

JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT FOR MINISTRY OF HEALTH AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
052102400100 - Personnel Cost Ministry of Health			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	3,903,510,000.00	3,916,295,133.57
2101	SALARY	1,756,471,000.00	1,920,373,421.30
210101	Salaries and Wages	1,756,471,000.00	1,920,373,421.30
21010101	Salary	1,756,471,000.00	1,920,373,421.30
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,147,039,000.00	1,995,921,712.27
21020103	Transport Allowance	429,421,000.00	307,212,227.41
21020104	Rent Supplement	296,406,000.00	191,673,336.93
21020105	Meal Subsidy	375,000.00	1,429,589.66
21020106	Utility Allowance	275,000.00	1,516,698.67
21020109	Leave Transport Grant	420,000.00	11,713,345.36
21020113	Hazard / Hardship Allowance	51,267,000.00	44,811,078.55
21020114	Board Members Allowance	3,240,000.00	-
21020115	Journal Allowance	2,528,000.00	171,059.28
21020119	Call Duty Allowance	154,659,000.00	113,940,891.20
21020120	Shift Duty Allowance	39,876,000.00	37,828,078.00
21020129	Contract Addition Allowance	570,000.00	2,608,470.10
21020130	Locum / Visiting Lecturers Allowance	102,822,000.00	38,950,000.00
21020136	Responsibility Allowance	66,000.00	196,395.80
21020137	Medical Allowance	1,039,000.00	4,332,769.46
21020146	Arrears of Allowances	1,567,000.00	1,782,444.15
21020149	Consolidated Allowance	939,903,000.00	1,111,492,267.73
21020153	Non Clinical Allowance	2,625,000.00	-
21020154	Project Allowance for Medical Students	8,461,000.00	8,138,653.69
21020155	Specialist Allowance (Medical Consultant)	1,735,000.00	1,548,535.00
21020161	Non Clinical Duty Allowance	3,938,000.00	4,754,796.28
21020164	Consequential Increase Allowance	105,846,000.00	111,821,075.00
JIGAWA STATE GOVERNMENT OF NIGERIA			
DETAILS OF PRIMARY HEALTH CARE DEVELOPMENT AGENCY AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
052102400100 - Personnel Cost Primary Health Care Development Agency			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	862,920,000.00	130,376,600.08
2101	SALARY	312,577,000.00	28,793,608.03
210101	Salaries and Wages	312,577,000.00	28,793,608.03
21010101	Salary	312,577,000.00	28,793,608.03
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	550,343,000.00	101,582,992.05
21020103	Transport Allowance	11,252,000.00	11,239,274.45
21020104	Rent Supplement	7,975,000.00	7,966,651.36
21020105	Meal Subsidy	360,000.00	60,030.48
21020106	Utility Allowance	411,000.00	68,436.16
21020109	Leave Transport Grant	387,000.00	66,976.82
21020114	Board Members Allowance	2,520,000.00	-
21020119	Call Duty Allowance	2,612,000.00	1,611,360.00
21020137	Medical Allowance	311,000,000.00	15,469,020.80
21020149	Consolidated Allowance	22,498,000.00	22,494,356.88
21020153	Non Clinical Allowance	164,248,000.00	38,771,434.10
21020155	Specialist Allowance (Medical Consultant)	3,488,000.00	993,130.00
21020164	Consequential Increase Allowance	23,592,000.00	2,842,321.00
JIGAWA STATE GOVERNMENT NIGERUAI			
DETAILS OF PRIMARY HEALTH CARE DEVELOPMENT LGA MANAGEMENT OFFICE AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
052102400200- personnel Cost Primary Health Care Development LGA Management Office			
Code	Economic	2025 Final Budget	2025 Expenditure
21	Personnel Cost	6,560,412,000.00	9,431,363,657.07
2101	SALARY	3,936,412,000.00	5,964,035,504.50
210101	Salaries and Wages	3,936,412,000.00	5,964,035,504.50
21010101	Salary	3,936,412,000.00	5,153,465,061.10
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,624,000,000.00	3,467,328,152.57
210201	ALLOWANCES	2,624,000,000.00	3,467,328,152.57
21020103	Transport Allowance	230,000.00	-
21020104	Rent Supplement	218,000.00	1,320,905.60
21020109	Leave Transport Grant	200,000.00	375,358.22
21020113	Hazard / Hardship Allowance	186,993,000.00	316,897,216.00
21020119	Call Duty Allowance	7,721,000.00	111,301.44
21020120	Shift Duty Allowance	144,538,000.00	164,438,354.90
21020129	Contract Addition Allowance	140,000.00	-
21020135	Midwifery Service Scheme Allowance	255,438,000.00	290,468,603.22
21020137	Medical Allowance	84,295,000.00	1,348,481.08
21020149	Consolidated Allowance	1,937,225,000.00	2,677,645,161.30
21020153	Non Clinical Allowance	2,350,000.00	10,357,218.75
21020164	Consequential Increase Allowance	4,652,000.00	4,365,552.05

JIGAWA STATE GOVERNMENT OF NIGERIA			
DETAILS OF KAFIN HAUSA (BULANGU) AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
05210120010 - Personnel Cost Kafin Huasa (BulangU) Cottage Hospital			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	229,145,000.00	222,153,132.94
2101	SALARY	97,361,000.00	92,320,077.70
210101	Salaries and Wages	97,361,000.00	89,439,082.92
21010101	Salary	97,361,000.00	89,439,082.92
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	131,784,000.00	129,833,055.24
21020103	Transport Allowance	16,511,000.00	16,433,534.04
21020104	Rent Supplement	23,973,000.00	23,828,627.88
21020105	Meal Subsidy	757,000.00	-
21020106	Utility Allowance	490,000.00	-
21020109	Leave Transport Grant	425,000.00	-
21020113	Hazard / Hardship Allowance	7,980,000.00	7,980,000.00
21020119	Call Duty Allowance	4,566,000.00	4,565,733.21
21020120	Shift Duty Allowance	4,800,000.00	4,745,009.91
21020149	Consolidated Allowance	66,215,000.00	66,214,042.20
21020164	Consequential Increase Allowance	6,067,000.00	6,066,108.00

JIGAWA STATE GOVERNMENT OF NIGERIA			
DETAILS OF GWARAM COTTAGE HOSPITAL AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
05210080010 - Personnel Cost Gwaram Cottage Hospital			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	214,010,000.00	255,401,395.09
2101	SALARY	85,298,000.00	127,841,599.83
210101	Salaries and Wages	109,075,000.00	109,008,628.17
21010101	Salary	109,075,000.00	109,008,628.17
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	128,712,000.00	127,559,795.26
210201	ALLOWANCES	128,712,000.00	127,559,795.26
21020103	Transport Allowance	22,101,000.00	22,100,963.56
21020104	Rent Supplement	15,371,000.00	15,370,561.82
21020105	Meal Subsidy	60,000.00	60,030.48
21020106	Utility Allowance	68,000.00	68,435.16
21020109	Leave Transport Grant	88,000.00	82,579.08
21020113	Hazard / Hardship Allowance	4,420,000.00	4,376,606.40
21020119	Call Duty Allowance	2,914,000.00	2,901,120.00
21020120	Shift Duty Allowance	6,209,000.00	6,123,776.80
21020137	Medical Allowance	178,000.00	178,041.60
21020149	Consolidated Allowance	70,122,000.00	69,121,116.36
21020164	Consequential Increase Allowance	7,181,000.00	7,176,564.00

JIGAWA STATE GOVERNMENT OF NIGERIA			
DETAILS OF MINISTRY OF BASIC EDUCATION AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
051700100100 - Personnel Cost Ministry of Basic Education			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	1,270,000,000.00	61,385,683.91
2101	SALARY	1,076,557,000.00	26,363,136.98
210101	Salaries and Wages	76,557,000.00	26,224,449.03
21010101	Salary	76,557,000.00	26,224,449.03
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	193,443,000.00	35,022,546.93
210201	ALLOWANCES	193,443,000.00	35,022,546.93
21020103	Transport Allowance	30,847,000.00	6,005,534.62
21020104	Rent Supplement	15,311,000.00	4,411,467.36
21020105	Meal Subsidy	13,677,000.00	2,530,793.74
21020106	Utility Allowance	9,538,000.00	2,889,243.09
21020109	Leave Transport Grant	7,656,000.00	2,205,733.80
21020137	Medical Allowance	17,180,000.00	7,492,584.00
21020160	J-Power Teachers Allowance	99,234,000.00	9,487,190.32

JIGAWA STATE GOVERNMENT OF NIGERIA DETAILS OF AGENCY FOR MASS EDUCATION AS AT 31ST DECEMBER 2025 STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
Personnel Cost Agency for Mass Education			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	117,650,000.00	128,516,629.81
2101	SALARY	56,820,000.00	70,488,484.09
210101	Salaries and Wages	56,819,000.00	56,583,545.53
21010101	Salary	56,802,000.00	56,583,545.53
21010102	Overtime Payments	17,000.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	60,830,000.00	58,028,145.72
210201	ALLOWANCES	60,830,000.00	58,028,145.72
21020103	Transport Allowance	13,330,000.00	13,327,625.16
21020104	Rent Supplement	12,210,000.00	12,209,525.16
21020105	Meal Subsidy	5,623,000.00	5,621,370.06
21020106	Utility Allowance	6,443,000.00	6,442,718.76
21020107	Entertainment	1,909,000.00	53,557.14
21020117	Domestic Staff Allowance	3,360,000.00	3,359,999.04
21020124	Newspaper Allowance	99,000.00	-
21020136	Responsibility Allowance	1,120,000.00	277,440.00
21020137	Medical Allowance	16,736,000.00	16,735,910.40

JIGAWA STATE GOVERNMENT OF NIGERIA DETAILS OF JIGAWA STATE AGENCY FOR NOMADIC EDUCATION AS AT 31ST DECEMBER 2025 STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
Personnel Cost Jigawa State Agency for Nomadic Education			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	1,478,000,000.00	1,086,089,940.51
2101	SALARY	475,514,000.00	229,879,601.95
210101	Salaries and Wages	475,514,000.00	454,302,495.78
21010101	Salary	468,961,000.00	448,287,313.62
21010102	Overtime Payments	6,553,000.00	6,015,182.16
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,002,486,000.00	856,210,338.56
210201	ALLOWANCES	1,002,486,000.00	856,210,338.56
21020103	Transport Allowance	114,819,000.00	92,480,609.32
21020104	Rent Supplement	101,452,000.00	89,647,449.45
21020105	Meal Subsidy	50,638,000.00	38,931,068.98
21020106	Utility Allowance	44,583,000.00	44,548,233.23
21020107	Entertainment	294,000.00	15,400.00
21020109	Leave Transport Grant	50,726,000.00	44,823,727.97
21020112	Inducement Allowance	117,858,000.00	117,854,276.92
21020113	Hazard / Hardship Allowance	2,439,000.00	56,590.00
21020114	Board Members Allowance	1,980,000.00	-
21020117	Domestic Staff Allowance	8,400,000.00	769,999.78
21020137	Medical Allowance	144,574,000.00	115,222,588.68
21020156	Professional Teaching Allowance	85,027,000.00	85,000,394.23
21020160	J-Power Teachers Allowance	218,656,000.00	182,860,000.00
21020178	Casual Workers/Ad-hoc Staff Allowances	61,040,000.00	44,000,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF STATE UNIVERSAL BASIC EDUCATION AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

051700500100 - Personnel Cost State Universal Basic Education Board (SUBEB)

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	624,000,000.00	787,187,667.87
2101	SALARY	251,556,000.00	416,201,600.59
210101	Salaries and Wages	251,556,000.00	251,552,747.90
21010101	Salary	251,553,000.00	251,552,747.90
21010104	Salary Arrears	3,000.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	372,444,000.00	370,986,067.28
210201	ALLOWANCES	372,444,000.00	370,986,067.28
21020103	Transport Allowance	45,602,000.00	45,601,624.93
21020104	Rent Supplement	51,009,000.00	51,008,906.66
21020105	Meal Subsidy	17,457,000.00	17,456,635.66
21020106	Utility Allowance	22,748,000.00	22,747,261.07
21020107	Entertainment	2,787,000.00	2,214,749.00
21020109	Leave Transport Grant	26,762,000.00	26,195,730.76
21020112	Inducement Allowance	109,791,000.00	109,790,578.91
21020113	Hazard / Hardship Allowance	1,737,000.00	1,736,144.89
21020117	Domestic Staff Allowance	59,181,000.00	59,179,620.66
21020118	Personal Assistant Allowance	818,000.00	817,333.00
21020122	Motor Vehicle Maintenance Allowance	2,358,000.00	2,044,666.00
21020124	Newspaper Allowance	490,000.00	490,000.00
21020125	Accommodation Allowance	1,142,000.00	1,142,000.00
21020136	Responsibility Allowance	2,431,000.00	2,430,243.00
21020137	Medical Allowance	28,131,000.00	28,130,572.74

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF JIGAWA STATE TSANGAYA BOARD AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

Personnel Cost Jigawa State Tsangaya Board

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	17,000,000.00	6,704,595.60
2101	SALARY	4,978,000.00	1,560,087.12
210101	Salaries and Wages	4,978,000.00	1,560,087.12
21010101	Salary	4,978,000.00	1,560,087.12
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,022,000.00	5,144,508.48
210201	ALLOWANCES	12,022,000.00	5,144,508.48
21020103	Transport Allowance	1,968,000.00	-
21020104	Rent Supplement	1,350,000.00	-
21020105	Meal Subsidy	852,000.00	-
21020106	Utility Allowance	583,000.00	-
21020107	Entertainment	38,000.00	-
21020109	Leave Transport Grant	1,875,000.00	1,872,104.49
21020113	Hazard / Hardship Allowance	683,000.00	-
21020117	Domestic Staff Allowance	840,000.00	-
21020136	Responsibility Allowance	560,000.00	-
21020137	Medical Allowance	3,273,000.00	3,272,403.99

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF Jigawa State Library Board AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

Personnel Cost Jigawa State Library

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	89,000,000.00	66,295,856.95
2101	SALARY	55,439,000.00	35,693,803.43
210101	Salaries and Wages	55,439,000.00	35,693,803.43
21010101	Salary	55,439,000.00	35,693,803.43
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	33,561,000.00	30,602,053.52
210201	ALLOWANCES	33,561,000.00	30,602,053.52
21020103	Transport Allowance	4,912,000.00	4,844,545.22
21020104	Rent Supplement	7,922,000.00	5,757,867.67
21020105	Meal Subsidy	3,399,000.00	3,336,453.89
21020106	Utility Allowance	3,166,000.00	3,117,988.53
21020107	Entertainment	97,000.00	63,000.00
21020109	Leave Transport Grant	2,488,000.00	2,425,816.29
21020113	Hazard / Hardship Allowance	396,000.00	-
21020117	Domestic Staff Allowance	2,520,000.00	2,519,999.52
21020136	Responsibility Allowance	560,000.00	480,000.00
21020137	Medical Allowance	8,101,000.00	8,056,382.40

JIGAWA STATE GOVERNMENT OF NIGERIA DETAILS OF Inspectorate Headquarter Zone AS AT 31ST DECEMBER 2025 STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
Personnel Cost Inspectorate Headquarter Zone			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	405,000,000.00	381,413,324.01
2101	SALARY	161,907,000.00	169,396,386.52
210101	Salaries and Wages	161,907,000.00	159,920,552.10
21010101	Salary	161,907,000.00	159,920,552.10
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	243,093,000.00	212,016,937.49
210201	ALLOWANCES	243,093,000.00	212,016,937.49
21020103	Transport Allowance	32,244,000.00	26,542,412.26
21020104	Rent Supplement	32,380,000.00	32,002,705.79
21020105	Meal Subsidy	14,084,000.00	11,169,079.09
21020106	Utility Allowance	13,483,000.00	12,807,785.77
21020107	Entertainment	1,301,000.00	607,250.00
21020109	Leave Transport Grant	16,191,000.00	15,825,354.27
21020112	Inducement Allowance	51,379,000.00	47,492,294.71
21020113	Hazard / Hardship Allowance	1,288,000.00	1,253,534.90
21020117	Domestic Staff Allowance	33,500,000.00	29,819,991.42
21020136	Responsibility Allowance	8,399,000.00	1,543,996.60
21020137	Medical Allowance	38,844,000.00	32,952,532.68

JIGAWA STATE GOVERNMENT OF NIGERIA DETAILS OF Local Education Authority (LEA) AS AT 31ST DECEMBER 2025 STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
051700500300 - Personnel Cost Local Education Authority (LEA)			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	25,500,000,000.00	34,151,017,065.74
2101	SALARY	12,148,017,000.00	14,460,673,799.51
210101	Salaries and Wages	12,148,017,000.00	14,460,673,799.51
21010101	Salary	12,148,017,000.00	14,460,673,799.51
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,351,983,000.00	19,690,343,266.23
210201	ALLOWANCES	13,351,983,000.00	19,690,343,266.23
21020103	Transport Allowance	2,562,527,000.00	2,891,449,003.95
21020104	Rent Supplement	2,169,603,000.00	2,969,930,465.52
21020105	Meal Subsidy	1,306,094,000.00	1,267,510,931.33
21020106	Utility Allowance	709,152,000.00	691,224,543.33
21020107	Entertainment	10,466,000.00	7,293,888.00
21020109	Leave Transport Grant	1,114,802,000.00	1,484,965,328.40
21020112	Inducement Allowance	1,943,322,000.00	3,746,522,243.04
21020113	Hazard / Hardship Allowance	11,170,000.00	27,307,986.22
21020117	Domestic Staff Allowance	297,360,000.00	361,199,895.12
21020128	Rural Posting Allowance	-	-
21020136	Responsibility Allowance	4,479,000.00	1,975,050.00
21020137	Medical Allowance	1,809,784,000.00	3,531,633,176.40
21020156	Professional Teaching Allowance	1,413,224,000.00	2,709,330,754.92

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26/12/2025

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Accountant-General, Jigawa State
FRC/2020/002/00000021507

JIGAWA STATE GOVERNMENT OF NIGERIA
EXPENDITURE SUMMARY FOR PERSONNEL COST AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
PERSONNEL EMOLUMENT (SALARIES & WAGES)

ADMINISTRATIVE CODE	ORGANISATION	NOTES	ACTUAL EXPENDITURE (2025)	INITIAL			VARIANCE	ACTUAL EXPENDITURE (2024)
				BUDGET 2025	SUPPLEMENTARY	CONTINGENCY		
052100100100	Ministry of Health	1	3,916,295,133.57	3,903,510,000.00			-12,785,133.57	1,642,991,350.85
052100300100	Primary Health Care Development Agency	2	130,376,600.08	862,920,000.00			732,543,399.92	96,893,060.80
052100800100	Gwaram Cottage Hospital	3	255,401,395.09	214,010,000.00			-41,391,395.09	164,617,313.18
052101200100	Kafin Hausa (Bulangu) Cottage Hospital	4	222,153,132.94	229,145,000.00			6,991,867.06	138,977,981.46
052102400200	Primary Health Care Development LGA Management Office	5	9,431,363,657.07	6,560,412,000.00			-2,870,951,657.07	96,893,060.80
051700200100	Ministry of Basic Education	6	61,385,683.91	1,270,000,000.00			1,208,614,316.09	12,981,831.93
051700100200	State Universal Basic Education Board (SUBEB)	7	787,187,667.87	624,000,000.00			-163,187,667.87	423,005,057.27
051700100203	Inspectorate Headquarters & Zones	8	381,413,324.01	405,000,000.00			23,586,675.99	233,741,230.94
051700300100	Jigawa State Agency for Nomadic Education	9	419,783,030.18	1,478,000,000.00	-	-	1,058,216,969.82	1,012,475,645.02
051700100400	Agency for Mass Education	10	128,516,629.81	117,650,000.00	-	-	-10,866,629.81	73,109,129.59
051700100203	Local Education Authority (LEAs)	11	34,151,017,065.74	24,500,000,000.00	-	-	-9,651,017,065.74	20,843,235,691.87
051700600100	Jigawa State Tsangaya Board	12	6,704,595.60	17,000,000.00	-	-	10,295,404.40	1,270,364.07
051700200700	Library Board	13	66,295,856.95	89,000,000.00	-	-	22,704,143.05	46,332,644.66
TOTAL			49,957,893,772.82	40,270,647,000.00	0.00	0.00	-9,687,246,772.82	24,786,524,362.44

(Signature)
26/12/2025

Abdullahi S.G Shehu FCA
Accountant-General, Jigawa State
FRC/2020/002/00000021507

JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR PHC LGA OFFICE AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
052102400100 - Recurrent Expenditure Ministry of Health			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2024
	Total Expenditure	390,332,000.00	427,713,052.00
	OVERHEAD COST	390,332,000.00	427,713,052.00
2202	Transport & Travelling - General	38,519,000.00	56,870,440.74
220201	Local Travel & Transport - Others	38,519,000.00	56,870,440.74
220202	Utilities General	5,637,000.00	215,100.00
22020203	Internet Access Charges	941,000.00	215,100.00
22020204	Satellites Broadcasting Access Charges	4,696,000.00	-
220203	Materials and Supplies - General	16,345,000.00	21,572,210.61
22020301	Office Materials and Consumables	6,329,000.00	7,451,030.00
22020302	Books	1,853,000.00	1,671,550.00
22020305	Printing of Non-security Documents	7,762,000.00	6,950,450.61
22020309	Uniforms & Other Clothing	401,000.00	5,499,180.00
220204	Maintenance Services - General	14,402,000.00	12,443,000.50
22020401	Maintenance of Motor Vehicles / Transport Equipment	8,384,000.00	7,850,650.50
22020402	Maintenance of Office Furniture	1,746,000.00	1,741,100.00
22020403	Maintenance of Office Building / Residential Quarters	1,827,000.00	1,745,635.00
22020420	Maintenance of Medical Equipments	2,445,000.00	1,105,615.00
220205	Training - General	3,422,000.00	112,000.00
22020501	Local Training	3,422,000.00	112,000.00
220206	Other Services - General	200,000.00	56,000.00
22020617	Postage and Courier Payments & Services	200,000.00	56,000.00
220208	Fuel and Lubricant - General	14,506,000.00	13,020,840.15
22020801	Motor Vehicle Fuel Cost	14,506,000.00	13,020,840.15
220210	Miscellaneous Expenses - General	335,820,000.00	323,423,460.00
22021001	Refreshment and Meals	11,858,000.00	17,161,600.00
22021002	Honorarium and Sitting Allowance Payments	10,643,000.00	6,219,880.00
22021044	Committees and Commissions	71,601,000.00	61,258,100.00
22021045	Institutional Feeding	197,388,000.00	187,074,480.00
22021050	Official Ceremonies and Celebrations	8,194,000.00	246,000.00
22021053	National Councils Meetings	1,000,000.00	6,630,000.00
22021064	Emergency Preparedness and Response	36,388,000.00	44,833,400.00

JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR PHC LGA OFFICE AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
052102400100 - Recurrent Expenditure Primary Health Care Development Agency			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	151,000,000.00	225,503,384.77
2	EXPENDITURES	151,000,000.00	225,503,384.77
220201	Transport & Travelling - General	5,750,000.00	25,833,500.00
22020102	Local Travel & Transport - Others	5,750,000.00	5,833,500.00
220202	Utilities General	550,000.00	401,000.00
22020203	Internet Access Charges	50,000.00	-
22020204	Satellites Broadcasting Access Charges	500,000.00	401,000.00
220203	Materials and Supplies - General	5,590,000.00	11,088,420.00
22020301	Office Materials and Consumables	4,040,000.00	9,102,700.00
22020303	Newspapers	500,000.00	456,520.00
22020305	Printing of Non-security Documents	1,000,000.00	890,200.00
22020309	Uniforms & Other Clothing	50,000.00	639,000.00
220204	Maintenance Services - General	12,700,000.00	31,494,100.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	9,800,000.00	28,746,000.00
22020402	Maintenance of Office Furniture	200,000.00	152,100.00
22020404	Maintenance of Office / IT Equipment	200,000.00	186,000.00
22020406	Other Maintenance Services	500,000.00	460,000.00
220205	Training - General	2,000,000.00	1,950,000.00
22020501	Local Training	2,000,000.00	1,950,000.00
220206	Other Services - General	4,210,000.00	5,341,000.00
22020605	Cleaning and Fumigation Services	200,000.00	200,000.00
22020617	Postage and Courier Payments & Services	10,000.00	1,374,000.00
220207	Consulting and Professional Services	2,000,000.00	1,877,000.00
22020709	Auditing of Accounts	2,000,000.00	1,890,000.00
220208	Fuel and Lubricant - General	3,500,000.00	3,035,000.00
22020801	Motor Vehicle Fuel Cost	3,000,000.00	2,634,000.00
22020803	Plant / Generator Fuel Cost	500,000.00	401,000.00
220209	Financial Charges - General	200,000.00	557,410.41
22020901	Bank Charges (Other than Interest)	200,000.00	557,410.41
220210	Miscellaneous Expenses - General	116,500,000.00	145,802,954.36
22021001	Refreshment and Meals	2,000,000.00	1,495,000.00
22021002	Honorarium and Sitting Allowance Payments	1,500,000.00	80,000.00
22021045	Institutional Feeding	18,000,000.00	33,419,454.36
22021047	Community Engagement, Sensitization & Mobilization Activit	500,000.00	356,000.00
22021049	Special Health Programmes & Initiatives	1,000,000.00	-
22021054	Zonal Office Operational Expenses	500,000.00	-
22021060	Nutrition Activities	2,000,000.00	1,552,500.00
22021074	Primary Healthcare (LGA & Wards) Operations	91,000,000.00	108,900,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR AGENCY FOR MASS EDUCATION AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
Agency for Mass Education			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	7,000,000.00	5,220,000.00
2	EXPENDITURES	7,000,000.00	5,220,000.00
	OVERHEAD COST		
2202	OVERHEAD COST	700,000.00	626,173.58
220201	Transport & Travelling - General	700,000.00	650,000.00
22020102	Local Travel & Transport - Others	700,000.00	650,000.00
220202	Utilities General		
22020203	Internet Access Charges	-	-
220203	Materials and Supplies - General	1,200,000.00	804,826.42
22020301	Office Materials and Consumables	850,000.00	504,426.42
22020305	Printing of Non-security Documents	250,000.00	215,400.00
22020315	Examinations / Examination Materials	100,000.00	85,000.00
220204	Maintenance Services - General	1,783,000.00	969,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	896,000.00	483,000.00
22020402	Maintenance of Office Furniture	100,000.00	-
22020404	Maintenance of Office / IT Equipment	607,000.00	310,000.00
22020419	Maintenance of Educational Buildings	180,000.00	176,000.00
220205	Training - General	800,000.00	790,000.00
22020501	Local Training	800,000.00	790,000.00
220206	Other Services - General	30,000.00	
22020617	Postage and Courier Payments & Services	30,000.00	-
220208	Fuel and Lubricant - General	1,500,000.00	1,200,000.00
22020801	Motor Vehicle Fuel Cost	1,500,000.00	1,200,000.00
220209	Financial Charges - General	400,000.00	387,673.58
22020901	Bank Charges (Other than Interest)	400,000.00	387,673.58
220210	Miscellaneous Expenses - General	587,000.00	418,500.00
22021001	Refreshment and Meals	100,000.00	89,500.00
22021002	Honorarium and Sitting Allowance Payments	250,000.00	108,000.00
22021003	Publicity and Advertisements	37,000.00	35,000.00
22021050	Official Ceremonies and Celebrations	200,000.00	186,000.00
JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR JIGAWA STATE AGENCY FOR NOMADIC EDUCATION AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
Jigawa State Agency for Nomadic Education			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	11,945,000.00	13,260,000.00
2	EXPENDITURES	11,945,000.00	13,260,000.00
	OVERHEAD COST		
2202	Transport & Travelling - General	1,595,000.00	1,450,000.00
22020102	Local Travel & Transport - Others	1,595,000.00	1,450,000.00
220202	Utilities General	100,000.00	100,000.00
22020210	Other Utility Charges	100,000.00	100,000.00
220203	Materials and Supplies - General	1,144,000.00	1,138,679.28
22020301	Office Materials and Consumables	859,000.00	858,679.28
22020303	Newspapers	50,000.00	45,000.00
22020305	Printing of Non-security Documents	235,000.00	235,000.00
220204	Maintenance Services - General	5,166,000.00	5,134,272.25
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,865,000.00	2,196,147.73
22020402	Maintenance of Office Furniture	500,000.00	438,000.00
22020404	Maintenance of Office / IT Equipment	780,000.00	546,000.00
22020405	Maintenance of Plants / Generators	1,100,000.00	1,084,124.52
22020418	Maintenance of Educational Equipments	921,000.00	870,000.00
220205	Training - General	1,300,000.00	1,002,824.00
22020501	Local Training	1,300,000.00	1,002,824.00
220206	Other Services - General	55,000.00	55,000.00
22020617	Postage and Courier Payments & Services	55,000.00	55,000.00
220208	Fuel and Lubricant - General	1,600,000.00	3,508,533.47
22020801	Motor Vehicle Fuel Cost	1,100,000.00	3,028,634.65
22020803	Plant / Generator Fuel Cost	500,000.00	479,898.82
220209	Financial Charges - General	340,000.00	298,032.79
22020901	Bank Charges (Other than Interest)	340,000.00	298,032.79
220210	Miscellaneous Expenses - General	700,000.00	627,658.21
22021001	Refreshment and Meals	500,000.00	487,658.21
22021002	Honorarium and Sitting Allowance Payments	100,000.00	60,000.00
22021003	Publicity and Advertisements	100,000.00	80,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR AGENCY FOR MASS EDUCATION AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
051700500100 - State Universal Basic Education Board (SUBEB)			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	867,000,000.00	415,783,030.18
2202	OVERHEAD COST	867,000,000.00	419,783,030.18
220201	Transport & Travelling - General	4,430,000.00	2,178,154.30
22020102	Local Travel & Transport - Others	12,600,000.00	12,557,800.00
220202	Utilities General	4,430,000.00	2,178,154.30
22020201	Electricity Charges	1,130,000.00	1,127,754.30
22020203	Internet Access Charges	3,000,000.00	1,050,400.00
22020204	Satellites Broadcasting Access Charges	300,000.00	-
220203	Materials and Supplies - General	74,653,000.00	70,852,410.25
22020301	Office Materials and Consumables	10,000,000.00	9,289,348.00
22020303	Newspapers	400,000.00	35,161.25
22020305	Printing of Non-security Documents	2,000,000.00	943,600.00
22020307	Drugs, Vaccines & Medical Supplies	3,000,000.00	1,332,000.00
22020315	Examinations / Examination Materials	59,253,000.00	59,252,301.00
220204	Maintenance Services - General	90,800,000.00	77,865,875.25
22020401	Maintenance of Motor Vehicles / Transport Equipment	17,000,000.00	15,384,698.08
22020402	Maintenance of Office Furniture	5,000,000.00	4,170,000.00
22020403	Maintenance of Office Building / Residential Quarters	8,000,000.00	4,984,000.00
22020404	Maintenance of Office / IT Equipment	2,000,000.00	929,500.00
22020405	Maintenance of Plants / Generators	5,000,000.00	3,284,600.00
22020406	Other Maintenance Services	30,000,000.00	25,981,413.00
22020418	Maintenance of Educational Equipments	3,800,000.00	3,211,164.17
22020419	Maintenance of Educational Buildings	20,000,000.00	19,920,500.00
220205	Training - General	60,000,000.00	19,757,351.00
22020501	Local Training	50,000,000.00	12,332,829.00
22020503	Manpower Planning and Other Staff Development Expenses	10,000,000.00	7,424,522.00
220206	Other Services - General	100,000,000.00	91,282,027.00
22020615	Monitoring/Inspection of Public/private Institutions & Other Activities	80,000,000.00	79,982,027.00
220207	Consulting and Professional Services	10,000,000.00	5,650,000.00
22020701	Financial Consulting	10,000,000.00	5,650,000.00
220209	Financial Charges - General	500,000.00	58,058.46
22020901	Bank Charges (Other than Interest)	500,000.00	58,058.46
220210	Miscellaneous Expenses - General	532,187,000.00	155,610,999.62
22021001	Refreshment and Meals	6,020,000.00	6,018,450.00
22021002	Honorarium and Sitting Allowance Payments	35,000,000.00	8,986,000.00
22021003	Publicity and Advertisements	5,000,000.00	4,895,000.00
22021009	Sporting Activities	5,000,000.00	4,994,000.00
22021014	Annual Planning/Budget Processes Expenses and Administration	50,000,000.00	37,297,462.30
22021045	Institutional Feeding	271,167,000.00	39,097,291.40
22021047	Community Engagement, Sensitization & Mobilization Activities	70,000,000.00	17,994,500.00
22021052	Project Monitoring & Evaluation (M & E) Expenses	20,000,000.00	8,581,295.92
22021072	School Clubs Activities	25,000,000.00	19,683,000.00
22021073	Guidance & Counselling Activities	15,000,000.00	8,064,000.00
22021075	Extra-curricula Activities (Quiz, Debates, etc)	30,000,000.00	-

JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR JIGAWA STATE TSANGAYA EDUCATION BOARD AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
Jigawa State Tsangaya Education Board			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	87,400,000.00	474,917,677.07
2	EXPENDITURES	87,400,000.00	474,917,677.07
	OVERHEAD COST	87,400,000.00	474,917,677.07
2202	Transport & Travelling - General	478,000.00	4,780,000.00
22020102	Local Travel & Transport - Others	478,000.00	4,780,000.00
220202	Utilities General	1,575,000.00	1,375,000.00
22020201	Electricity Charges	500,000.00	300,000.00
22020202	Telephone Charges	185,000.00	185,000.00
22020203	Internet Access Charges	500,000.00	500,000.00
22020204	Satellites Broadcasting Access Charges	180,000.00	180,000.00
22020205	Water rates & Charges	210,000.00	210,000.00
220203	Materials and Supplies - General	19,150,000.00	17,785,000.00
22020301	Office Materials and Consumables	8,350,000.00	8,350,000.00
22020302	Books	2,500,000.00	2,200,000.00
22020305	Printing of Non-security Documents	1,300,000.00	1,100,000.00
22020309	Uniforms & Other Clothing	1,500,000.00	1,200,000.00
22020310	Teaching Aids, Laboratory and Instructional Materials	5,500,000.00	4,935,000.00
220204	Maintenance Services - General	7,811,000.00	7,758,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	4,203,000.00	4,200,000.00
22020402	Maintenance of Office Furniture	2,560,000.00	2,560,000.00
22020404	Maintenance of Office / IT Equipment	648,000.00	648,000.00
22020405	Maintenance of Plants / Generators	300,000.00	300,000.00
22020406	Other Maintenance Services	100,000.00	50,000.00
220205	Training - General	500,000.00	450,000.00
22020501	Local Training	500,000.00	450,000.00
220206	Other Services - General	41,386,000.00	430,170,377.07
22020615	Monitoring/Inspection of Public/private Institutions & Other Activities	6,243,000.00	6,243,000.00
22020617	Postage and Courier Payments & Services	150,000.00	50,000.00
22020618	Religious Services and Other Activities	34,993,000.00	423,877,377.07
220208	Fuel and Lubricant - General	9,330,000.00	8,830,000.00
22020801	Motor Vehicle Fuel Cost	6,820,000.00	6,820,000.00
22020803	Plant / Generator Fuel Cost	2,500,000.00	2,000,000.00
220209	Financial Charges - General	5,000.00	5,000.00
22020901	Bank Charges (Other than Interest)	5,000.00	5,000.00
220210	Miscellaneous Expenses - General	7,175,000.00	3,774,300.00
22021001	Refreshment and Meals	1,275,000.00	1,274,300.00
22021002	Honorarium and Sitting Allowance Payments	1,500,000.00	1,300,000.00
22021003	Publicity and Advertisements	1,200,000.00	1,200,000.00
22021056	Quranic Recitation and Other Religious Competitions	3,200,000.00	-
JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR LEA MANAGEMENT OFFICE AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
LEA MANAGEMENT OFFICE			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
2202	OVERHEAD COST	37,000,000.00	27,114,764.16
220201	Transport & Travelling - General	5,000,000.00	4,650,000.00
22020102	Local Travel & Transport - Others	5,000,000.00	4,650,000.00
220203	Materials and Supplies - General	2,240,000.00	312,000.00
22020301	Office Materials and Consumables	2,000,000.00	158,000.00
22020305	Printing of Non-security Documents	240,000.00	154,000.00
220204	Maintenance Services - General	12,300,000.00	7,703,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	600,000.00	440,000.00
22020402	Maintenance of Office Furniture	2,000,000.00	1,560,000.00
22020403	Maintenance of Office Building / Residential Quarters	3,000,000.00	2,863,000.00
22020405	Maintenance of Plants / Generators	1,000,000.00	750,000.00
22020406	Other Maintenance Services	1,500,000.00	1,010,000.00
22020415	Maintenance of Water Facilities	1,200,000.00	820,000.00
22020418	Maintenance of Educational Equipments	3,000,000.00	260,000.00
220208	Fuel and Lubricant - General	7,000,000.00	6,120,200.00
22020801	Motor Vehicle Fuel Cost	5,000,000.00	4,250,200.00
22020803	Plant / Generator Fuel Cost	2,000,000.00	1,870,000.00
220209	Financial Charges - General	100,000.00	59,564.16
22020901	Bank Charges (Other than Interest)	100,000.00	59,564.16
220210	Miscellaneous Expenses - General	10,360,000.00	8,270,000.00
22021001	Refreshment and Meals	5,360,000.00	4,580,000.00
22021002	Honorarium and Sitting Allowance Payments	5,000,000.00	3,690,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR LIBRARY BOARD AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
Library Board			
Code	Economic	2025 Original Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	5,000,000.00	4,242,800.00
2	EXPENDITURES	5,000,000.00	4,242,800.00
22	Other Recurrent Costs	5,000,000.00	4,242,800.00
2202	OVERHEAD COST	5,000,000.00	4,242,800.00
220201	Transport & Travelling - General	8,368,000.00	7,966,132.00
22020102	Local Travel & Transport - Others	170,000.00	62,000.00
220203	Materials and Supplies - General	2,139,000.00	2,082,800.00
22020304	Magazines & Periodicals	2,000,000.00	1,964,800.00
22020305	Printing of Non-security Documents	39,000.00	18,000.00
22020317	Reagents Chemicals and Cleansing Materials	100,000.00	100,000.00
220204	Maintenance Services - General	1,960,000.00	1,869,266.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	300,000.00	250,000.00
22020404	Maintenance of Office / IT Equipment	1,560,000.00	1,559,266.00
22020405	Maintenance of Plants / Generators	100,000.00	60,000.00
220207	Consulting and Professional Services	430,000.00	-
22020701	Financial Consulting	430,000.00	-
220209	Financial Charges - General	1,000.00	734.00
22020901	Bank Charges (Other than Interest)	1,000.00	734.00
220210	Miscellaneous Expenses - General	300,000.00	290,000.00
22021001	Refreshment and Meals	60,000.00	50,000.00
22021043	Official Presents and Souvenirs	240,000.00	240,000.00



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 FRC/2020/002/00000021507

JIGAWA STATE GOVERNMENT OF NIGERIA
SUMMARY FOR ACTUALEXPENDITURE AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
ACTUAL EXPENDITURE (Overhead Cost)

ADMINISTRATIVE CODE	ORGANISATION	NOTES	ACTUAL EXPENDITURE (2025)	INITIAL			VARIANCE	ACTUAL EXPENDITURE (2024)
				BUDGET 2025	SUPPLEMENTARY	CONTINGENCY		
052100100100	Ministry of Health	1	427,713,052.00	390,332,000.00	31,732,000.00		-37,381,052.00	279,782,500.00
052100300100	Primary Health Care Development Agency	2	225,503,384.77	151,000,000.00			-74,503,384.77	143,724,080.24
052100800100	Gwadram Cottage Hospital	3	36,802,506.43	130,000,000.00			93,197,493.57	53,166,252.72
052101200100	Kafin Hausa (Bulangu) Cottage Hospital	4	45,518,716.33	48,000,000.00			2,481,283.67	9,710,930.96
052102400200	Primary Health Care Development LGA Management Office	5	27,114,764.16	37,000,000.00			9,885,235.84	143,724,080.24
051700200100	Ministry of Basic Education	6	1,675,182,900.00	2,052,000,000.00			376,817,100.00	1,405,465,210.79
051700100200	State Universal Basic Education Board (SUBEB)	7	419,783,030.18	867,000,000.00	(450,000,000.00)		447,216,969.82	489,094,056.78
051700300100	Jigawa State Agency for Nomadic Education	8	13,260,000.00	11,945,000.00	-	-	-1,315,000.00	13,500,000.00
051700100400	Agency for Mass Education	9	5,220,000.00	7,000,000.00	-	-	1,780,000.00	6,125,437.09
051700600100	Jigawa State Tsangaya Board	10	474,917,677.07	87,400,000.00	55,000,000.00		-387,517,677.07	2,999,782.65
051700200700	Library Board	11	4,242,800.00	5,000,000.00	-	-	757,200.00	2,550,394.75
	TOTAL		3,355,258,830.94	3,786,677,000.00	-363,268,000.00	0.00	431,418,169.06	2,549,842,726.22



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JIGAWA STATE GOVERNMENT OF NIGERIA				
NOTE TO CAPITAL EXPENDITURE MINISTRY OF HEALTH AS AT 31ST DECEMBER 2025				
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025				
Ministry of Health		FINAL BUDGET 2025	ACTUAL EXPENDITURE 2025	
52100100100	Ministry of Health	18,580,150,000.00	11,582,506,325.87	6,997,643,674.13
60204	Establishment Of Operational Research Unit	5,830,000.00		5,830,000.00
60211	Malaria Control Booster Programme	102,000,000.00	58,123,000.00	43,877,000.00
60212	HIV / AIDS Control Complementary Programme	15,000,000.00		15,000,000.00
60213	Leprosy Referral and T. B. Hospital Hadejia	30,000,000.00		30,000,000.00
60216	Health Management Information Dbase Development	115,000,000.00		115,000,000.00
60218	Improvement Of General Hospitals	4,494,000,000.00	5,565,865,137.86	(1,071,865,137.86)
60219	Ophthalmic Unit In Some General Hospitals			-
60220	Psychiatric Hospital Kazaure	300,000,000.00	160,761,460.27	139,238,539.73
60221	Primary Eye Care Onchocerciasis	50,000,000.00	29,975,000.00	20,025,000.00
60222	Jigawa State Drug Management Agency (JIMSO)	10,000,000.00		10,000,000.00
60223	B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects	1,398,820,000.00	1,274,323,166.12	124,496,833.88
60225	Free Maternal and Child Health Programme in Secondary Hospitals	1,200,000,000.00	1,168,918,701.17	31,081,298.83
60227	State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	3,889,500,000.00	312,000,000.00	3,577,500,000.00
60234	Infectious Diseases Hospital	50,000,000.00		50,000,000.00
60239	Development of Planning Preventive Unit	5,000,000.00	36,730,000.00	(31,730,000.00)
60241	Health System Strengthen Fund	115,000,000.00	64,375,000.00	50,625,000.00
60242	Dialysis & Oncology Operational Units	300,000,000.00	713,278,700.75	(413,278,700.75)
60330	Establishment of Crayon Oxygen Plant	3,000,000,000.00	660,648,323.98	2,339,351,676.02
60331	Establishment of Diagnostic and Cardiac Centre Dutse	3,000,000,000.00	1,500,398,952.39	1,499,601,047.61
60333	Implementation of Health Student Care Programme	500,000,000.00	37,108,883.33	462,891,116.67
JIGAWA STATE GOVERNMENT OF NIGERIA				
NOTE TO CAPITAL EXPENDITURE PRIMARY HEALTH CARE DEVELOPMENT AGENCY AS AT 31ST DECEMBER 2025				
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025				
Primary Health Care Development Agency		FINAL BUDGET 2025	ACTUAL EXPENDITURE 2025	
52100300100	Primary Health Care Development Agency	22,775,260,000.00	18,204,848,715.04	4,570,411,284.96
60201	Upgrading Of Primary Health Centres	3,962,000,000.00	1,968,805,635.51	1,993,194,364.49
60202	Primary Health Care Programmes / Projects	788,260,000.00	12,337,650.00	775,922,350.00
60203	PHCD Health System Programmes	25,000,000.00		25,000,000.00
60207	Supplementary Immunization Activities	3,050,000,000.00		3,050,000,000.00
60208	Food and Nutrition (Health) Programme Activities	250,000,000.00		250,000,000.00
60233	Free Maternal and Child Health Programme in Primary Healthcare Centres	500,000,000.00		500,000,000.00
60235	Family Planning Services	100,000,000.00		100,000,000.00
60236	Development of Ward-level Facilities for Basic Healthcare Provision	500,000,000.00		500,000,000.00
60243	State Emergency Maternal and Child Health Intervention Centre (SEMCHIC)	100,000,000.00	36,594,000.00	63,406,000.00
060334	Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT)	13,500,000,000.00	16,187,111,429.53	(2,687,111,429.53)
JIGAWA STATE GOVERNMENT OF NIGERIA				
NOTE TO CAPITAL EXPENDITURE MINISTRY OF BASIC EDUCATION AS AT 31ST DECEMBER 2025				
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025				
Ministry of Basic Education		FINAL BUDGET 2025	ACTUAL EXPENDITURE 2025	
51700100100	Ministry of Basic Education	25,688,050,000.00	13,243,881,187.87	12,444,168,812.13
60050	Girls Child Education Programme - (GCEP)	235,000,000.00	91,226,250.00	143,773,750.00
60051	Procurement of Instructional Materials & Laboratory Equipment for Basic Education	1,276,500,000.00	1,090,754,549.67	185,745,450.33
60052	Construction of Schools and Other Institutional Buildings	2,000,000,000.00	1,256,106,772.64	743,893,227.36
60053	Procurement of ICT Equipment for Basic Education Schools	410,000,000.00	83,533,554.19	326,466,445.81
60054	Basic Education Teacher Capacity Development	335,000,000.00	201,033,600.00	133,966,400.00


60055	Basic Education Sector Planning Research & Statistics	1,796,550,000.00	862,051,722.23	934,498,277.77
60325	Others Partners Support to Basic Education	60,000,000.00	9,760,000.00	50,240,000.00
060329	Jigawa Unite -New globe project for education digital Leaning	18,675,000,000.00	9,501,751,765.14	9,173,248,234.86
060332	Implementation of Education student Care Programme	900,000,000.00	147,662,974.00	752,337,026.00
JIGAWA STATE GOVERNMENT OF NIGERIA				
NOTE TO CAPITAL EXPENDITURE STATE UNIVERSAL BASIC EDUCATION BOARD AS AT 31ST DECEMBER 2025				
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025				
		FINAL BUDGET 2025	ACTUAL EXPENDITURE 2025	
51700100200	State Universal Basic Education Board (SUBEB)	16,076,000,000.00	7,356,319,501.64	8,719,680,498.36
60002	Basic Education Provision Primary & Junior Secondary Structures	11,741,000,000.00	3,700,000,000.00	8,041,000,000.00
60004	Basic Education teacher Quality Improvement Activities	442,000,000.00		442,000,000.00
60005	Basic Education Rehabilitation & Major maintenance of Primary and Junior Secondary school Structure	1,000,000,000.00	794,190,708.04	205,809,291.96
60006	Islamic / Quranic Education for Primary & Junior Secondary Schools	647,500,000.00	353,268,004.42	294,231,995.58
60007	Procurement of Instructional Materials	461,600,000.00	205,036,215.96	256,563,784.04
60008	Basic Education Food and Nutrition Food and Nutrition Interventions and Support	10,000,000.00		10,000,000.00
60010	UBEC Basic Education Special Intervention Programme (Capacity Building)	670,400,000.00		670,400,000.00
60039	Special (Basic Education Programme)	205,800,000.00	50,691,450.00	155,108,550.00
60043	Procurement of ICT Equipment for Basic Education Development	160,000,000.00	39,838,762.51	120,161,237.49
60044	Basic Education School Furniture Procurement & Report	537,700,000.00		537,700,000.00
60048	Word Bank Supported Better Education Service Delivery for All (BESDA) Project	0.00	2,213,294,360.71	(2,213,294,360.71)
060049	Basic Education Open Defecation Free Project	150,000,000.00		150,000,000.00
060315	Girls Child education Programme	50,000,000.00		50,000,000.00
JIGAWA STATE GOVERNMENT OF NIGERIA				
NOTE TO CAPITAL EXPENDITURE STATE AGENCY FOR NOMADIC EDUCATION AS AT 31ST DECEMBER 2025				
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025				
		FINAL BUDGET 2025	ACTUAL EXPENDITURE 2025	
51700100300	Agency for Nomadic Education	675,950,000.00	460,644,703.84	215,305,296.16
60011	Nomadic Basic Education Projects (Structures and Facilities)	395,000,000.00	224,549,391.34	170,450,608.66
60012	Nomadic Basic Education (Furniture and Instructional Materials)	280,950,000.00	236,095,312.50	44,854,687.50
JIGAWA STATE GOVERNMENT OF NIGERIA				
NOTE TO CAPITAL EXPENDITURE STATE AGENCY FOR MASS EDUCATION AS AT 31ST DECEMBER 2025				
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025				
		FINAL BUDGET 2025	ACTUAL EXPENDITURE 2025	
60032	Adult Mass Literacy Programme	123,600,000.00	105,554,486.77	18,045,513.23
60034	Basic and Post Literacy Remedial & Continuing Education	169,059,000.00	232,989,856.25	(63,930,856.25)
60035	Women Vocational Education Centres	21,280,000.00		21,280,000.00
JIGAWA STATE GOVERNMENT OF NIGERIA				
NOTE TO CAPITAL EXPENDITURE JIGAWA STATE TSANGAYA BOARD AS AT 31ST DECEMBER 2025				
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025				
		FINAL BUDGET 2025	ACTUAL EXPENDITURE 2025	
51700100601	Jigawa State Tsangaya Board	2,747,600,000.00	465,347,684.84	2,282,252,315.16
60324	Tsangaya Development Projects	2,747,600,000.00	465,347,684.84	2,282,252,315.16
JIGAWA STATE GOVERNMENT OF NIGERIA				
NOTE TO CAPITAL EXPENDITURE LIBRARY BOARD AS AT 31ST DECEMBER 2025				
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025				
		FINAL BUDGET 2025	ACTUAL EXPENDITURE 2025	
51700100700	Library Board	38,000,000.00	12,641,161.02	25,358,838.98
60033	Development of Libraries	38,000,000.00	12,641,161.02	25,358,838.98



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**REPORT OF THE ACCOUNTANT GENERAL
NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2025
CAPITAL EXPENDITURE SUMMARY BY AGENCIES**

S/NO	ADMINISTRATIVE CODE	DESCRIPTION	ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025 ₦	CONTINGENCY	SUPPLEMENTARY	REVIEW III	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE 2024
					₦	₦	₦	₦	₦	₦
1	052100100100	Ministry of Health	11,582,506,325.87	18,977,150,000.00			(397,000,000.00)	18,580,150,000.00	6,997,643,674.13	9,107,932,449.37
2	052100300100	Primary Health Care Development Agency	22,775,260,000.00	21,278,260,000.00		1,497,000,000.00		22,775,260,000.00	-	6,645,925,408.77
3	051700100100	Ministry of Basic Education	13,243,881,187.87	24,678,050,000.00		10,000,000.00		25,688,050,000.00	12,444,168,812.13	966,691,619.74
4	051700100200	State Universal Basic Education Board (SUBEB)	7,356,319,501.64	15,964,400,000.00		111,600,000.00		16,076,000,000.00	8,719,680,498.36	4,871,491,471.57
5	051700100300	Jigawa State Agency for Nomadic Education	460,644,703.84	675,950,000.00				675,950,000.00	215,305,296.16	283,242,145.11
6	051700100400	Agency for Mass Education	338,544,343.02	313,939,000.00				313,939,000.00	(24,605,343.02)	222,996,030.00
7	051700100601	Jigawa State Tsangaya Board	465,347,684.84	1,830,000,000.00		917,600,000.00		2,747,600,000.00	2,282,252,315.16	
8	051700100700	Library Board	12,641,161.02	38,000,000.00				38,000,000.00	25,358,838.98	


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