Jigawa State Government

2025

Citizens' Performance Audit Report for

Basic Education and Primary Healthcare Sectors

Published: 31st July, 2026

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About the Citizens' Performance Audit Report for BED and PHC

The Citizens' Performance Audit Report for Basic Education (BED) and Primary Health Care (PHC) presents citizen-friendly analysis of government performance in two priority service delivery sectors. It translates budget, expenditure, project implementation, and performance information into clear tables, charts, and explanations to help citizens assess whether public resources allocated to BED and PHC were used economically, efficiently, and effectively. The report focuses on the 2025 fiscal year. It draws on approved budgets, actual releases and expenditures, sector performance data, and relevant monitoring information to show how government spending translated into education and primary health care outputs and outcomes for citizens.

The main report has been published on the State official website with the link (https://jigawastate.gov.ng/uploads/JIGAWA%20STATE%202025%20PERFORMANCE%20AUDIT%20REPORT%20FOR%20PRI.%20HEALTH%20CARE%20AND%20BASIC%20EDUC.pdf)

Explanation of Key Terms used in this Report:

- ***Approved Budget*** *– This is the amount of money the government planned and approved to spend on Basic Education and Primary Health Care during the fiscal year. It shows what the government intended to do before implementation started.*
- ***Actual Spending*** *– This is the amount of money that was actually spent. Citizens can compare this with the approved budget to see whether government spent less, more, or exactly what was planned.*
- ***Budget Release*** *– This means the amount of approved money that was made available for use. A project or activity may be in the budget, but it can only move forward when funds are released.*
- ***Variance*** *– This is the difference between what was planned and what actually happened. A large difference may show delay, underfunding, overspending, poor planning, or changes in government priorities.*
- ***Performance*** *– This shows how much of the plan was achieved. For example, if ₦100 million was approved and ₦80 million was spent, spending performance is 80%. In this report, performance helps citizens understand whether education and health plans were carried out as expected.*
- ***Economy*** *– This asks whether the government bought goods and services at a reasonable cost without wasting money. For citizens, it means checking whether items such as classroom furniture, textbooks, drugs, medical equipment, or facility repairs were obtained at fair prices.*
- ***Efficiency*** *– This asks whether the government used money, time, staff, and materials well to produce results. For example, a school project or PHC facility renovation is more efficient when it is completed on time, within budget, and without unnecessary delays.*
- ***Effectiveness*** *– This asks whether spending led to the intended benefits for citizens. In Basic Education, this may include improved classrooms, better learning materials, and increased school attendance. In Primary Health Care, it may include improved access to drugs,*

immunisation, antenatal care, skilled birth attendance, and better service delivery at PHC centres.

- ***Output*** *– This is what government directly delivered. Examples include classrooms built or renovated, teachers trained, textbooks supplied, PHC facilities upgraded, health workers trained, vaccines provided, or medical equipment purchased.*
- ***Outcome*** *– This is the change citizens experience because of government spending. Examples include more children learning in safe classrooms, reduced distance to basic health services, improved maternal and child health, and better access to essential medicines.*
- ***Value for Money*** *– This means getting the best possible results from public funds. A programme gives value for money when it is affordable, well managed, completed as planned, and brings real benefits to citizens.*
- ***Citizen Accountability*** *– This means government explains clearly how public money was used and what results were achieved, so citizens, communities, civil society, and the media can ask informed questions and participate in improving public services.*

JIGAWA STATE GOVERNMENT

BASIC EDUCATION

CITIZENS PERFORMANCE AUDIT REPORT

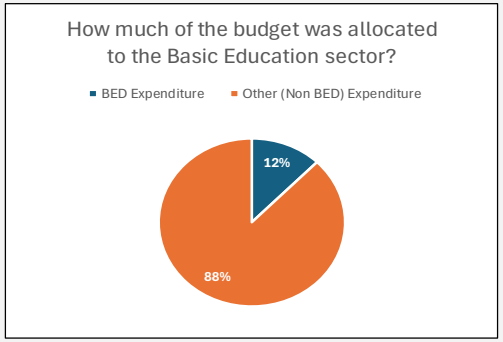
TRANSPARENCY.
ACCOUNTABILITY.
BETTER SERVICE DELIVERY.

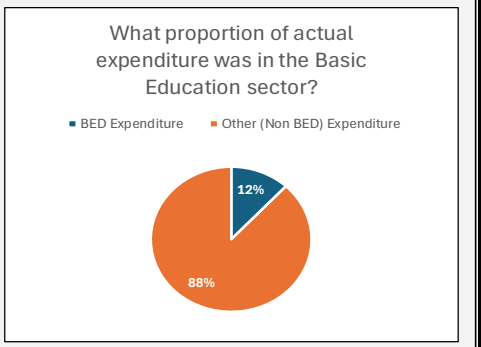
Section 1 BED Value for Money

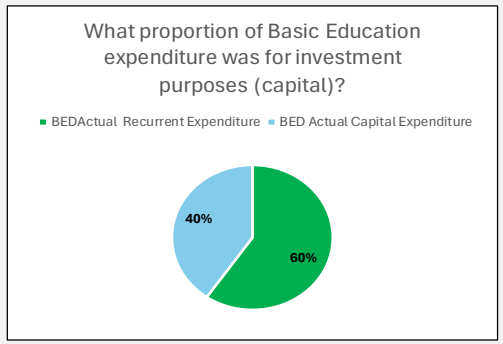
The Jigawa State expenditure on Basic Education (BED) is aimed at improving the quality, access, and safety of learning for children across the State. Through the approved budget and actual spending, government indicated that resources are being directed towards activities such as construction and renovation of classrooms, provision of school furniture, supply of textbooks and learning materials, training and support for teachers, and improvement of basic school facilities. This means that public funds are expected to move beyond figures in the budget and translate into visible improvements in schools. When these education investments are properly planned, appropriately priced, completed on time, and delivered to the schools that need them most, they show government efforts to use public money in a way that benefits learners, teachers, parents, and communities. The BED investments are intended to benefit citizens by creating better learning conditions for children and improving the delivery of basic education services. Citizens are expected to benefit when children learn in safer and less overcrowded classrooms, when pupils and teachers receive the materials they need, when school projects are completed and used, and when trained teachers are better supported to teach effectively. The benefits may also include improved school attendance, stronger learning outcomes, reduced burden on parents, and greater confidence that public education funds are reaching communities.

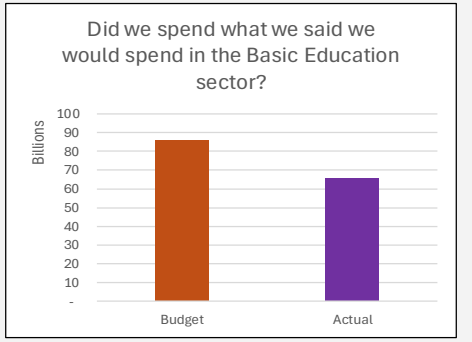
Jigawa 2025 Budget Overview - Total Budgeted and Actual Expenditure and Basic Education (BED) sector Budgeted and Actual Expenditure

Item	Total Expenditure	BED Recurrent Expenditure	BED Capital Expenditure	Total BED Expenditure
Budgted Expenditure	698,300,000,000	40,484,850,000	45,474,539,000	85,959,389,000
Actual Expenditure	550,656,306,972	39,215,524,033	26,546,611,214	65,762,135,247
Performance	79%	97%	58%	77%









This report therefore presents value for money by showing whether government spending on BED is being converted into practical results that citizens can see, use, and question where delivery falls short. For citizens, judging value for money in BED means asking practical questions about what changed after government spending. Did more children have classrooms to learn in? Were textbooks and learning materials actually supplied to pupils and teachers? Were completed projects usable, safe, and located where they were needed? Did spending help reduce overcrowding, improve school attendance, support better teaching, or strengthen learning outcomes? A BED programme is considered successful when the amount spent can be clearly linked to visible improvements in schools and better services for children. And where money was spent, but projects were delayed, abandoned, poorly completed, overpriced, or did not benefit learners, citizens may question whether the expenditure achieved value for money. This report therefore helps citizens follow the money, compare what was planned with what was delivered, and hold government accountable for turning education spending into real improvements in basic education.

BED Economy Analysis

Economy analysis of BED expenditure involves carefully examining how government funds for Basic Education are used to ensure they directly improve children's learning and school conditions. It focuses on essential items such as classrooms, textbooks, trained teachers, safe school buildings, and learning materials. It checks whether the money spent on these needs is necessary, appropriately priced, and capable of producing real improvements in teaching quality and student outcomes. By analysing BED expenditure, communities can clearly see whether resources meant for basic education are being used wisely and transparently, helping citizens hold leaders accountable and ensuring that every naira truly supports better schools and a stronger future for children.

Table 1: BED Economy Analysis - Top Five Recurrent Expenditure Areas

Economy Analysis - Top Five Recurrent Expenditure Areas

How much did we say we would spend?	What did we actually spent?	What did we buy / pay for?	What was the unit cost?
26,917,117,000	36,665,243,490	Payment of salaries, wages and allowances for Teachers and	19,180 No of Staff Average Basic Salary of N729,320,000.18 for 12
101,500,000	86,225,027	Procurement of goods or services in accordance with approved	Quarterly monitoring of 350 institutions @ N61,589.31 per
50,000,000	59,252,301	Procurement of goods or services in accordance with approved	Annual examination materials for 350 schools @ N169,292.29 per
41,600,000	26,031,413	Routine maintenance and repair of government assets and facilities.	General maintenance services for 12 months @ N2,169,284.42 per month
25,100,000	23,580,846	Routine maintenance and repair of government assets and facilities.	25 motor vehicles @ N943,233.83 per vehicle

Economy Analysis Narrative:

From the BED economy analysis table, the top five recurrent expenditure areas show different levels of budget performance. Personnel Cost had the largest approved budget and recorded the closest spending performance, with actual expenditure of about ₦24.55 billion against an approved budget of about ₦26.07 billion, representing approximately 94.17% performance. This suggests that teacher and staff-related obligations were largely funded as planned. Overhead Cost also performed strongly at about 90.99%, with actual expenditure of about ₦8.85 billion against an approved budget of about ₦9.73 billion. In contrast, the Gratuity and Pension allocation recorded lower execution, with actual spending of about ₦5.10 billion against an approved budget of about ₦10.61 billion, representing about 48.09% performance. Social Contributions and Social Benefits also recorded weak spending performance, at about 7.74% and 1.12% respectively, showing that only a small portion of the approved allocations in these areas was spent.

The results show that government spending on BED recurrent services was strongest in areas that directly support the education workforce and routine school operations, but much weaker in social contribution and benefit-related lines. For citizens, this means that while salaries, personnel obligations, and operating costs were largely supported, there is a need to ask why some approved allocations were not fully utilised and whether this affected staff welfare, school support services, or other education-related commitments. Government should therefore continue to strengthen budget realism, timely releases, expenditure tracking, and public reporting so that approved BED funds are used economically, transparently, and in ways that support better learning conditions for children across communities.

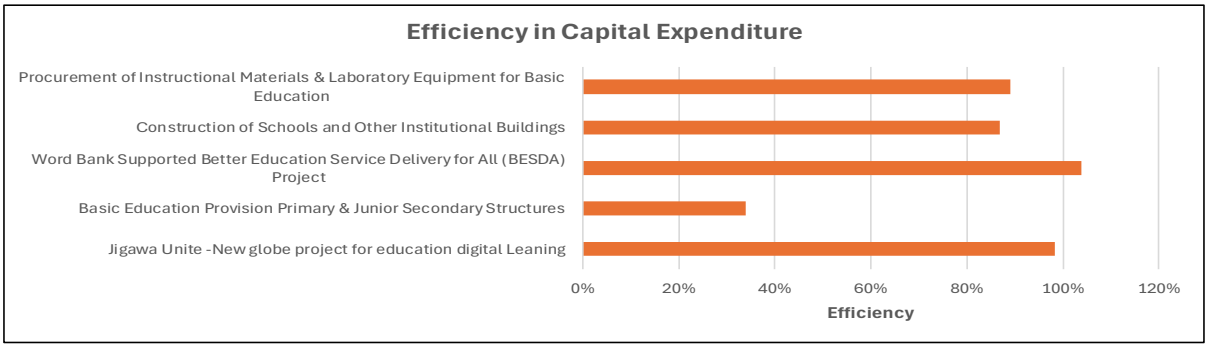
BED Efficiency Analysis

Efficiency analysis of Basic Education expenditure is simply about checking whether the money the government spends on basic schooling is being used in the smartest way to improve children's learning and school conditions. It looks at how resources like teachers, classrooms, textbooks and school feeding translate into real results such as better attendance, stronger reading and numeracy skills, and higher completion rates. By highlighting where funds are well-used and where they are wasted, such as late textbook delivery, poorly deployed teachers, or neglected classrooms, it helps citizens demand transparency, fair allocation of resources, and practical improvements that ensure every naira genuinely strengthens children's future.

Table 2: BED Efficiency Analysis - Top Five Projects

Efficiency Analysis - Top Five Projects

What was the Capital Investment?	How much did we say we would spend?	What did we actually spend	How complete is the project?	How Efficient were we?
Jigawa Unite -New globe project for education digital Leaning	18,675,000,000	9,501,751,765	50%	98%
Basic Education Provision Primary & Junior Secondary Structures	9,441,000,000	8,355,962,019	30%	34%
Word Bank Supported Better Education Service Delivery for All (BESDA) Project	2,300,000,000	2,213,294,361	100%	104%
Construction of Schools and Other Institutional Buildings	2,000,000,000	1,256,106,773	55%	87%
Procurement of Instructional Materials & Laboratory Equipment for Basic Education	1,186,500,000	1,090,754,550	82%	89%



From the table and graph above, the BED efficiency analysis shows how well government converted capital spending into completed education projects and useful services for schools. The results indicate that most of the top five projects performed well, with four projects achieving efficiency levels above 85%. This means that, for these projects, the level of work done was generally close to the amount of public money spent. The World Bank-Supported Better Education Service Delivery for All (BESDA) Project recorded the highest efficiency, followed by the Jigawa Unite–New Globe Digital Learning Project. The Procurement of Instructional Materials and Laboratory Equipment for Basic Education and the Construction of Schools and Other Institutional Buildings also showed satisfactory efficiency, suggesting that these investments were largely delivered in line with the resources used.
This means that many BED projects are producing visible results from the funds invested, such as support for learning delivery, digital learning, instructional materials, laboratory equipment, and school infrastructure. However, the Basic Education Provision for Primary and Junior Secondary Structures project recorded a lower efficiency level than the others, showing that implementation progress was slower when compared with the funds used. Government will therefore continue to strengthen planning, timely fund release, supervision, contractor performance monitoring, and community feedback, so that every naira spent on Basic Education projects leads to completed, usable, and beneficial facilities and services for children, teachers, parents, and communities.

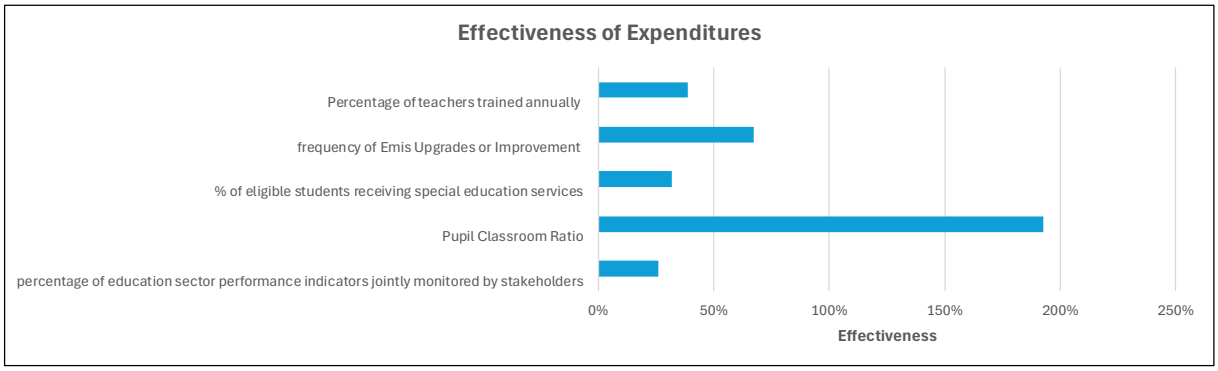
BED Effectiveness Analysis

Effectiveness analysis of Basic Education expenditure explains, in simple citizen-focused terms, whether government spending is truly improving children's learning and school conditions. It looks at the real results produced by investments in teachers, classrooms, textbooks, school feeding and learning materials, showing whether these inputs lead to better reading and numeracy skills, safer classrooms, higher attendance and more pupils completing school. By highlighting where spending works and where it fails, it helps communities to clearly see whether public funds are making a meaningful difference and empowers citizens to demand accountability. Hence, every naira genuinely supports children's growth and future.

Table 3: BED Effectiveness Analysis - Top Five Performance Indicators

Effectivneness Analysis - Top Five Performance Indicators

What were we trying to achieve?	What was our target?	What did we achieve?	How much did we spend?	How effective were we?
percentage of education sector performance indicators jointly monitored by stakeholders	100%	35%	38,189,000,364.82	26%
Pupil Classroom Ratio	1:80	1:75	17,734,203,846.72	193%
% of eligible students receiving special education services	70%	30%	2,711,699,850.53	32%
frequency of Emis Upgrades or Improvement	10	4	1,021,397,196.78	67%
Percentage of teachers trained annually	70%	20%	973,484,601.05	39%



From the table and graph above, the BED effectiveness analysis shows whether government spending on Basic Education produced the intended results for schools, teachers, and learners. The results indicate that expenditure contributed positively to most of the selected performance indicators. The percentage of teachers trained annually recorded the highest effectiveness, showing that government investment helped to strengthen teacher capacity. The percentage of eligible students receiving special education services and the pupil-classroom ratio also performed well, suggesting progress in supporting learners with special needs and improving classroom conditions for pupils.

This means that BED spending is helping in areas that directly affect learning, especially teacher training, support for eligible learners, and classroom availability. However, the table and graph also show lower effectiveness in the frequency of EMIS upgrades or improvements and in the joint monitoring of education sector performance indicators by stakeholders. These weaker results mean that government needs to improve education data systems, regular monitoring, stakeholder participation, and follow-up on school performance information. Government will therefore continue to strengthen implementation and accountability so that every naira spent on Basic Education leads to clearer results, better learning conditions, stronger teaching, and improved outcomes for children across communities.

JIGAWA STATE GOVERNMENT

PRIMARY HEALTH CARE

CITIZENS PERFORMANCE AUDIT REPORT

TRANSPARENCY. ACCOUNTABILITY. BETTER SERVICE DELIVERY.

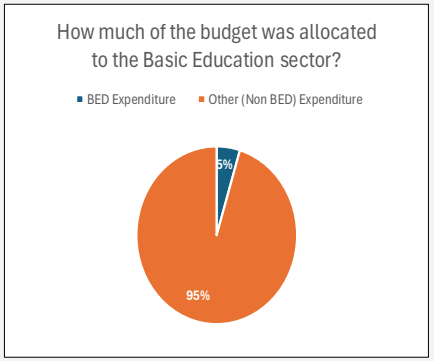
Section 2 PHC Value for Money

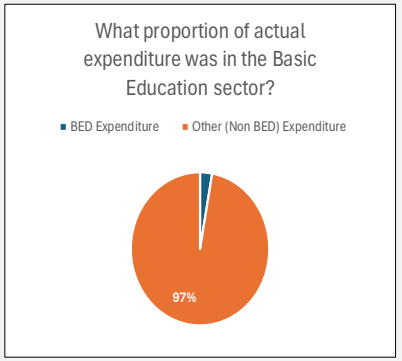
The Jigawa State Government expenditure on Primary Health Care (PHC) is aimed at improving access to basic health services for citizens, especially women, children, older persons, and people living in rural and underserved communities. Through the approved budget and actual spending, government indicated that resources are being directed towards strengthening PHC centres, improving facility infrastructure, providing essential drugs and medical supplies, supporting immunisation and maternal health services, equipping health facilities, and improving the capacity of health workers to deliver quality care. In citizen-friendly terms, this means that PHC spending is expected to move beyond budget figures and become visible in communities through functional health centres, available medicines, better-trained health workers, cleaner and safer facilities, and more reliable services close to where people live.

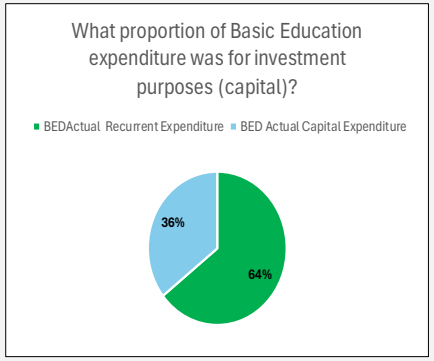
The government further reported that these PHC investments are intended to benefit citizens by making basic health care more available, affordable, and effective at the community level. Citizens are expected to benefit when pregnant women can receive antenatal care closer to home, children can be immunised on time, families can access essential medicines, health workers are present and properly supported, and PHC facilities are able to respond to common health needs before they become serious emergencies. Value for money in PHC is therefore shown when the amount spent by government can be linked to practical improvements that citizens can see and use, such as reduced travel time to health services, improved maternal and child health, better disease prevention, fewer avoidable complications, and increased confidence in public health facilities. Where funds are spent but facilities remain poorly equipped, medicines are unavailable, projects are delayed, or services do not improve, citizens may question whether PHC expenditure has delivered the expected value for money.

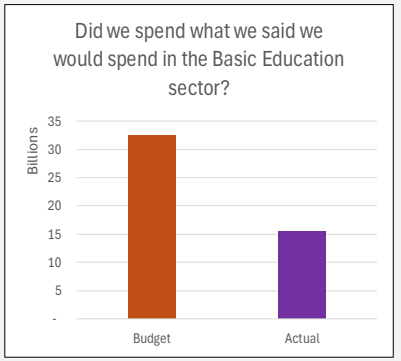
Jigawa 2025 Budget Overview - Total Budgeted and Actual Expenditure and Basic Education (BED) sector Budgeted and Actual Expenditure

Item	Total Expenditure	BED Recurrent Expenditure	BED Capital Expenditure	Total BED Expenditure
Budgted Expenditure	698,300,000,000	7,752,292,000	24,675,760,000	32,428,052,000
Actual Expenditure	550,656,306,972	9,890,740,257	5,484,065,767	15,374,806,025
Performance	79%	128%	22%	47%









PHC Economy Analysis

Economic analysis of Primary Health Care (PHC) expenditure assesses whether government money is being spent wisely on essential health services and whether those investments truly improve people's well-being. It looks at how funds for things like medicines, immunisation, maternal and child health, health workers, and clinic maintenance are used. It shows whether spending leads to reliable services, available drugs, functional facilities, and better health outcomes. By highlighting where money is well-managed and where waste or poor planning weakens services, it helps citizens clearly see how public funds are being used and empowers communities to demand accountability. Hence, every naira genuinely strengthens local health care.

Table 4: PHC Economy Analysis - Top Five Recurrent Expenditure Areas

Economy Analysis - Top Five Recurrent Expenditure Areas

How much did we say we would spend?	What did we actually spent?	What did we buy / pay for?	What was the unit cost?
7,420,672,000	9,561,740,257	Payment of salaries, wages and statutory entitlements of PHC	4,114 No of Staff Average Basic Salary of ₦46,418.95 per month
13,366,000	28,788,600	Repairs and Maintenance of Operational Vehicles	12 months @ N15,000.00 per month
95,000,000	146,577,000	Payment of operational expenses	12 months @ N118,979.52 per month
18,000,000	33,419,454	Payment of Meals for Patients	12 months @ N129,200.00 per month
111,136,000	59,854,623	Procurement of essential medicines and pharmaceutical products.	12 months @ N15,416.67 per month

Economy Analysis Narrative:

From the table above, the economy analysis shows how government compared what was planned in the budget with what was spent on the top five recurrent expenditure areas in Primary Health Care. This is to help citizens see whether public money was used carefully to buy or pay for important health needs such as medicines, medical supplies, facility support, health service operations, and other routine PHC requirements. Where the actual spending is close to the approved budget and the unit costs are reasonable, it suggests that government obtained goods and services at fair prices and avoided unnecessary waste. Where there are large differences between the approved budget and actual spending, citizens can ask questions about delays, price changes, underfunding, overspending, or whether the original budget estimates were realistic.

This analysis is important because PHC recurrent spending affects the daily services people receive at health facilities. When government spends economically, health centres are more likely to have basic supplies, routine services can continue, and money saved from avoiding waste can be used to improve care for women, children, older persons, and rural communities. Government will therefore continue to use this type of analysis to strengthen budgeting, procurement, monitoring, and public accountability, so that every naira spent on Primary Health Care delivers clear value and supports better access to quality health services for the people.

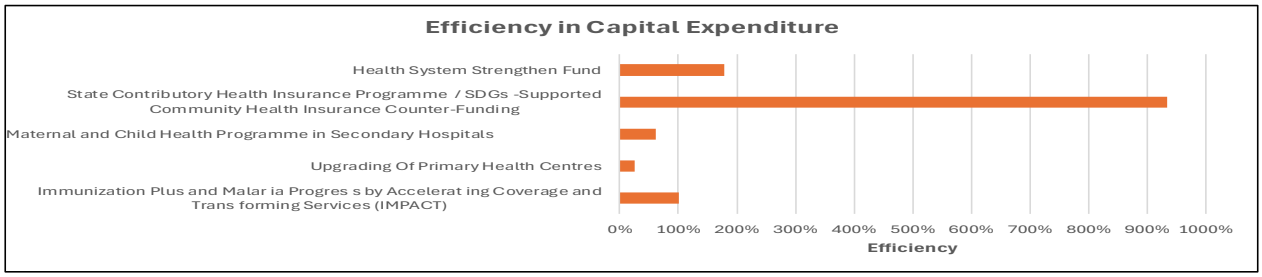
PHC Efficiency Analysis

Efficiency analysis of Primary Health Care (PHC) expenditure shows whether government funds are being used in the most productive way to deliver real improvements in community health. It examines how well resources such as health workers, medicines, equipment and facility operations are organised and used, and whether they translate into reliable drug availability, timely immunisation, shorter waiting times and better maternal and child health outcomes. By revealing where money is used efficiently and where waste, poor planning, and weak management reduce the impact of spending, it helps citizens clearly see how public funds are performing and strengthens their ability to demand accountability. Therefore, every naira genuinely improves local health services.

Table 5: PHC Efficiency Analysis - Top Five Projects

Efficiency Analysis - Top Five Projects

What was the Capital Investment?	How much did we say we would spend?	What did we actually spend	How complete is the project?	How Efficient were we?
Immunization Plus and Malar ia Progres s by Accelerat ing Coverage and Trans forming Services (IMPACT)	16,200,000,000	16,187,111,430	100%	100%
Upgrading Of Primary Health Centres	2,062,000,000	1,968,805,636	25%	26%
Free Maternal and Child Health Programme in Secondary Hospitals	1,200,000,000	1,168,918,701	60%	62%
State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	3,889,500,000	312,000,000	75%	935%
Health System Strengthen Fund	115,000,000	64,375,000	100%	179%



From the table and graph above, the PHC efficiency analysis shows how well government converted capital spending into practical health service results for citizens. The results indicate that performance varied across the top five projects, with some investments producing stronger value than others. The State Contributory Health Insurance Programme / SDGs-Supported Community Health Insurance Counter-Funding recorded the highest efficiency, at about 935%, showing that it delivered far greater results compared with the amount of capital expenditure used. This is due to the additional funding from development partners that is not capture in the table. The Health System Strengthening Fund also performed strongly at about 179%, while the IMPACT project performed around 100%, meaning that its results were broadly in line with the funds spent and the expected level of delivery.

These results mean that some PHC investments are producing strong value, especially those that expand health insurance coverage, strengthen the health system, and support immunisation and malaria services. However, the Maternal and Child Health Programme in Secondary Hospitals and the Upgrading of Primary Health Centres recorded lower efficiency levels, at about 60% and 30% respectively. This shows that the level of results achieved from these projects was lower when compared with the funds used, and they may need closer review to identify delays, implementation gaps, procurement issues, or supervision weaknesses. Government will therefore continue to strengthen planning, timely fund release, monitoring, contractor and service-provider performance, and community feedback, so that every naira spent on PHC projects leads to better facilities, more reliable services, and improved health outcomes for women, children, families, and communities.

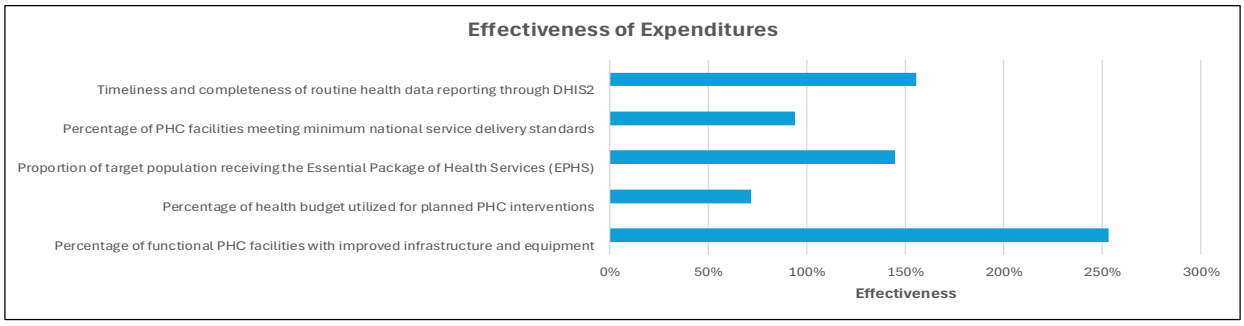
PHC Effectiveness Analysis

Effectiveness analysis of Primary Health Care (PHC) expenditure reveals whether government spending is truly improving people's health and the quality of services they depend on. It focuses on the real results produced by investments in medicines, health workers, immunisation, maternal and child health, equipment and clinic operations, revealing whether these funds lead to better access, reliable services and stronger health outcomes. By clearly highlighting where spending works and where it fails, such as persistent drug stock-outs, long queues or poor service delivery, it helps citizens understand how public money is performing and strengthens their ability to demand accountability. Therefore, every naira genuinely improves community health.

Table 6: PHC Effectiveness Analysis - Top Five Performance Indicators

Effectivneness Analysis - Top Five Performance Indicators

What were we trying to achieve?	What was our target?	What did we achieve?	How much did we spend?	How effective were we?
Percentage of functional PHC facilities with improved infrastructure and equipment	75%	68%	7,483,998,150.23	253%
Percentage of health budget utilized for planned PHC interventions	95%	88%	9,561,740,257.15	72%
Proportion of target population receiving the Essential Package of Health Services (EPHS)	80%	74%	2,293,153,571.09	145%
Percentage of PHC facilities meeting minimum national service delivery standards	85%	78%	360,248,529.35	94%
Timeliness and completeness of routine health data reporting through DHIS2	95%	100%	104,801,511.25	156%



From the table and graph above, the PHC effectiveness analysis shows whether government spending on Primary Health Care produced the intended results for citizens and health facilities. The results indicate that the Essential Package of Health Services (EPHS) recorded the strongest effectiveness, delivering much higher results compared with the other selected indicators. This means that spending on EPHS made the clearest contribution to expanding access to basic health services that citizens depend on, including preventive care, treatment for common illnesses, maternal and child health support, and other essential services provided through the PHC system. Improvement in PHC infrastructure also showed positive results, suggesting that investments in facilities contributed to better service conditions, although at a lower level than EPHS.

This means that PHC spending is producing stronger benefits where it directly supports essential health services. However, the table and graph also show weaker effectiveness in some other areas. Health data reporting, service delivery standards, and budget utilisation recorded comparatively limited outcomes, which means government needs to strengthen data quality, routine supervision, facility performance monitoring, timely budget use, and follow-up on service standards. Government will therefore continue to improve implementation and accountability so that every naira spent on Primary Health Care leads to more reliable services, better-managed facilities, improved access to medicines and care, and stronger health outcomes for women, children, families, and communities.

JIGAWA STATE GOVERNMENT

2025 CITIZENS PERFORMANCE AUDIT (CPA)

FOR

BASIC EDUCATION AND PRIMARY HEALTHCARE

BASIC EDUCATION

PRIMARY HEALTHCARE

Strengthening Accountability for Better Service Delivery and Improved Lives

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