932	12,732,077,068	71%	7.41%	8.97%
Ministry of Finance	22,720,000,000	22,720,000,000	13,369,797,594	9,350,202,406	59%	3.86%	3.88%
Ministry of Power and Renewable Energy	38,188,673,000	44,025,413,000	20,320,571,528	23,704,841,472	46%	7.48%	5.90%
Ministry of Environment and Climate Change	16,941,730,000	25,430,291,000	16,913,123,247	8,517,167,753	67%	4.32%	4.91%
Ministry Of Water Resources	11,712,798,000	13,245,198,000	7,614,758,175	5,630,439,825	57%	2.25%	2.21%
Ministry Of Commerce, Industries and Co-operatives	13,409,520,000	11,332,820,000	5,722,101,871	5,610,718,129	50%	1.92%	1.66%
Government House	6,192,250,000	7,984,250,000	5,719,118,877	2,265,131,123	72%	1.36%	1.66%
Office of the Secretary to the State Government	5,559,500,000	7,359,500,000	3,362,071,813	3,997,428,187	46%	1.25%	0.98%
Ministry Of Land , Housing, Urban & Regional Developmen	9,385,000,000	20,631,245,000	12,701,654,327	7,929,590,673	62%	3.50%	3.69%
Ministry for Local Government and Community Developm	5,438,000,000	5,438,000,000	1,242,759,019	4,195,240,981	23%	0.92%	0.36%
State House of Assembly	2,025,000,000	2,025,000,000	494,000,000	1,531,000,000	24%	0.34%	0.14%
Jigawa State Agency for Youth Empowerment and Employ	7,929,040,000	8,629,040,000	6,260,060,355	2,368,979,645	73%	1.47%	1.82%
Ministry of Budget and Economic Planning	2,575,000,000	2,675,000,000	1,052,871,398	1,622,128,602	39%	0.45%	0.31%
Ministry of Special Duties	7,152,600,000	7,368,900,000	2,751,441,130	4,617,458,870	37%	1.25%	0.80%
Ministry of Women Affairs	6,847,500,000	6,728,787,000	3,256,069,656	3,472,717,344	48%	1.14%	0.95%
Office of the Head of State Civil Service	4,177,000,000	4,956,361,000	1,682,729,074	3,273,631,926	34%	0.84%	0.49%
Other Main Orgs	5,941,250,000	9,381,060,000	3,174,937,203	6,206,122,797	34%	1.59%	0.92%
Total Expenditure	**537,397,520,000**	**588,840,213,130**	**344,350,673,322**	**244,489,539,808**	**58%**		

Figure 10 Top Twenty Total Expenditure by Main Organisations

Total Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Works & Transport	149,711,020,000	156,752,358,130	119,828,366,336	36,923,991,794	76%	20.73%	24.37%
Ministry of Higher Education, Science & Technology	101,822,428,000	116,793,261,000	60,403,046,308	56,390,214,692	52%	15.44%	12.29%
Ministry of Basic Education	75,463,188,000	85,877,789,000	66,062,135,247	19,815,653,753	77%	11.35%	13.44%
Ministry of Agriculture & Natural Resources	69,250,542,000	62,002,442,000	28,183,383,003	33,819,058,997	45%	8.20%	5.73%
Ministry of Health	65,966,455,000	69,616,199,000	55,830,012,418	13,786,186,582	80%	9.20%	11.36%
Ministry of Finance	41,385,773,000	42,976,339,000	26,699,992,084	16,276,346,916	62%	5.68%	5.43%
Ministry of Power and Renewable Energy	40,724,915,000	46,531,655,000	21,766,736,537	24,764,918,463	47%	6.15%	4.43%
Ministry of Environment and Climate Change	18,170,682,000	26,502,243,000	17,970,003,051	8,532,239,949	68%	3.50%	3.66%
Ministry Of Water Resources	17,379,894,000	18,830,199,000	11,226,285,815	7,603,913,185	60%	2.49%	2.28%
Ministry Of Commerce, Industries and Co-operatives	13,688,386,000	11,565,787,000	5,930,040,257	5,635,746,743	51%	1.53%	1.21%
Government House	13,475,496,000	18,659,301,970	16,237,198,148	2,422,103,822	87%	2.47%	3.30%
Office of the Secretary to the State Government	12,136,489,000	14,519,161,000	10,348,960,886	4,170,200,114	71%	1.92%	2.11%
Ministry Of Land , Housing, Urban & Regional Developmen	10,038,734,000	21,228,977,000	13,266,886,884	7,962,090,116	62%	2.81%	2.70%
Ministry for Local Government and Community Developm	8,960,212,000	8,960,172,000	2,161,060,862	6,799,111,138	24%	1.18%	0.44%
State House of Assembly	8,212,014,000	7,641,014,000	5,874,870,004	1,766,143,996	77%	1.01%	1.20%
Jigawa State Agency for Youth Empowerment and Employ	8,119,560,000	8,799,560,000	6,401,823,318	2,397,736,682	73%	1.16%	1.30%
Ministry of Budget and Economic Planning	7,602,147,000	3,468,022,000	1,579,239,721	1,888,782,279	46%	0.46%	0.32%
Ministry of Special Duties	7,514,795,000	7,812,195,000	3,042,701,771	4,769,493,229	39%	1.03%	0.62%
Ministry of Women Affairs	7,501,280,000	7,152,567,000	3,656,483,453	3,496,083,547	51%	0.95%	0.74%
Office of the Head of State Civil Service	7,191,283,000	7,269,105,000	3,947,553,560	3,321,551,440	54%	0.96%	0.80%
Other Main Orgs	13,984,707,000	13,341,652,900	11,202,052,315	2,139,600,585	84%	1.76%	2.28%
Total Expenditure	**698,300,000,000**	**756,300,000,000**	**491,618,831,979**	**264,681,168,021**	**65%**		

Section 5 Top Value Capital Projects

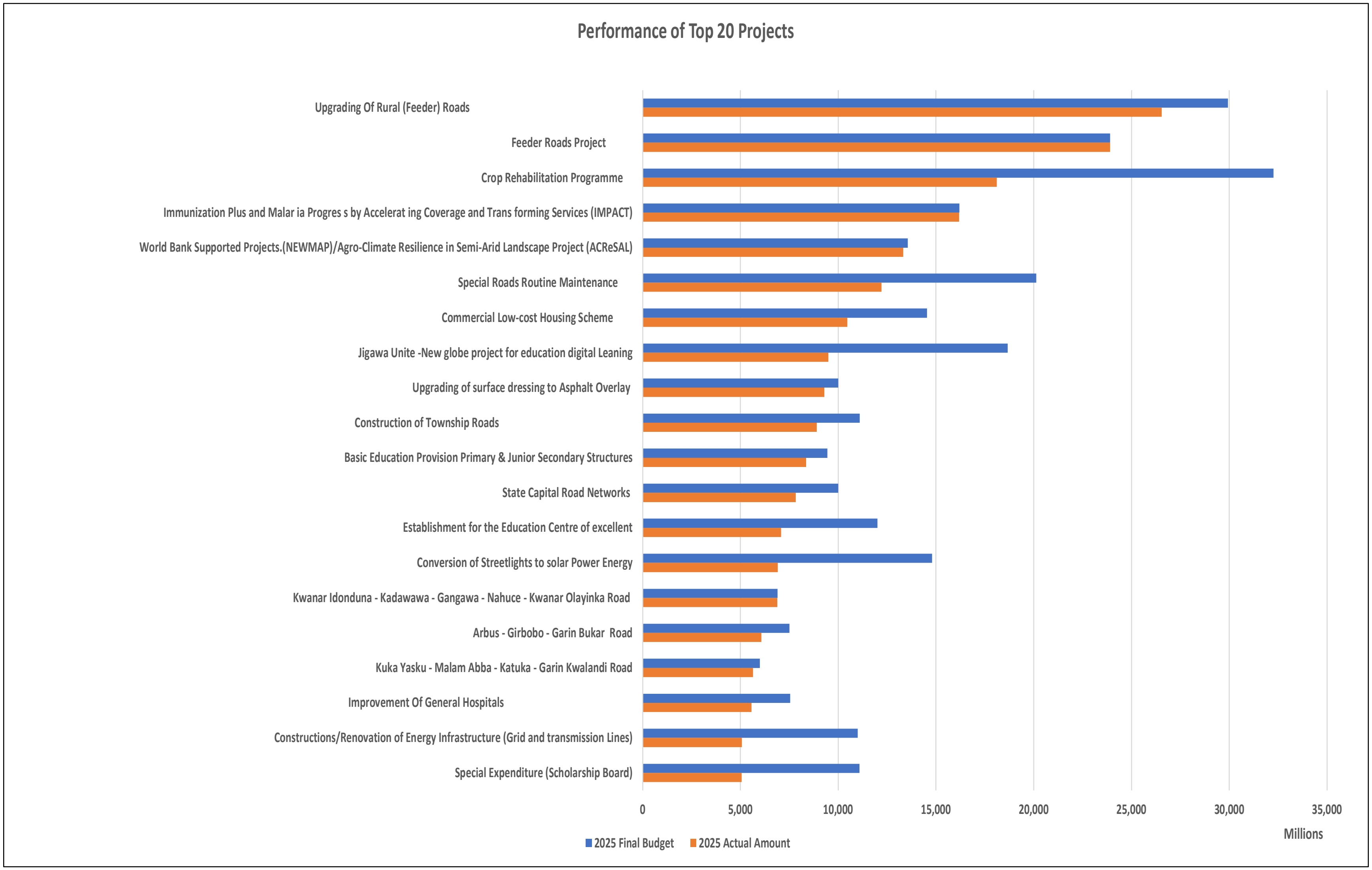
This section outlines information on the largest 15-20 capital projects in the budget, and the actual expenditure from the implementation of the fiscal year budget.

The table shows some top-value projects implemented in the 2025 fiscal year at various stages. All of the 20 projects listed were ongoing, which represents 100%, meaning none of the projects was completed.

Table 13 Largest Projects

What major Investments did we make?							
Top 20 Projects (Size, Government Priority)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Upgrading Of Rural (Feeder) Roads	40,000,000,000	29,933,338,130	26,541,729,996	3,391,608,134	89%	31742800 - State Wide	Ongoing
Feeder Roads Project	13,000,000,000	23,900,000,000	23,898,624,301	1,375,699	100%	31742800 - State Wide	Ongoing
Crop Rehabilitation Programme	26,020,000,000	32,260,000,000	18,109,647,179	14,150,352,821	56%	31742800 - State Wide	Ongoing
Immunization Plus and Malar ia Progres s by Accelerat ing Coverage and Trans forming Services (IMPACT)	13,500,000,000	16,200,000,000	16,187,111,430	12,888,570	100%	31742800 - State Wide	Ongoing
World Bank Supported Projects.(NEWMAP)/Agro-Climate Resilience in Semi-Arid Landscape Project (ACReSAL)	7,700,000,000	13,555,100,000	13,328,769,519	226,330,481	98%	31742800 - State Wide	Ongoing
Special Roads Routine Maintenance	11,100,000,000	20,133,000,000	12,213,367,158	7,919,632,842	61%	31742800 - State Wide	Ongoing
Commercial Low-cost Housing Scheme	52,000,000	14,536,000,000	10,459,607,169	4,076,392,831	72%	31742800 - State Wide	Ongoing
Jigawa Unite -New globe project for education digital Leaning	19,665,000,000	18,675,000,000	9,501,751,765	9,173,248,235	51%	31742800 - State Wide	Ongoing
Upgrading of surface dressing to Asphalt Overlay	12,000,000,000	10,000,000,000	9,286,183,153	713,816,847	93%	31742800 - State Wide	Ongoing
Construction of Township Roads	15,000,000,000	11,100,000,000	8,905,471,930	2,194,528,070	80%	31742800 - State Wide	Ongoing
Basic Education Provision Primary & Junior Secondary Structures	11,741,000,000	9,441,000,000	8,355,962,019	1,085,037,981	89%	31742800 - State Wide	Ongoing
State Capital Road Networks	8,000,000,000	10,000,000,000	7,830,162,409	2,169,837,591	78%	31730700 - Jigawa State - D	Ongoing
Establishment for the Education Centre of excellent	15,000,000,000	12,000,000,000	7,076,127,962	4,923,872,038	59%	31742800 - State Wide	Ongoing
Conversion of Streetlights to solar Power Energy	20,000,000,000	14,800,000,000	6,902,966,055	7,897,033,945	47%	31742800 - State Wide	Ongoing
Kwanar Idonduna - Kadawawa - Gangawa - Nahuce - Kwanar Olayinka Road	6,000,000,000	6,900,000,000	6,880,708,210	19,291,790	100%	31731400 - JAHUN	Ongoing
Arbus - Girbobo - Garin Bukar Road	7,000,000,000	7,500,000,000	6,069,545,815	1,430,454,185	81%	31721600 - KAUGAMA	Ongoing
Kuka Yasku - Malam Abba - Katuka - Garin Kwalandi Road	7,000,000,000	6,000,000,000	5,645,902,216	354,097,784	94%	31712000 - MAIGATARI	Ongoing
Improvement Of General Hospitals	3,799,000,000	7,544,000,000	5,565,865,138	1,978,134,862	74%	31742800 - State Wide	Ongoing
Constructions/Renovation of Energy Infrastructure (Grid and transmission Lines)	8,000,000,000	11,000,000,000	5,074,042,940	5,925,957,060	46%	31742800 - State Wide	Ongoing
Special Expenditure (Scholarship Board)	8,000,000,000	11,095,000,000	5,056,067,938	6,038,932,062	46%	31742800 - State Wide	Ongoing
Others Capital Expenditure	284,820,520,000	302,267,775,000	131,461,059,020	170,806,715,980	43%		
Total Capital Expenditure	**537,397,520,000**	**588,840,213,130**	**344,350,673,322**	**244,489,539,808**	**58%**		

Figure 11 Largest Projects Graph



Section 6 Citizen-Nominated Projects - Implementation Status Report

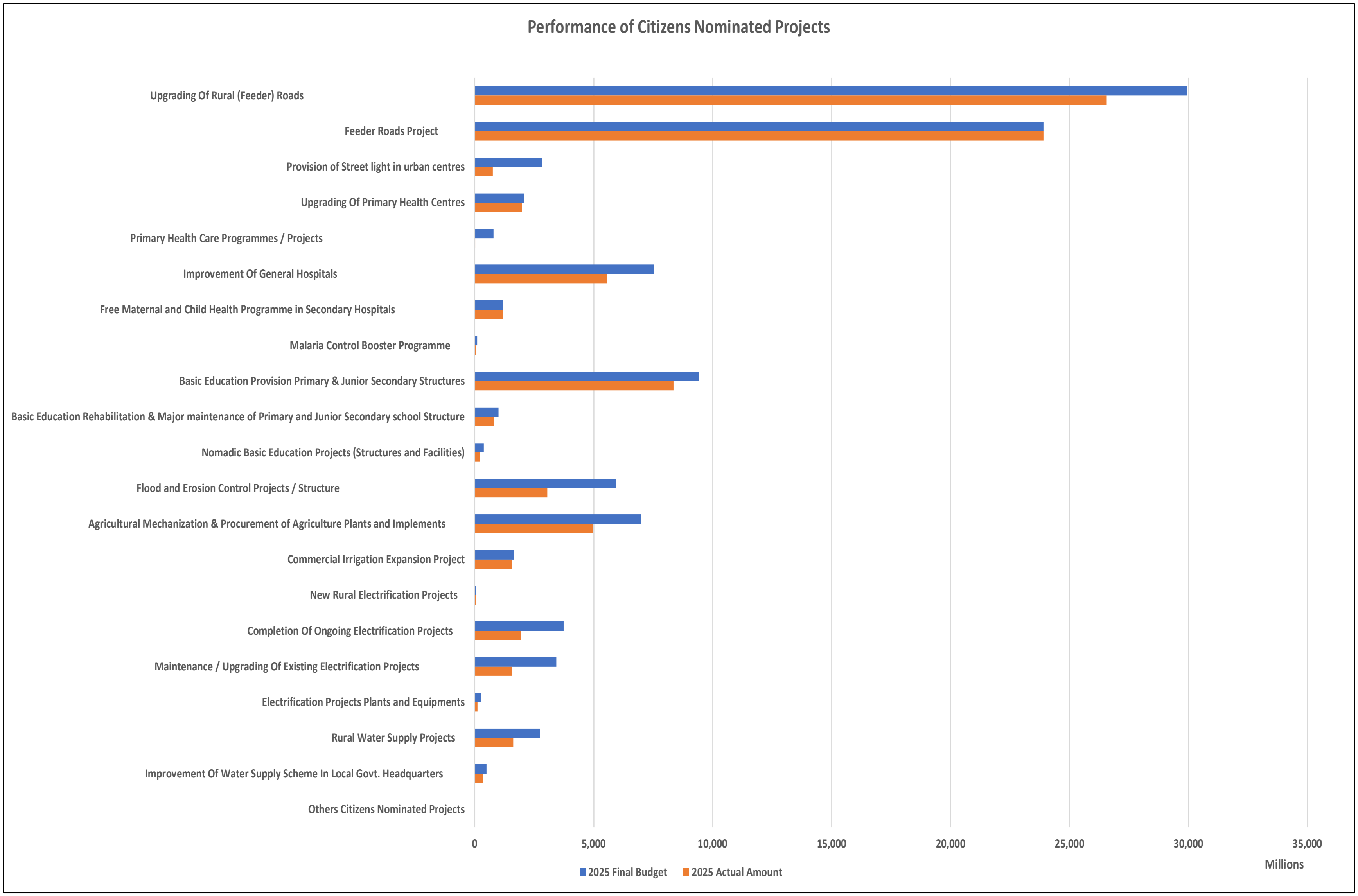
This section outlines the financial information on top Ministries, Departments and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

20 citizens nominated projects were sampled and presented in Table 14 below, including the Upgrading of rural feeder roads, Upgrading of Primary Health Care centers, Upgrading and conversion of motorize boreholes to solar, construction of block of classrooms and tricycles among others. All the 20 sampled, none of the projects are completed equivalent to 100%.

Table 14 Citizens Nominated Projects

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Upgrading Of Rural (Feeder) Roads	40,000,000,000	29,933,338,130	26,541,729,996	**3,391,608,134**	89%	31742800 - State Wide	Ongoing
Feeder Roads Project	13,000,000,000	23,900,000,000	23,898,624,301	**1,375,699**	100%	31742800 - State Wide	Ongoing
Provision of Street light in urban centres	-	2,817,000,000	763,074,955	**2,053,925,045**	27%	31742800 - State Wide	Ongoing
Upgrading Of Primary Health Centres	2,465,000,000	2,062,000,000	1,968,805,636	**93,194,364**	95%	31742800 - State Wide	Ongoing
Primary Health Care Programmes / Projects	788,260,000	788,260,000	12,337,650	**775,922,350**	2%	31742800 - State Wide	Ongoing
Improvement Of General Hospitals	3,799,000,000	7,544,000,000	5,565,865,138	**1,978,134,862**	74%	31742800 - State Wide	Ongoing
Free Maternal and Child Health Programme in Secondary Hospitals	500,000,000	1,200,000,000	1,168,918,701	**31,081,299**	97%	31742800 - State Wide	Ongoing
Malaria Control Booster Programme	102,000,000	102,000,000	58,123,000	**43,877,000**	57%	31742800 - State Wide	Ongoing
Basic Education Provision Primary & Junior Secondary Structures	11,741,000,000	9,441,000,000	8,355,962,019	**1,085,037,981**	89%	31742800 - State Wide	Ongoing
Basic Education Rehabilitation & Major maintenance of Primary and Junior Secondary school Structure	1,000,000,000	1,000,000,000	794,190,708	**205,809,292**	79%	31742800 - State Wide	Ongoing
Nomadic Basic Education Projects (Structures and Facilities)	395,000,000	370,000,000	224,549,391	**145,450,609**	61%	31742800 - State Wide	Ongoing
Flood and Erosion Control Projects / Structure	2,542,430,000	5,945,090,000	3,046,699,961	**2,898,390,039**	51%	31742800 - State Wide	Ongoing
Agricultural Mechanization & Procurement of Agriculture Plants and Implements	13,000,000,000	7,000,000,000	4,965,306,071	**2,034,693,929**	71%	31742800 - State Wide	Ongoing
Commercial Irrigation Expansion Project	5,037,000,000	1,637,000,000	1,569,534,308	**67,465,692**	96%	31742800 - State Wide	Ongoing
New Rural Electrification Projects	61,500,000	62,500,000	36,936,273	**25,563,727**	59%	31742800 - State Wide	Ongoing
Completion Of Ongoing Electrification Projects	3,000,000,000	3,739,000,000	1,946,105,616	**1,792,894,384**	52%	31742800 - State Wide	Ongoing
Maintenance / Upgrading Of Existing Electrification Projects	1,350,000,000	3,429,740,000	1,566,768,330	**1,862,971,670**	46%	31742800 - State Wide	Ongoing
Electrification Projects Plants and Equipments	250,000,000	250,000,000	117,645,777	**132,354,223**	47%	31742800 - State Wide	Ongoing
Rural Water Supply Projects	2,186,200,000	2,736,800,000	1,616,637,173	**1,120,162,827**	59%	31742800 - State Wide	Ongoing
Improvement Of Water Supply Scheme In Local Govt. Headquarters	374,700,000	489,700,000	354,467,270	**135,232,730**	72%	31742800 - State Wide	Ongoing
Others Citizens Nominated Projects	-	-	-	-			
Total Value of Citizens Nominated Projects	**101,592,090,000**	**104,447,428,130**	**84,572,282,271**	**19,875,145,859**	81%		

Figure 12 Citizens Nominated Projects Graph



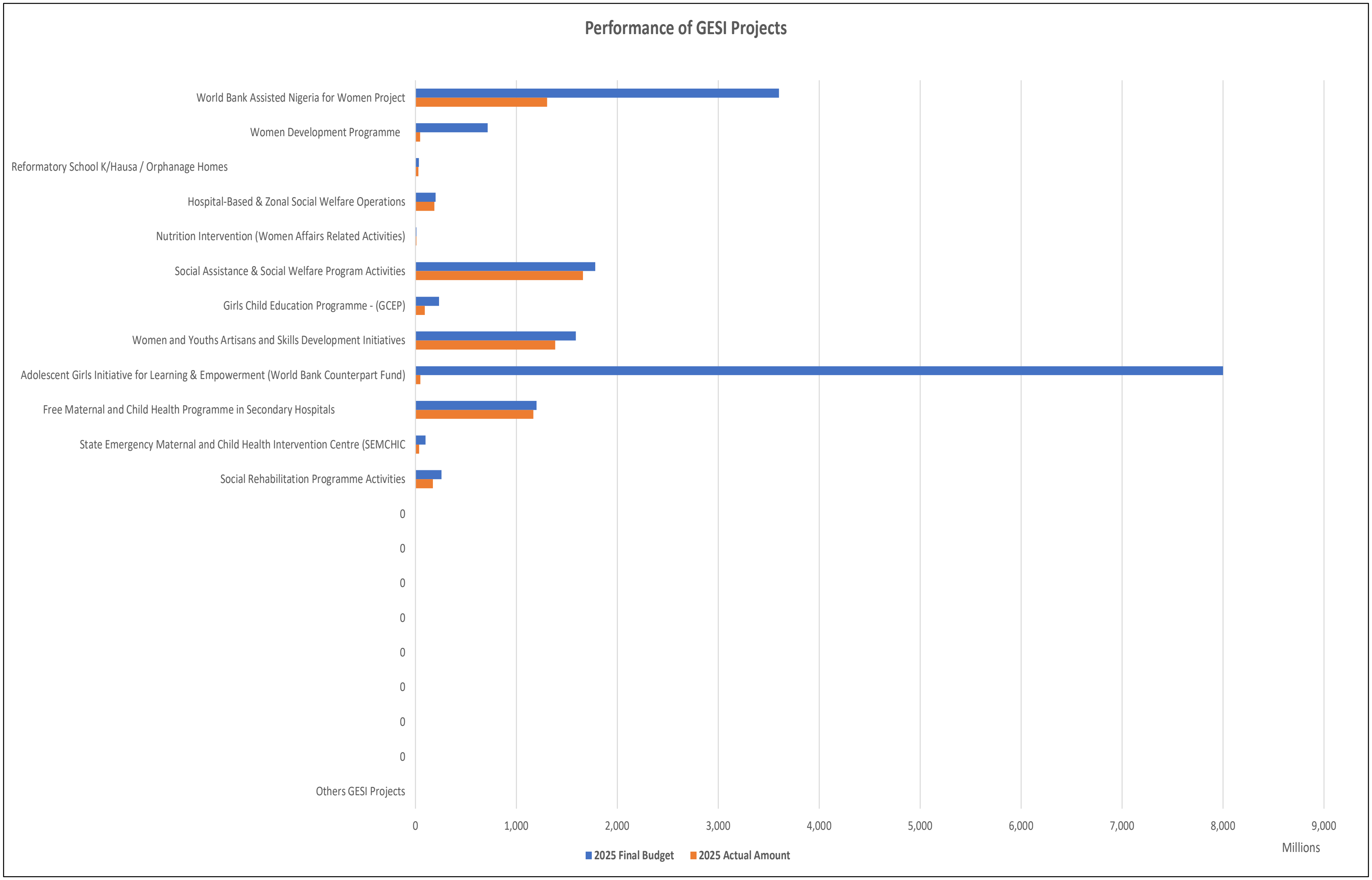
Section 7 Gender, Equity and Social Inclusion (GESI) Projects

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.
Jigawa State government in its 2025 expenditure tried to ensure that projects that promote equity and social inclusion were implemented. Out of the 13 Sampled projects identified as reflecting 'Gender, Equity and Social Inclusion', all were ongoing. The State government initiative of conducting budget town hall meetings, collection of inputs from CSOs and implementation of State Gender policies have made tremendous impact in promoting and institutionalizations of Gender, Equity and Social inclusions.

Table 15 Gender, Equity and Social Inclusion (GESI) Projects

To what extent has our expenditure reflected Gender, Equity and Social Inclusion (GESI) Issues in the State?							
Gender, Equity and Social Inclusion (GESI) Projects (Top 20)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Implementing MDA**	**Status**
World Bank Assisted Nigeria for Women Project	3,600,000,000	3,600,000,000	1,304,535,981	**2,295,464,019**	36%	Ministry of Women Affairs	Ongoing
Women Development Programme	715,000,000	716,287,000	48,066,455	**668,220,545**	7%	Ministry of Women Affairs	Ongoing
Reformatory School K/Hausa / Orphanage Homes	33,000,000	33,000,000	29,315,086	**3,684,914**	89%	Ministry of Women Affairs	Ongoing
Hospital-Based & Zonal Social Welfare Operations	187,000,000	200,000,000	188,110,031	**11,889,969**	94%	Ministry of Women Affairs	Ongoing
Nutrition Intervention (Women Affairs Related Activities)	10,000,000	10,000,000	9,328,000	**672,000**	93%	Ministry of Women Affairs	Ongoing
Social Assistance & Social Welfare Program Activities	1,802,000,000	1,782,000,000	1,660,015,360	**121,984,640**	93%	Ministry of Women Affairs	Ongoing
Girls Child Education Programme - (GCEP)	235,000,000	235,000,000	91,226,250	**143,773,750**	39%	Ministry of Basic Education	Ongoing
Women and Youths Artisans and Skills Development Initiatives	1,590,000,000	1,590,000,000	1,385,000,000	**205,000,000**	87%	Jigawa State Agency for Yo	Ongoing
Adolescent Girls Initiative for Learning & Empowerment (World Bank Counterpart Fund)	8,000,000,000	8,000,000,000	48,982,810	**7,951,017,190**	1%	Ministry of Higher Educatio	Ongoing
Free Maternal and Child Health Programme in Secondary Hospitals	1,200,000,000	1,200,000,000	1,168,918,701	**31,081,299**	97%	Ministry of Health	Ongoing
State Emergency Maternal and Child Health Intervention Centre (SEMCHIC	100,000,000	100,000,000	36,594,000	**63,406,000**	37%	Ministry of Health	Ongoing
Social Rehabilitation Programme Activities	258,000,000	258,000,000	173,786,724	**84,213,276**	67%	Jigawa State Rehabilitation	Ongoing
Total Value of GESI Projects	**17,730,000,000**	**17,724,287,000**	**6,143,879,398**	**11,580,407,602**	**35%**		

Figure 13 Gender, Equity and Social Inclusion (GESI) Projects Graph



Basic Education and Primary Health Care Accountability Report

Section 8 Basic Education and Primary Health Care Component

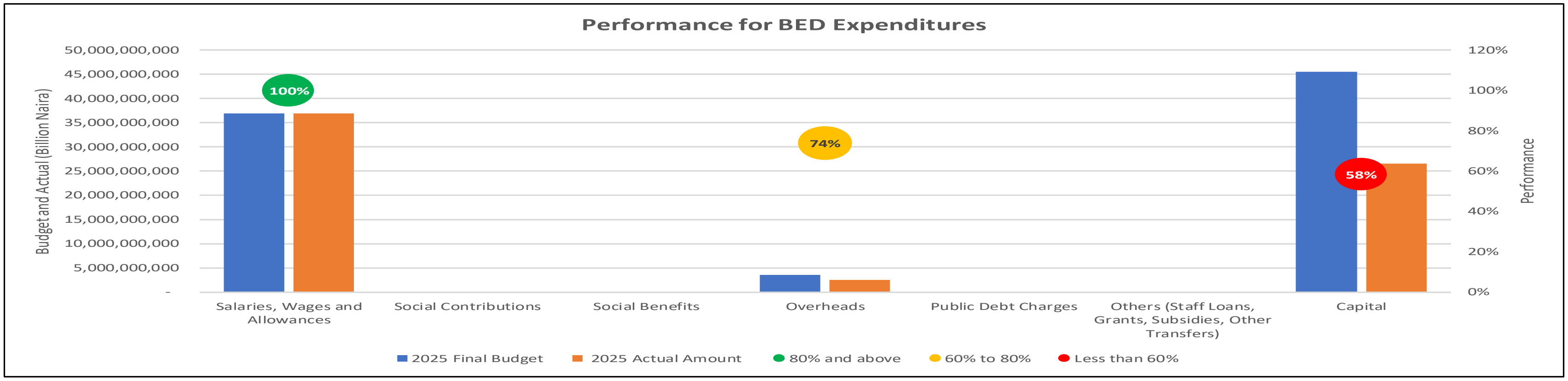
This section highlights the state commitment to funds basic education and primary healthcare intervention in the 2025 State budget. It further gives breakdown on personnel, Other recurrent (Overhead) and Capital Allocation and Expenditure.

Table 16 Performance of BED Expenditures

What did we spend our Resources on in the BED sector?

Expenditure Item	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*
Personnel	**27,024,000,000**	**36,971,650,000**	**36,923,900,625**	- **47,749,375**	100%
Salaries, Wages and Allowances	27,024,000,000	36,971,650,000	36,923,900,625	- 47,749,375	100%
Social Contributions	-	-	-	-	
Social Benefits	-	-	-	-	
Other Recurrent	**1,400,200,000**	**3,513,200,000**	**2,591,623,408**	- **921,576,592**	74%
Overheads	1,400,200,000	3,513,200,000	2,591,623,408	- 921,576,592	74%
Public Debt Charges	-	-	-	-	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	-	-	-	-	
Capital	**39,918,350,000**	**45,474,539,000**	**26,546,611,214**	- **18,927,927,786**	58%
Total Expenditure	**68,342,550,000**	**85,959,389,000**	**66,062,135,247**	- **19,897,253,753**	77%

* Variance and Performance measured against 2025 Final Budget



Which Ministries, Departments and Agencies spent the Money in the BED sector?

Expenditure by MDA (Top 5)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*
Ministry of Basic Education	23,110,000,000	27,718,050,000	14,983,172,396	- 12,734,877,604	**54%**
Nomadic Education Agency	2,165,950,000	2,006,050,000	1,789,917,538	- 216,132,462	**89%**
State Universal Basic Education Board (SUBEB)	17,905,400,000	17,848,900,000	13,241,296,855	- 4,607,603,145	**74%**
Inspectorate Headquarters & Zones	405,000,000	385,000,000	381,231,691	- **3,768,309**	**99%**
Local Education Authority (LEA)	24,537,000,000	34,155,000,000	34,151,017,066	- 3,982,934	**100%**
Others MDAs	219,200,000	3,846,389,000	1,515,499,701	- 2,330,889,299	**39%**
Total Expenditure	**68,342,550,000**	**85,959,389,000**	**66,062,135,247**	- **19,897,253,753**	**77%**

Table 17 Investments Made in the BED Sector

What investments have we made in the BED Sector?

Basic Education (BED) Projects (Top 10)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Implementating MDA	Status
Procurement of Instructional Materials & Laboratory Equipment for Basic Education	18,675,000,000	18,675,000,000	9,501,751,765	**9,173,248,235**	51%	SUBEB	Ongoing
Construction of Schools and Other Institutional Buildings	9,441,000,000	9,441,000,000	3,700,000,000	**5,741,000,000**	39%	Min. of Basic Education	Ongoing
Procurement of ICT Equipment for Basic Education Schools	2,300,000,000	2,300,000,000	2,213,294,361	**86,705,639**	96%	Min. of Basic Education	Ongoing
Basic Education Teacher Capacity Development	2,000,000,000	2,000,000,000	1,256,106,773	**743,893,227**	63%	Min. of Basic Education	Ongoing
Basic Education Sector Planning Research & Statistics	1,186,500,000	1,186,500,000	1,090,754,550	**95,745,450**	92%	Min. of Basic Education	Ongoing
Others Partners Support to Basic Education	1,796,550,000	1,796,550,000	862,051,722	**934,498,278**	48%	Min. of Basic Education	Ongoing
Jigawa Unite -New globe project for education digital Leaning	1,000,000,000	1,000,000,000	794,190,708	**205,809,292**	79%	Min. of Basic Education	Ongoing
Implementation of Education student Care Programme	2,654,000,000	2,654,000,000	465,347,685	**2,188,652,315**	18%	Min. of Basic Education	Ongoing
Basic Education Provision Primary & Junior Secondary Structures	647,500,000	647,500,000	353,268,004	**294,231,996**	55%	SUBEB	Ongoing
Basic Education teacher Quality Improvement Activities	280,950,000	280,950,000	236,095,313	**44,854,688**	84%	SUBEB	Ongoing
Other BED Projects	5,374,439,000	5,374,439,000	1,417,788,314	**3,956,650,686**	26%		
Total Value of BED Projects	**45,355,939,000**	**45,355,939,000**	**21,890,649,195**	**23,465,289,805**	**48%**		

* Variance and Performance measured against 2025 Final Budget

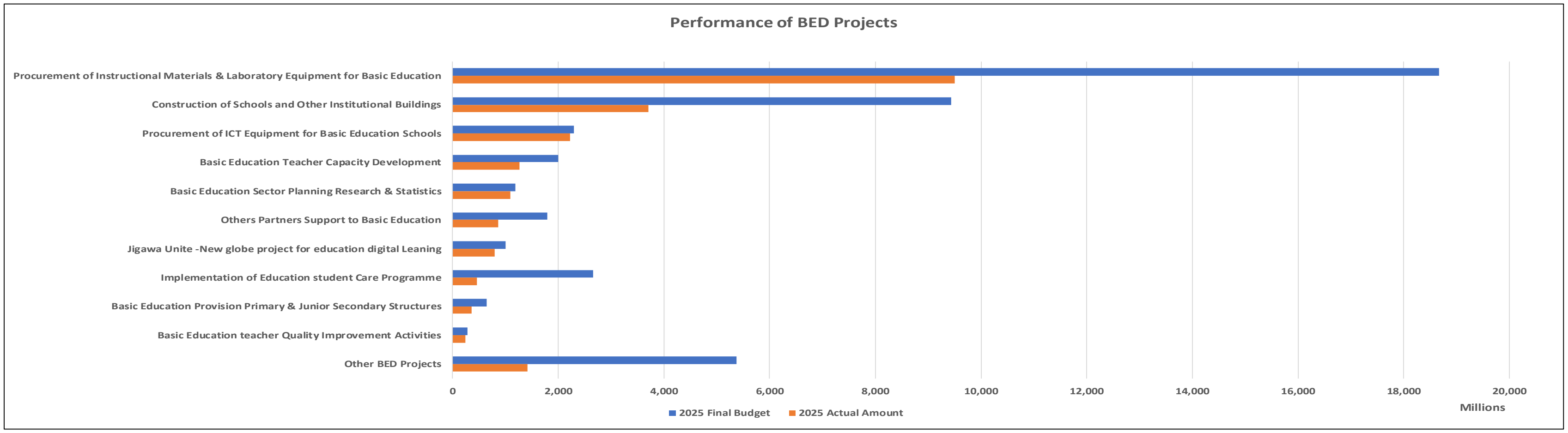
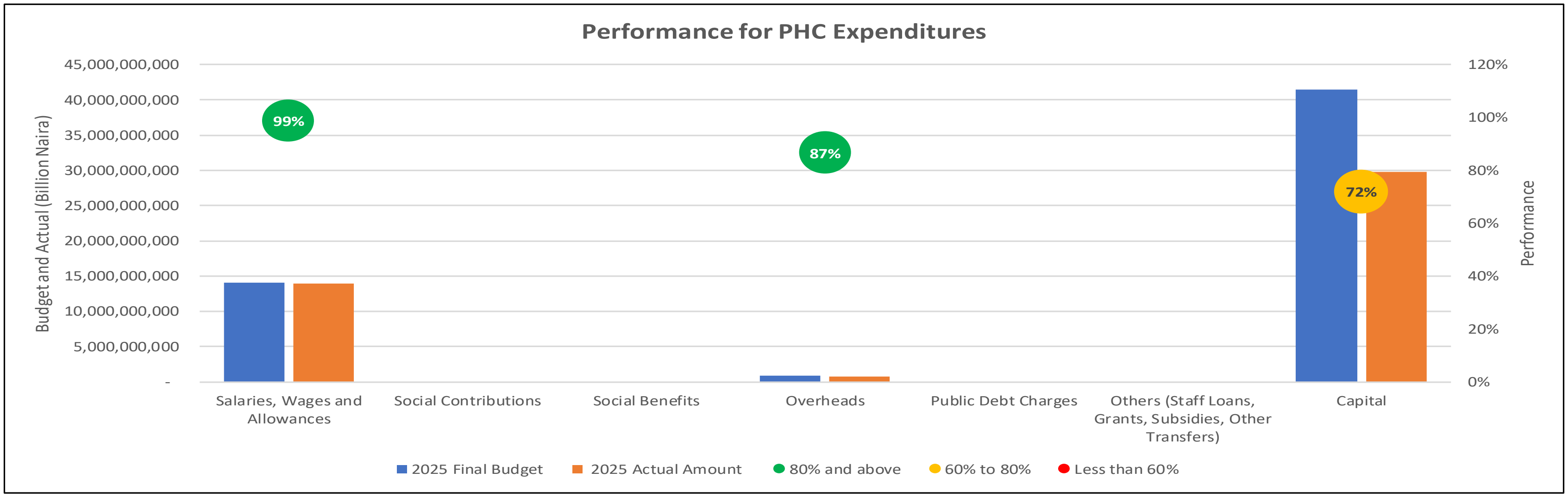


Table 18 Performance of PHC Expenditures

What did we spend our Resources on in the PHC sector?

Expenditure Item	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*
Personnel	**7,423,332,000**	**14,108,960,000**	**13,955,589,919**	**- 153,370,081**	99%
Salaries, Wages and Allowances	7,423,332,000	14,108,960,000	13,955,589,919	- 153,370,081	99%
Social Contributions	-	-	-	-	
Social Benefits	-	-	-	-	
Other Recurrent	**328,960,000**	**884,458,000**	**766,076,994**	**- 118,381,006**	87%
Overheads	328,960,000	884,458,000	766,076,994	- 118,381,006	87%
Public Debt Charges	-	-	-	-	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	-	-	-	-	
Capital	**24,675,760,000**	**41,393,410,000**	**29,787,355,041**	**- 11,606,054,959**	72%
Total Expenditure	**32,428,052,000**	**56,386,828,000**	**44,509,021,953**	**- 11,877,806,047**	79%

* Variance and Performance measured against 2025 Final Budget



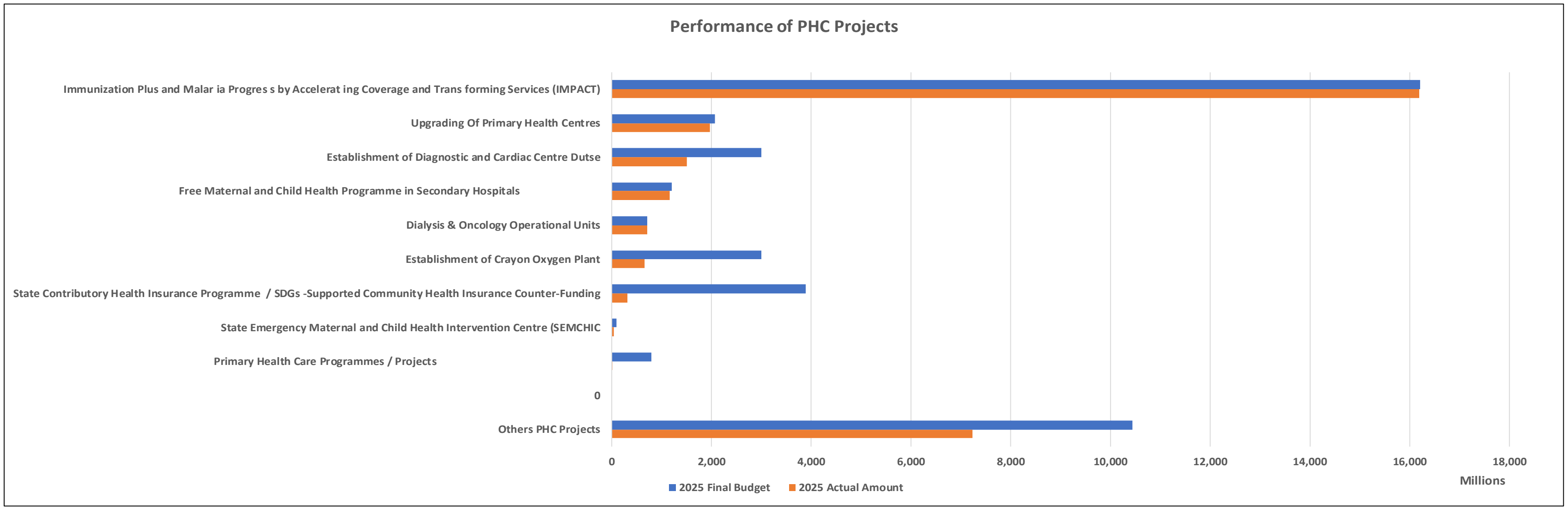
Which Ministries, Departments and Agencies spent the Money in the PHC sector?

Expenditure by MDA (Top 5)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*
Ministry of Health	8,084,500,000	26,424,211,000	15,904,893,507	- 10,519,317,493	**60%**
Gwaram Cottage Hospital	130,000,000	385,787,000	294,201,800	- 91,585,200	**76%**
Kafin Hausa (Bulangu) Cottage Hospital	48,000,000	277,145,000	267,540,057	- 9,604,943	**97%**
Primary Health Care Development Agency	17,605,140,000	19,867,565,000	18,611,022,931	- **1,256,542,069**	**94%**
Primary Health Care Development LGA Management Offic	6,560,412,000	9,432,120,000	9,431,363,657	- 756,343	**100%**
Others MDAs	-	-	-	-	
Total Expenditure	**32,428,052,000**	**56,386,828,000**	**44,509,021,953**	**- 11,877,806,047**	**79%**

Table 19 Investments Made in the PHC Sector

What investments have we made in the PHC Sector?							
Primary Healthcare (PHC) Projects (Top 10)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Implementating MDA**	**Status**
Immunization Plus and Malar ia Progres s by Accelerat ing Coverage and Trans forming Services (IMPACT)	16,200,000,000	16,200,000,000	16,187,111,430	**12,888,570**	100%	PHCDA	Ongoing
Upgrading Of Primary Health Centres	2,062,000,000	2,062,000,000	1,968,805,636	**93,194,364**	95%	PHCDA	Ongoing
Establishment of Diagnostic and Cardiac Centre Dutse	3,000,000,000	3,000,000,000	1,500,398,952	**1,499,601,048**	50%	Min. of Health	Ongoing
Free Maternal and Child Health Programme in Secondary Hospitals	1,200,000,000	1,200,000,000	1,168,918,701	**31,081,299**	97%	Min. of Health	Ongoing
Dialysis & Oncology Operational Units	715,000,000	715,000,000	713,278,701	**1,721,299**	100%	Min. of Health	Ongoing
Establishment of Crayon Oxygen Plant	3,000,000,000	3,000,000,000	660,648,324	**2,339,351,676**	22%	Min. of Health	Ongoing
State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	3,889,500,000	3,889,500,000	312,000,000	**3,577,500,000**	8%	Min. of Health	Ongoing
State Emergency Maternal and Child Health Intervention Centre (SEMCHIC	100,000,000	100,000,000	36,594,000	**63,406,000**	37%	PHCDA	Ongoing
Primary Health Care Programmes / Projects	788,260,000	788,260,000	12,337,650	**775,922,350**	2%	PHCDA	Ongoing
0	-	-	-	**-**		0	0
Others PHC Projects	10,438,650,000	10,438,650,000	7,227,261,648	**3,211,388,352**	69%		
Total Value of PHC Projects	**41,393,410,000**	**41,393,410,000**	**29,787,355,041**	**11,606,054,959**	**72%**		

* Variance and Performance measured against 2025 Final Budget



Section 9 Public Consultations with Citizens presenting the Annual Financial Statements

The Jigawa State Audited Annual Financial Statements were made available on the State Government and Ministry of Budget and Economic Planning Websites, specifically at this link address: www.jigawastate.gov.ng or www.bepd.gov.ng as published

In its continuous effort to strengthen citizens' participation in the budget process, town hall meetings and procurement fora were conducted between September and October 2025. Accordingly, the details of the events were published by various newspapers. Details of citizens' inputs and contributions were made available online on the Ministry of Budget and Economic Planning Website www.jigawasta.bepd.gov.ng