Jigawa State Government

2025

Citizens' Performance Audit Report for

Basic Education and Primary Healthcare Sectors

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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

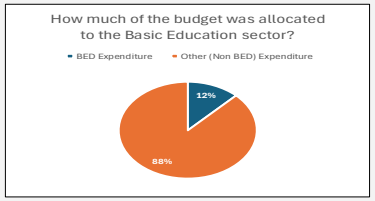
TRANSPARENCY.
ACCOUNTABILITY.
BETTER SERVICE DELIVERY.

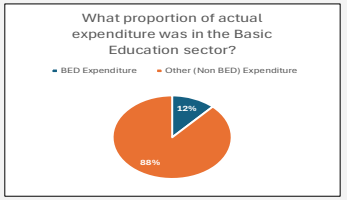
Section 1 BED Value for Money

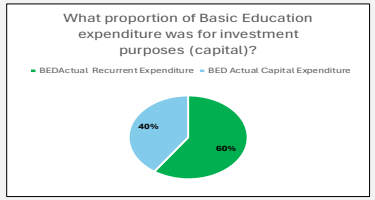
The Jigawa State expenditure on Basic Education (BED) is aimed at improving the quality, access, and safety of learning for children across the State. Through the approved budget and actual spending, government indicated that resources are being directed towards activities such as construction and renovation 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.

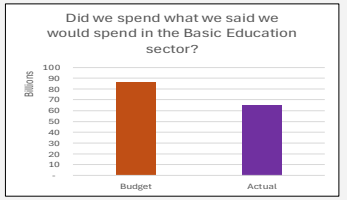
Jigawa 2025 Budget Overview - Total Budgeted and Actual Expenditure and Basic Education (BED) sector Budgeted and Actual Expenditure

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%









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.

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 Narrative:

The economy analysis reviews the top five recurring expenditure areas by comparing the planned budget with the actual amount spent. For each expenditure item, the analysis identifies what was purchased or paid for and records the corresponding unit cost. This comparison helps determine whether spending remained within budget, highlights any variances between planned and actual costs, and provides insight into the cost-effectiveness of recurring purchases. The findings can be used to improve budgeting, identify opportunities for cost savings, and support better financial planning in future reporting periods

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
25,100,000	23,580,846	Routine maintenance and repair of government assets and facilities.	25 motor vehicles @ N943,233.83 per vehicle

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

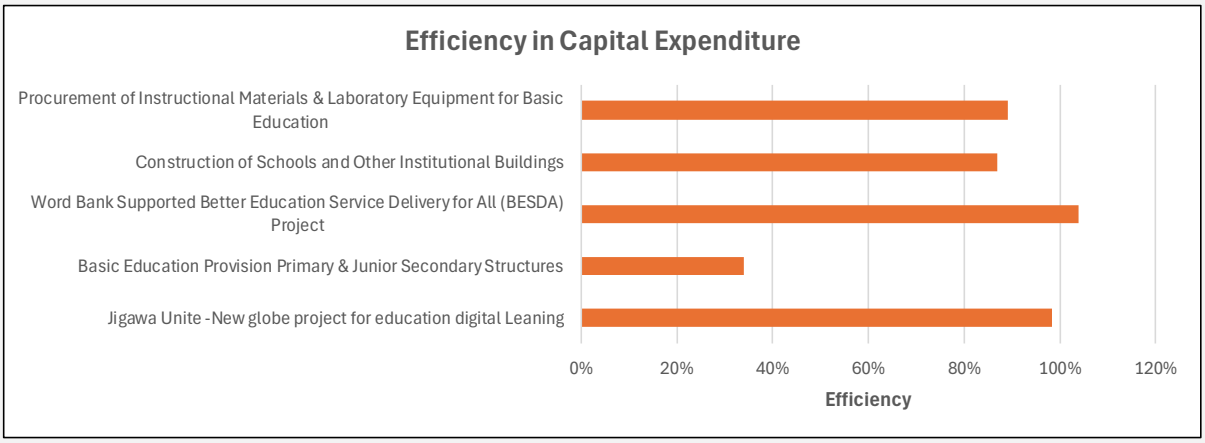
The efficiency analysis shows that the State achieved good value for money in the implementation of most of the top five capital projects. Four of the five projects recorded efficiency levels of over 85%, indicating that the level of project completion was largely consistent with the resources expended.

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, demonstrating strong alignment between expenditure and project delivery. The Procurement of Instructional Materials and Laboratory Equipment for Basic Education and the Construction of Schools and Other Institutional Buildings also achieved satisfactory efficiency levels, reflecting effective utilization of public funds.

However, the Basic Education Provision for Primary and Junior Secondary Structures project recorded a relatively lower efficiency level, suggesting that implementation progress was slower compared to the funds utilized. This highlights the need for strengthened project monitoring and implementation to improve value for money

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	18,675,000,000	9,501,751,765	50%	98%
Basic Education Provision Primary &	9,441,000,000	8,355,962,019	30%	34%
Word Bank Supported Better	2,300,000,000	2,213,294,361	100%	104%
Construction of Schools and Other	2,000,000,000	1,256,106,773	55%	87%
Procurement of Instructional	1,186,500,000	1,090,754,550	82%	89%



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.

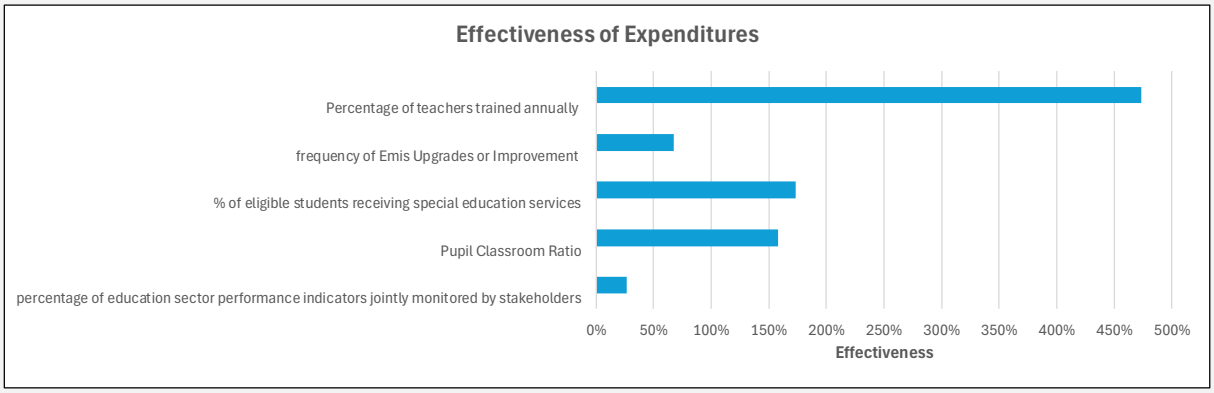
Table 3: BED Effectiveness Analysis - Top Five Performance Indicators

The effectiveness analysis shows that expenditure contributed positively to the achievement of most of the selected education performance indicators. The percentage of teachers trained annually recorded the highest effectiveness, while the percentage of eligible students receiving special education services and the pupil-classroom ratio also showed good performance.

However, the frequency of EMIS upgrades or improvements and the joint monitoring of education sector performance indicators by stakeholders recorded lower effectiveness, indicating the need for improved implementation in these areas.

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	1	0.35	38,189,000,364.82	26%
Pupil Classroom Ratio	0.88	0.75	17,734,203,846.72	158%
% of eligible students receiving special education services	0.7	0.3	2,711,699,850.53	173%
frequency of Emis Upgrades or Improvement	0.1	0.04	1,021,397,196.78	67%
Percentage of teachers trained annually	0.7	0.2	973,484,601.05	473%



JIGAWA STATE GOVERNMENT

PRIMARY HEALTH CARE

CITIZENS PERFORMANCE AUDIT REPORT

TRANSPARENCY. ACCOUNTABILITY. BETTER SERVICE DELIVERY.

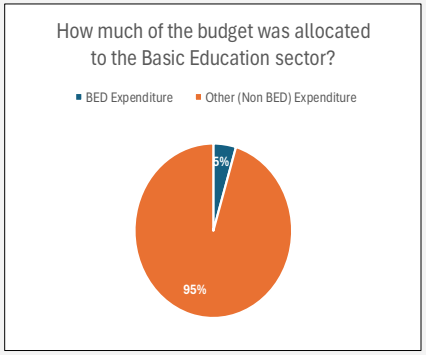
Section 2 PHC Value for Money

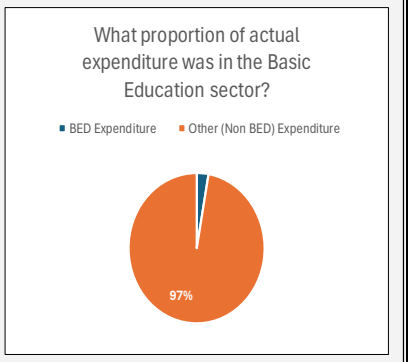
The Jigawa State Government expenditure on Primary Health Care (PHC) is aimed at improving access to basic health services for citizens, especially women, children, older persons, and people living in rural and underserved communities. Through the approved budget and actual spending, government indicated 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.

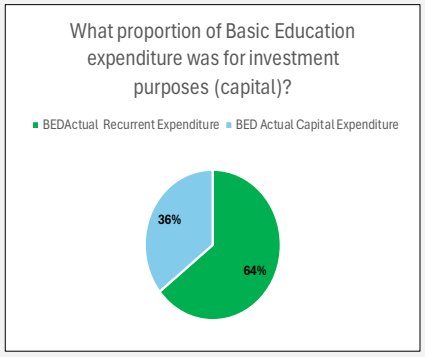
The government further reported that these PHC investments are intended to benefit citizens by making basic health care more available, affordable, and effective at the community level. Citizens are expected to benefit when pregnant women can receive antenatal care closer to home, children can be immunised 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.

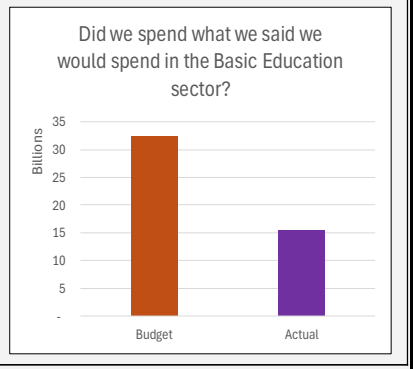
Jigawa 2025 Budget Overview - Total Budgeted and Actual Expenditure and Basic Education (BED) sector Budgeted and Actual Expenditure

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

Economy analysis of Primary Health Care (PHC) expenditure checks whether government money is being spent wisely on essential health services and whether those investments truly improve people's wellbeing. 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 Narrative:

The economy analysis assesses the top five recurrent expenditure areas by comparing the planned budget against the actual expenditure incurred. It also identifies the goods or services purchased and the corresponding unit costs to determine whether resources were obtained at competitive and reasonable prices. This analysis helps assess value for money, identify any significant variances between budgeted and actual costs, and highlight opportunities for improving cost efficiency and strengthening future budgeting and procurement practices.

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
3,400,000	152,100	Routine maintenance of PHC facilities, equipment and vehicles.	Annual procurement based on prevailing 2025 market rates.
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
5,200,000	456,520	Procurement of goods and services supporting primary healthcare service	Annual procurement based on prevailing 2025 market rates.
3,000,000	3,634,000	Procurement of fuel and lubricants for PHC operations.	25 motor vehicles @ N943,233.83 per vehicle

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

The State Contributory Health Insurance Programme / SDGs-Supported Community Health Insurance Counter-Funding recorded by far the highest efficiency, at approximately 940%, indicating that it achieved significantly greater results relative to its capital expenditure than the other projects.

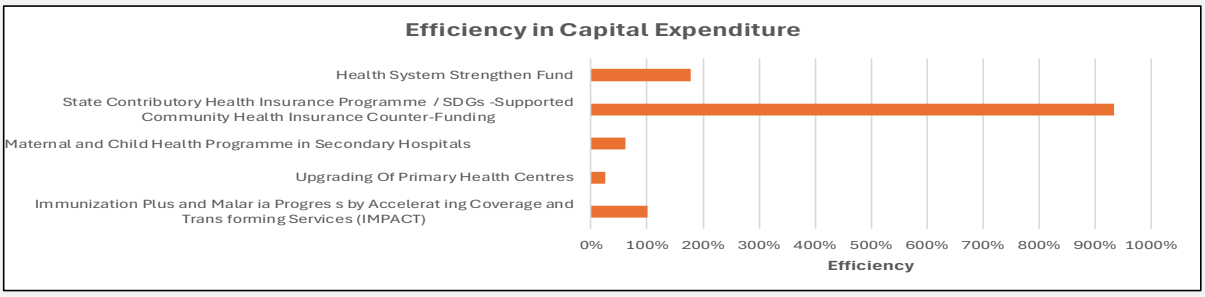
The Health System Strengthening Fund demonstrated good efficiency at around 180%, suggesting strong value for the resources invested.

The Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT) project also performed well, with an efficiency level of approximately 100%, indicating that it met expected performance relative to expenditure.

In contrast, the Maternal and Child Health Programme in Secondary Hospitals and the Upgrading of Primary Health Centres recorded much lower efficiency levels, at approximately 60% and 30%, respectively. These projects generated comparatively lower returns on the capital invested and may require further review to identify implementation challenges and opportunities for improving efficiency.

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	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	1,200,000,000	1,168,918,701	60%	62%
State Contributory Health Insurance	3,889,500,000	312,000,000	75%	935%
Health System Strengthen Fund	115,000,000	64,375,000	100%	179%



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

The effectiveness analysis shows that the Essential Package of Health Services (EPHS) was the most effective intervention, delivering substantially higher results relative to expenditure than all other indicators. The remaining performance indicators recorded low to moderate effectiveness, with improvements in PHC infrastructure showing some positive results, while health data reporting, service delivery standards, and budget utilization achieved comparatively limited outcomes. Overall, the analysis indicates that the greatest impact was realized through investments in expanding access to essential health services.

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	1%
Proportion of target population receiving the Essential Package of Health Services (EPHS)	80%	74	2,293,153,571.09	14466%
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	0.95	91	104,801,511.25	2%