



JIGAWA STATE GOVERNMENT

OF NIGERIA

OFFICE OF THE STATE AUDITOR GENERAL

**FINANCIAL AND PERFORMANCE
AUDIT REPORT**

**FOR PRIMARY HEALTH CARE AND
BASIC EDUCATION SUB-SECTORS**

FOR

**THE YEAR ENDED
31ST DECEMBER, 2025**

**SUBMITTED TO THE
HOUSE OF ASSEMBLY, JIGAWA STATE**



JUNE, 2026

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LIST OF ABBREVIATIONS

AFROSAI	African Organisation for Supreme Audit Institutions
ANC	Annual Antenatal Care
BESDA	Better Education Service Delivery for All
CRF	Consolidated Revenue Fund
GPI	Gender Parity Index
ICT	Information and Communication Technology
IMPACT	Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services
INTOSAI	International Organization for Supreme Audit Institutions
JSPHCDA	Jigawa State Primary Health Care Development Agency
LGEA	Local Government Education Authority
NPHCDA	National Healthcare Development Agency
OCDS	Open Contracting Data Standard
PA	Performance Audit
PHC	Primary Health Care
PTR	Pupil–Teacher Ratio
SDG(s)	Sustainable Development Goal(s)
SUBEB	State Universal Basic Education Board
UBEC	Universal Basic Education
UN	United Nations
UNESCO	United Nations Educational Scientific and Cultural Organization
UNICEF	United Nations Children's Fund
VFM	Value for Money
WHO	World Health Organization



JIGAWA STATE GOVERNMENT OF NIGERIA

PART I

**PERFORMANCE AUDIT REPORT FOR PRIMARY HEALTH CARE AND
BASIC EDUCATION SUB-SECTORS FOR THE YEAR ENDED 31ST
DECEMBER, 2025**



FOREWORD BY THE STATE AUDITOR GENERAL

Pursuant to the World Bank Assisted Human Capital Opportunities for Prosperity and Equity (**HOPE-GOV**) program, the Accountant General of the State submitted the Consolidated Financials Statement and Accounts of the Government of Jigawa State along with a separate expenditure account for Basic Education and Primary Health Care Sub-sectors for the annual Audit. In line with the HOPE-GOV program, while conducting the Financial Audit, the Office of the State Auditor General embark on Performance Audit of the two (2) Sub-sectors with a view to achieve the Disbursement Link Result 4.2 (DLI – 4.2) to enable the State assess a grant under PforR from the World Bank as provided in the program.

Bases for the Performance Audit:

The Audit was conducted based on the provision of section 125(1) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) and section 8 Sub,1 (k) of the Jigawa State Audit Law, No. 5, of 2019 (as amended) which provides for the conduct of Performance Audit (Value for Money) to ascertain the level of goal achievement in terms of economy, efficiency and effectiveness derived from Government projects and programmes and to submit his report to the House of Assembly of the State through Public Account Committee (PAC). The State Auditor General proposed and plan for the Audit by first making an estimate in the 2026 budget of the office for consideration and subsequently the estimate was approved in the 2026 appropriation paving the way for the planning and execution of the project.

Planning and Execution of the Performance Audit

In the course of planning for the Performance Audit, prominent personalities were carefully selected as resource persons from among Academia, Professional Accountants, Auditors and Budget analyst under the leadership of **Professor Ishaq Alhaji Samaila, FCA** of Department of Accounting, Bayero University Kano to aid in the research, data coding, analysis and interpretation as well as reporting. Other members of the team were as follows;

2. **Dr. Umar Habibu Umar, FCA**, Department of Accounting, Northwest University, Kano
3. **Aminu Sarkin Hatsi Kudai**, Principal Partner NASRIA General Consulting Ltd and retired Director Ministry of Budget and Economic Planning,
4. **Dr. Bilyaminu Aminu Shitu, FCA**, Chief Lecturer, Jigawa State Polytechnic, Dutse and Executive Secretary, Jigawa State and Local Governments contributory pension scheme.

The State Auditor General, **(Dr.) Garba Muhammad Dutse, FCA** and **Hadi Saidu**, Director Government Audit, from Office of the State Auditor General.

After the first draft of the document was produced, three (3) other prominent top Government Officials were selected for review, they are; **Adamu Muhammad Garin Gabas, OON, the Principal Private Secretary to His Excellency, the Governor of Jigawa State** and a retired Permanent Secretary at Ministry of Budget and Economic Planning and Government House, **Professor Haruna Musa, Executive Chairman, State Universal Basic Education Board (SUBEB)** and the Honorable Commissioner, Ministry of Budget and Economic Planning, **Hon Babangida Umar**, a retired banker who also served as Hon Commissioner, Ministry of Finance, Jigawa State from 2019 to 2023. The reviewers utilised their talents and cognate experiences to review the whole write up and lifted it to the present standard desired by all users of the information contained in the final document as presented.

Members of Staff of the Office of the State Auditor General who are too numerous to be mentioned were tasked with the data collection where they were deployed to all the nooks and crannies of Jigawa State and subsequently were able to cover all the 27 Local Governments Areas in the State. The Audit was successfully conducted and the report is hereby submitted to the Jigawa State House of Assembly for further legislative process.

Let me seize this opportunity to acknowledge and appreciate the Government of Jigawa State and the effort of His Excellency the Governor, **Malam (Dr.) Umar A. Namadi, FCA** for his invaluable support in ensuring that the Performance Audit for the Primary Health Care and Basic Education sub-sectors based on the framework of the **HOPE-GOV** program was developed and report submitted to the Honourable House.

Finally, I extend my sincere gratitude to the Accountant General, his team and the staff of the Office of the State Auditor General for the cooperation and understanding towards the success of this exercise.



(Dr.) Garba Muhammad Dutse, FCA, FCTI
FRC/2018/ICAN/00000017946
Auditor General, Jigawa State



OFFICE OF THE STATE AUDITOR GENERAL

BLOCK A NEW SECRETARIAT COMPLEX

P.M.B. 7016, DUTSE, JIGAWA STATE

Our Ref: AUD/ADM/26/VOL.III/336

Date: 23rd Dhul Hijjah, 1447 A.H.

(9th June, 2026)

AUDIT CERTIFICATE

The Audit was conducted based on the provision of section 125(1) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) and section 8 Sub,1 (k) of the Jigawa State Audit Law, No. 5, of 2019 (as amended). Pursuant to the World Bank Assisted Human Capital Opportunities for Prosperity and Equity (**HOPE-GOV**) program, the Accountant General of the State submitted the Consolidated Financial Statement and Accounts of the Government of Jigawa State along with a separate expenditure account for Basic Education and Primary Health Care sub-sectors for the annual Audit. In line with the HOPE-GOV program. While conducting the Financial Audit, the Office of the State Auditor General embarked on Performance Audit of the two (2) Sub-sectors with a view to achieve the Disbursement Link Result 4.2 (DLI – 4.2) to enable the State assess a grant under PforR from the World Bank as provided in the program.

BASIS OF OPINION

The audit was conducted in accordance with International Standards on Auditing (ISA) and International Organisation for Supreme Audit Institutions (INTOSAI) auditing Standards. In the course of the audit, I evaluated the overall adequacy of the Information presented in the statement of financial performance and the accompanying notes which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual. I have obtained information and explanation that to the best of my knowledge are relevant and necessary for the purpose of the audit. This audit has provided me with reasonable evidence and assurance to ascertain the level of achievement in terms of economy, efficiency and effectiveness derived from the Basic Education and Primary Health Care programmes which formed the basis for my independent opinion.

OPINION

In my opinion, the Financial Statements which are in agreements with books of accounts and records present fairly in all material respect the Expenditure both recurrent and capital for the two (2) subsectors of the Basic Education and Primary Health Care in Jigawa State for the year ended 31st December, 2025.

(DR.) Garba Muhammad Dutse, FCA, FCTI

FRC/2018/ICAN/0000017946

AUDITOR-GENERAL, JIGAWA STATE

EXECUTIVE SUMMARY

This report presents the findings of a performance audit of capital expenditure in Jigawa State's Basic Education and Primary Health Care sub-sectors for the 2025 financial year. The audit covered projects across all twenty-seven Local Government Areas under the World Bank-assisted HOPE-GOV programme and assessed whether resources were applied with due regard to economy, efficiency and effectiveness in support of improved education and health outcomes.

The audit was conducted pursuant to the constitutional and statutory mandate of the Office of the State Auditor General, including section 125(1) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) and the Jigawa State Audit Law No. 5 of 2019 (as amended). It was guided by relevant performance audit standards, procurement and sector frameworks, and the governance requirements of the HOPE-GOV programme.

A mixed-methods approach was adopted, combining review of budget, financial, procurement, contract and sector records with stakeholder interviews, site visits and physical verification of selected schools and primary health care facilities. This enabled the audit team to confirm project existence, assess functionality, examine compliance and determine whether outputs supported intended sector objectives.

The audit confirmed that selected expenditures met the HOPE-GOV eligibility threshold. In Basic Education, the top twenty projects accounted for approximately 99.84% of actual capital expenditure, with major investments in digital learning, school infrastructure, BESDA-supported interventions, instructional materials and laboratory equipment. In Primary Health Care, the top seventeen projects accounted for 100% of actual capital expenditure, with significant spending on immunization and malaria services, hospital improvements and primary health centre upgrades.

The audit further observed that Basic Education capital expenditure reviewed substantially met the required coverage threshold, as the twenty largest expenditure items accounted for almost the entire capital expenditure in the sector. Budget performance across the reviewed projects showed some variation, with a number of projects recording strong implementation rates while others reflected lower levels of utilisation. This suggests useful opportunities to further strengthen project planning, budget realism, procurement preparedness, timely fund release processes, implementation monitoring and performance reporting, so as to support more consistent delivery across Basic Education interventions.

Basic Education recorded actual expenditure of ₦65.762 billion against a budget of ₦85.959 billion, with personnel cost representing 56.15%, capital expenditure 40.37% and overheads 3.48%. Primary Health Care recorded actual expenditure of ₦44.509 billion against a budget of ₦56.387 billion, with capital expenditure representing 66.92%, personnel cost 31.35% and overheads 1.72%. This shows that Basic Education spending was largely personnel-driven, while Primary Health Care spending was more capital-intensive.

Overall, the audit found positive evidence of continuing government investment in school infrastructure, digital learning, health facility upgrading, immunization and malaria services. These investments were broadly aligned with the State's human capital development priorities and contributed to improved access to education and primary health care services.

The audit also identified areas requiring further attention, including delayed or incomplete works, quality defects, inadequate sanitation and disability-friendly access in some schools, and gaps in water, electricity, equipment, staffing and maintenance arrangements in some health facilities. Addressing these issues would further enhance the value of completed and ongoing investments.

The verdicts below are supported by the key table data, including economy scores of 98.54% for Basic Education and 98.56% for Primary Health Care, completion of 221 out of 281 Basic Education projects, and completion of 75 out of 133 sampled Primary Health Care projects.

Verdict on Economy: Economy was substantially met in both sectors, with high economy scores and evidence that most contracts were vetted and procured at reasonable cost.

Verdict on Efficiency: Efficiency was substantially met, as resources were converted into visible outputs, including completed education projects, PHC facility upgrades and other service-supporting interventions.

Verdict on Effectiveness: Effectiveness was substantially met, as investments contributed to improved learning conditions, PHC facility readiness, service access and key education and health outcomes.

In conclusion, capital expenditure in Basic Education and Primary Health Care during the 2025 financial year was broadly aligned with Jigawa State's human capital development priorities and showed positive evidence of economy, efficiency and effectiveness. While implementation gaps remain, the audit concludes that sustained attention to project quality, completion, facility readiness and post-completion monitoring will improve accountability, protect public investment and support better education and health outcomes across the State.

SECTION ONE

1.0 Background of the Performance Audit

1.1 Introduction

A performance audit is an independent assessment of whether an organization's systems, programs, or operations are operating in accordance with the principles of economy, efficiency, and effectiveness. It identifies inefficiencies and provides actionable insights for operational and financial improvement.

Performance audits often include an analysis of the conditions that are necessary to ensure that the principles of economy, efficiency and effectiveness can be upheld. These conditions may include good management practices and procedures to ensure the correct and timely delivery of services. Where appropriate, the impact of the regulatory or institutional framework on the performance of the audited entity should also be considered.

Primary healthcare (PHC) in Jigawa State, Nigeria, is managed by the Jigawa State Primary Health Care Development Agency (JSPHCDA). This framework integrates health management boards across its Local Government Areas (LGAs) to focus specifically on maternal, new-born, and child health. Jigawa is frequently rated as one of Nigeria's most functional states at ward level PHC service delivery.

The primary healthcare (PHC) sector in Jigawa State is undergoing aggressive revitalization, backed by massive budget allocations, expanded health insurance and workforce capacity enhancement as well as infrastructural development. Despite high functionality ratings in some areas, the state still battles severe human resource shortages and maternal mortality ratios.

Basic education in Jigawa State, Nigeria, covers the statutory nine years of free, compulsory schooling. This includes six years of primary school and three years of junior secondary school. Managed by the Jigawa State Universal Basic Education Board (SUBEB) under the Ministry of Basic Education, the sector is structured around distinct systems to address the demographic profile of the state.

Jigawa State is currently in the midst of an aggressive education transformation, with the administration declaring a state of emergency to revitalize its basic education sector. The government has committed substantial amount of fund to education, actively recruiting thousands of teachers, building new infrastructure, and heavily subsidizing student materials.

The performance audit was conducted by the Office of the State Auditor-General to look beyond financials. Unlike the traditional financial audit, the value for money audit assesses whether or not the citizens get tangible value for the money spent by the government. It focuses on the three core pillars of Economy, Efficiency and Effectiveness (3Es).

1.2 Aim and Objectives of the Audit

The main aim of this report is to assess the performance of basic education and primary health care subsectors in Jigawa State. The specific objectives are to:

- a) Determine the economy, effectiveness and efficiency of capital expenditure projects of basic education subsector for 2025 fiscal year in Jigawa State.

- b) Determine the economy, effectiveness and efficiency of capital expenditure projects of primary healthcare subsector for 2025 fiscal year in Jigawa State.
- c) Determine whether allocated funds were used in accordance with relevant financial and procurement regulations.
- d) Determine the factors militating against effective achievement of performance in basic education and primary healthcare subsectors in Jigawa State.
- e) Provide recommendations based on the findings for quality basic education and better healthcare service delivery at primary level

1.3 Scope of the Audit

The report covers the capital expenditure implemented for the 2025 fiscal year based on the financial statements and accounts as prepared and presented on the bases of international Public Sector Accounting Standards (IPSAS) and Hope-Gov guidelines. The audit focused on a selected projects, intending to cover at least 60% of the total capital expenditure for both sectors, in line with performance audit expectations and international best practices. The audit covers projects in both basic education and primary healthcare sectors of all the 27 local governments areas of Jigawa State.

1.4 Standards and Frameworks

The audit is conducted in accordance with national international standards, laws and guidelines which includes but not limited to; the World Bank HOPE-Gov Protocol specifically, the Disbursement Linked Results (DLRs) related to performance audit, the International standard on auditing (ISA) on Performance Audit, the International Organisation of Supreme Audit Institutions (INTOSAI) standards which aims to promote independent and effective auditing, the African Organisation for Supreme Audit Institutions (AFROSAI) audit standards and approaches and the Nigeria's Fiscal Responsibility Act to ensure compliance with budgetary transparency. Other Relevant frameworks under reference include the Universal Basic Education Act 2004, Public Procurement Act 2007, UBEC infrastructure guidelines, Jigawa State Due Process and Projects Monitoring Bureau Law 2019 (as amended), the National Health Act 2014, Primary Health Care Development Agency guidelines and State health sector regulations etc.

1.5 Methodology

The study used various methods including documentary data sourced from Jigawa Ministry of Education Science and Technology, Education Sector Medium Term Sector Strategy (MTSS) 2024-2026, Budget documents, Audited Financial Statement from the Office of the Auditor General of the State, Jigawa State Ministry of Budget and Economic planning Fourth Quarter 2025 budget implementation reports, procurement documents, contract files, capital expenditure data as reported by the State Accountant General, Open Contracting Data Standard (OCDS) report as obtained from Due Process and Project Monitoring Bureau. Jigawa State Annual Census Report and other evidences from basic education and primary healthcare. Primary data were also obtained from interviews; sites visits and physical verifications. The audit employs a triangulated research design to ensure data integrity, a purposeful sampling employed to determine the sample projects respondents as well as data reviewed, cleansed and coded. The data were analysed using a descriptive method and benchmarking. Financial analysis and compliance indices were also employed in the audit and the team conducted physical verification of selected capital projects across the 27 Local Government Areas of Jigawa State. Pictorial documentation was used to support the findings on infrastructure existence, completion, functionality and projects utilisation.

1.6 Significance of the Audit

Performance contributes to accountability and transparency. This report is significant to various stakeholders, including the Jigawa State Government, Jigawa State Ministry of Basic Education and its Agencies, Jigawa State primary health care, other states in Nigeria and other funding organisations. The research work was also adjudged to have policy and practical relevance and the findings of the study will impact on the literacy level and quality of education as well as the living standards of the citizens of the states.

SECTION TWO

2.0 Overview of Basic Education and Primary Health Care Sectors

2.1 Introduction

This section reviews issues related to the Basic Education and Primary Health Care sectors. It briefly explains basic education, the progress and achievements of the UBE programmes, basic education capital expenditure, and the measures to be taken in order to achieve the aims and objectives of basic education. Concerning primary health care, the section provides an overview of primary health care (PHC), the principles and elements of primary health care, capital expenditure for primary health care, and suggested various measures to improve the primary health care system.

2.2 Basic Education

Education is regarded as a veritable instrument for addressing various societal problems, including poverty eradication, as well as promoting economic growth and development. Education is life, and at the same time, it is regarded as a fundamental instrument that lifts individuals out of poverty, parochial thinking, and the suffering caused by ignorance. Basic education is the foundational level of formal learning that gives children essential skills, such as reading, writing, and arithmetic, along with basic knowledge needed for everyday life.

Generally, the key objectives of Universal Basic Education include eradicating illiteracy, reducing the rate of illiteracy, and bridging the educational gaps between various socioeconomic groups and geographical areas. Therefore, access to quality basic education provides a solid foundation for attaining national development, social equity, and economic growth. The skills and knowledge expected to be learned by children in basic education include literacy (reading and writing), numeracy (arithmetic), life skills, social skills, and preparation for secondary or vocational education.

The Universal Basic Education has become one of the major government initiatives aimed at providing compulsory and free education to all children in Nigeria from primary to junior secondary school and was introduced in 1999. The Universal Basic Education (UBE) Act of 2004 defines “Basic Education” as “early childhood care and education, nine years of formal schooling, literacy and non-formal education, skills acquisition programmes, and the education of special groups such as nomads and migrants, the girl-child and women, Almajiri, street children, and persons with disabilities” Article 15(1). This Act represents a milestone in Nigerian law, enacted to eliminate illiteracy and ensure that all children in Nigeria have access to nine years of free education, comprising six years of primary education and three years of junior secondary education. Furthermore, the Universal Declaration of Human Rights, in Article 13(1), provides that “education shall be directed to the full development of the human personality.” Furthermore, Article 13(2) states that primary education must be universal, ensuring that the basic learning requirements of all children are met and that the culture, needs, and opportunities of the community are taken into consideration. The UBE Act intends to ensure that all children of school age receive free and compulsory education and also outlines penalties for parents or guardians who fail to ensure that their children access this right.

Basic education comprises two levels; primary and lower secondary levels. The primary education as the first stage of basic education, typically spanning six years of full-time schooling. Children are usually admitted within the legally prescribed age range of five to seven years. This level of education is structured to equip young learners with fundamental skills in literacy and numeracy, together with introductory knowledge in subjects such as history, geography, natural sciences, social studies, religion, arts, and music. These subject areas enhance pupils’ ability to obtain and apply information relevant to their immediate environment, including their home, community, and nation. However, lower secondary education is the second stage of basic education, focusing on the foundational programmes established at the primary level. At this stage, instruction becomes more subject-oriented, requiring specialized teachers who deliver lessons within their areas of expertise. It typically covers three years of schooling and marks the end of basic education.

In Nigeria, the administrative structure of basic education has three tiers that implement its framework;

1. Universal Basic Education Commission (UBEC): This is a federal government agency that coordinates, monitors, and prescribes minimum standards for basic education across Nigeria.
2. State Universal Basic Education Board (SUBEB): At the state level, SUBEB is responsible for the administration and disbursement of funds required for basic education.
3. Local Government Education Authority (LGEA): This authority is tasked with ensuring that various stakeholders comply with the Universal Basic Education laws at the local government level.

Implementing the Universal Basic Education framework indicates a strong commitment by the country to achieving the United Nations' SDG 4, which aims to provide inclusive and equitable quality education and promote lifelong learning opportunities for all across the country. Hence, the Universal Basic Education Commission of Nigeria has strong collaborations with all states across the country in order to effectively achieve the aim and objectives of basic education.

2.2.1 Progress and Achievements of the UBE Programmes

Key achievements of the UBE programme as follows:

- Increase in enrolment of pupils and students
- Improvement in funding, as the UBE Act of 2004 mandates the Government of Nigeria to allocate 2% of the Consolidated Revenue Fund (CRF) to the Commission annually.
- Inclusion of technical and vocational education in the Universal Basic Education (UBE) curriculum, including agricultural science, home economics, basic technology, entrepreneurship, etc.
- Increase in girls' enrolment in schools.

2.2.2 Basic Education Capital Expenditure

In simple terms, capital expenditure is the amount of money incurred by the government, individuals, or corporate entities that provides long-term benefits spanning several years. Therefore, it refers to money spent by the government on the provision of machinery, equipment, buildings, health facilities, education, etc. It also includes expenditure incurred to acquire non-current assets with a lifespan of more than one year, such as land and investments that yield profits or dividends in the future. Consequently, daily running costs or recurrent expenditure are not considered capital expenditure.

Specifically, capital expenditure for basic education is incurred for the provision of buildings, equipment, and infrastructure, with a view to promoting the effective achievement of the aims and objectives of basic education. Therefore, such expenditure aims to enhance the conduciveness of the learning environment, boost the effectiveness of teaching, increase gender diversity and equity, minimize overcrowding in classrooms, and improve the enrolment and retention of pupils/students. Spending on capital expenditure can play a critical role in improving education quality in the long term, contributing to sustainable development, and assisting in the attainment of one of the key goals of UNESCO. Capital expenditure for basic education can be grouped into the following:

1. **School Infrastructure Development**
 - Construction of new classrooms and schools
 - Renovation of old or unsafe buildings
 - Provision of libraries and laboratories
 - Building toilets and clean water facilities
2. **Educational Facilities and Equipment**
 - Desks, chairs and teaching boards

- Science lab equipment
 - Computers and ICT centres
- 3. Digital and Technology Investment**
- Internet connectivity in schools
 - E-learning platforms and smart classrooms
 - Tablets or computers for students and teachers
- 4. Teacher Training Infrastructure**
- Equipping training centers with modern tools
 - Building teacher training centers and institutes
- 5. Transportation and Access**
- School buses for rural areas
 - Construction of roads to improve access to schools

2.2.3 Measures for Achieving Aim and Objectives of Basic Education

The following measures need to be taken in order to effectively achieve the aim and objectives of basic education:

1. Adequate funding allocation from government budgets and intervention funds.
2. Proper planning and needs assessment of schools and communities.
3. Transparent procurement processes for goods, works, and services.
4. Availability of qualified contractors and service providers.
5. Compliance with education policies and national standards.
6. Effective monitoring and evaluation mechanisms to ensure project quality.
7. Accurate data and documentation for decision-making and accountability.
8. Community participation and stakeholder engagement in project implementation.
9. Timely release and disbursement of funds.
10. Proper maintenance plans to sustain infrastructure and facilities after completion.

2.2.4 Brief on Administration and Management of Basic Education in Jigawa State

The administration and management of basic education in the state have its legal backing in the Jigawa State Universal Basic Education Board Law assented to on the 28th July 2008. The law made provision for free and compulsory basic education for children of school age in the state. The functions of the board include:

- a) Management of Primary and Junior Secondary School in the State;
- b) Registering, coordinating and supervising of teaching and learning in Private Schools that provide basic education in the state;
- c) Recruitment and appointment of teaching and non-teaching staff of the board;
- d) Promoting and discipline of teaching and non-teaching staff;
- e) Posting and development of staff;
- f) Establishment and supervision of all other departments and units under its jurisdiction;
- g) Retirement and re-absorption of teachers;
- h) Undertake capital projects as cleared by Ministry of Education;
- i) Training and re-training of teaching and non-teaching staff;
- j) Assessment and funding of salaries and allowances of teaching and non-teaching staff based on the scheme of service drawn up by the state Governments;
- k) Preparing testimonials and certificates of service for teaching staff where necessary;

- l) Dealing with leave matters including annual vacation;
- m) Promote relationship with donor agencies and liaise with the Federal Agencies such as UBEC and ETF with the aim of achieving overall objectives of UBE in the state;
- n) Carrying out mass mobilization and sensitization of the general public and into partnership with communities and all stakeholders on basic education with the aim of achieving overall objectives of UBE in the State;
- o) Ensuring that annual reports are rendered by heads of schools on teachers appointed to serve under them;
- p) Ensuring annual auditing account;
- q) Perform such other functions as may from time to time be assigned to the Board by the Governor.

In line with its functions as stated in section 11 (m) and (n), the board had the following departments and units for effective discharge of its mandate with the aim of achieving overall objectives of UBE in the state;

1. Local Education Authority S.16
2. Local Government Advisory Committee S.19
3. District Education Committee. S (21)

2.3.4 Source of Funding

Section 23 (1) of the Act provides the following sources of funds:

- a) Grants from the Commission;
- b) Contributions from the State and Local Governments;
- c) Donations from Donor Agencies and other International Development Partners.

2.3.5 Expenditures

Section 23 (2) of the Act states that the Board shall disburse from the fund all expenses relating to Basic Education in the State.

2.3 Primary Health Care

The origin of primary health care can be traced to the Alma-Ata Declaration, which was adopted in 1978 at an international conference held in Alma-Ata, Kazakhstan. It has since been considered a key concept in the World Health Organization's (WHO) agenda for achieving health equity across the globe. It offers basic, essential, and affordable health services that are close to where people live and work. The essential objectives of primary health care include enhancing overall community health, minimizing preventable diseases and deaths, providing necessary early diagnosis and treatment, improving health awareness and prevention, and ensuring equity and fairness in access to health services. Achieving these objectives is expected to play a critical role in improving life expectancy, controlling disease outbreaks, reducing congestion in hospitals, fostering healthier lifestyles, and strengthening the provision of health care services in rural areas. Principal attributes of a sound primary health care system include affordability and accessibility, provision of preventive rather than curative services, integration with national health systems, and support for all community members at all times.

Moreover, the World Health Organization (2017) describes primary health care as the lowest tier and initial point of health care services, comprising clinics, health posts, health centres, and comprehensive health centres that provide basic care services such as promotive, preventive, curative, and rehabilitative services. Primary health care comprises three interconnected and mutually reinforcing elements: (i) comprehensive, integrated health services that combine primary care with essential public health functions; (ii) multi-sectoral policies and actions that address the broader, upstream determinants of health; and (iii) the engagement and empowerment of individuals, families, and communities to promote social participation, self-care, and self-reliance in health.

The provision of improved-quality primary healthcare services will enhance access to healthcare facilities and support the achievement of Sustainable Development Goal 3 (SDG 3), which focuses on good health and well-being. The Primary Healthcare Centres play a significant role in promoting health equity and improving health outcomes, particularly in low and middle-income nations. It is designed to ensure accessible, equitable, and community-based healthcare for all people, especially at the grassroots level.

In Nigeria, agencies such as the National Primary Health Care Development Agency (NPHCDA) play a key role in coordinating and supervising primary health care infrastructure development across states and local governments. Besides, the National Primary Health Care Development Agency, which coordinates immunization, maternal care, and community health initiatives. There are also counterparts at both the state and local government levels.

2.3.1 Principles and Elements of Primary Health Care

Key principles and elements of primary health care as follows:

1. **Equity/Equitable Distribution:** This means that everyone has the right to access healthcare regardless of their financial status—whether rich or poor, rural or urban.
2. **Community Participation:** All community members should actively participate in the planning, delivery, and maintenance of healthcare services.
3. **Inter-sectoral Coordination:** Based on the Alma-Ata Declaration, primary health care should be properly coordinated with other sectors and disciplines such as industry, public works, education, housing, agriculture, animal husbandry, and food production.
4. **Appropriate Technology:** Primary health care should be supported with effective and relevant technology that enhances the availability and accessibility of healthcare services.
5. **Support Mechanism Availability:** There is a need to provide sufficient mechanisms to achieve primary health care objectives, including the provision of qualified medical doctors, nurses, community health workers, and other professionals required to work together as a strong health team.

The responsibility for financing primary health care lies with the government. In addition, there are various sources of funding for primary health care, such as taxes, donations, out-of-pocket payments, and health insurance (World Health Organization, 2017).

2.3.2 Capital Expenditure for Primary Health Care

Capital expenditures for primary health care consist of long-term investments in health infrastructure, facilities, and durable equipment aimed at improving the delivery, accessibility, and quality of basic health services at the community level. In contrast to recurrent expenditures, which consist of operational costs such as staff salaries and overhead expenses, capital expenditure concentrates on assets that provide long-term benefits and support sustainable health service delivery. Therefore, capital expenditures are incurred to acquire infrastructure or assets that are durable in nature, as they can be used to provide primary health care services for more than one year. This implies that expenditures incurred on a daily basis, and whose benefits do not exceed one year, are not regarded as capital expenditure.

The major sources of primary health care are government budgets (federal, state, and local governments), donor agencies and health intervention funds, public–private partnerships (PPPs), and development partners (such as the World Health Organization and UNICEF).

The capital expenditures for primary health care can be classified or grouped into the following components:

1. **Construction of Health Facilities:** expenditure on building primary health centres, clinics, maternity homes, and community health posts.

2. Renovation and Rehabilitation of Facilities: Funds used to repair, upgrade, or expand existing health infrastructure.
3. Medical Equipment Procurement: Purchase of essential diagnostic and treatment equipment such as ultrasound machines, laboratory tools, hospital beds, and delivery kits.
4. Furniture and Office Equipment: Provision of items such as chairs, tables, cabinets, office desks, and patient waiting-room furniture.
5. Transportation Equipment: Acquisition of ambulances, motorcycles, and other vehicles used for emergency response and outreach services.
6. Water and Sanitation Infrastructure: Investment in boreholes, water supply systems, toilets, and waste disposal systems within health facilities.
7. Power Supply Systems: Installation of generators, solar power systems, and other electricity infrastructure to ensure uninterrupted health services.
8. Information and Communication Technology (ICT) Infrastructure: Procurement of computers, health information systems, internet facilities, and digital record-keeping equipment.

Moreover, basic requirements for capital expenditure for primary health care include the following:

1. Adequate government funding and budgetary allocation for health infrastructure.
2. Proper needs assessment of health facilities and community health demands.
3. Transparent procurement and contracting processes for equipment and construction.
4. Availability of qualified health infrastructure contractors and suppliers.
5. Compliance with national health policies, standards, and regulations.
6. Effective planning, design, and implementation of health projects.
7. Adequate supervision, monitoring and evaluation of capital projects.
8. Availability of accurate health data for informed decision-making.
9. Community involvement and stakeholder participation in project development.
10. Timely release and proper utilization of allocated funds.
11. Provision for maintenance and sustainability of health infrastructure and equipment.

2.3.3 Measures to Improve Primary Health Care System

The following essential measures that can boost the performance of primary health care:

1. Developing effective public health education to eliminate or reduce to the barest minimum common illnesses in society, such as malaria, typhoid, and other communicable diseases.
2. Provision of adequate funding for primary health care from all tiers of government.
3. Primary health care should have effective leadership and be politically stable to ensure that all initiatives are successfully achieved.
4. Program evaluation, supervision, and monitoring should be actively implemented with competent staff. In addition, health policymakers should prioritize the continuous training of rural health workers in order to minimize their transfer from rural areas to urban centres.
5. Maintaining basic health standards requires improved housing conditions, sufficient access to safe drinking water, proper environmental sanitation, and an adequate food supply, all of which are essential for good health.
6. Reducing unnecessary financial burdens on local government authorities to enable them to focus on supporting primary health care centres in areas such as health education, treatment and prevention of infectious and non-infectious diseases, and the provision of rehabilitation and palliative care for all.
7. Provision of monetary incentives and other welfare packages to minimize health workers' turnover.

2.3.4 Brief on Administration and Management of Primary Healthcare in Jigawa State

The administration and management of primary health care in the state have its legal backing in the Primary Health Care Development Agency Law 2016. The law was amended by Primary Health Care Development Agency (Amendment No.1) Law 2024. The Law is applicable to Primary Health Centres, Primary Health Clinics (Basic Health Clinics) dispensaries/health posts and Mobile Clinics (taking off from Health Clinics).

The Agency has a Board that perform the following functions as enshrined in Section 10 of the law as follows:

- (a) Ensure coordination of planning, budgetary provision and monitoring of all primary health care services in the state
- (b) Advise the Governor and the LGA health authorities in the state on any matter regarding primary health care in the state.
- (c) Recruitment, promotion, posting, transfer, training and discipline of staff of GL1-6 and facilitate recruitment of officers of grade 7 and above;
- (d) Pay salary and allowances of primary health care staff;
- (e) Disburse funds provided to it by the NPHCDA and other sources
- (f) Undertake capital projects such as construction of new PHC facilities, renovation, equipping, upgrading and rehabilitation
- (g) Ensure that annual reports are rendered by primary health care facilities in the LGA health authorities;
- (h) Ensure auditing of accounts of primary health care facilities in the LGAs;
- (i) Consider application for, and issue certificate of Needs and Standards to appropriate primary health care institution in its area of jurisdiction; and
- (j) Perform such functions as may be assigned to it by the Governor or the Honourable Commissioner of Health.

Similarly, the Agency perform certain functions in order to achieve the objectives of the agency as provided in Section 16 as follows:

- a) Day to day execution of PHC activities;
- b) Receipt, disbursement and auditing of funds for other levels;
- c) Conduct of annual performance review;
- d) Supervising the other levels of PHC structures;
- e) Personnel management in all establishment matters pertaining PHC staff;
- f) Attending national and other meetings;
- g) Ensuring the delivery of quality services at all levels
- h) Convening quarterly board meetings;
- i) Resource mobilization and utilization;
- j) Planning, implementing, monitoring and supervising PHC service;
- k) Procurement and the distribution of drugs and consumables for PHC services from state Drug management system;
- l) Maintenance and renovation of equipment and infrastructure;
- m) Ensuring inter sectoral collaboration;
- n) Coordinate and supervise the LGA PHC Departments; and
- o) Any other function given by the governing board or the commissioner of health.

For effective delivery of primary health care services in the state the law made provisions for the establishment of certain offices and committees as follows:

1. LGA PHC Management Offices
2. Ward Development Committees
3. Facility/Village Health Committee

2.3.5 Source of Funding

According to Primary Health Care Development Agency (Amendment No.1) Law 2024.

Section 27 (2) provides that the fund of the Agency shall also include such fund as may accrue to the agency from:

- (a) The Appropriation law of the State;
- (b) The Appropriation law of the Local Government Councils;
- (c) Basic Health Care Provision Fund;
- (d) Such intervention funds as may accrue to the agency from the Federal Government;
- (e) Approved Local and International donor agencies;
- (f) Gift from approved sources;
- (g) Grants and aids from approved sources;
- (h) Such other sources as may from time to time be approved by the Governor

Section 27 (3) The funds accruing to the Agency in subsection (2) shall be used to defray the cost of running the Agency, PHC facility and such other purposes as may be connected to the function of the Agency.

SECTION THREE

3.0 Findings

3.1 Introduction

This section presents and analyse the data collected from both documentary and primary sources. It starts with the analysis of the eligibility criteria and budget performance. The descriptive results, economy, efficiency and effectiveness were explained. Also, the factors militating against effective performance of both basic education and primary healthcare sectors.as well as the process involved in the project execution.

3.2 Preliminary Analysis of Capital Expenditure

3.2.1 Basic Education Expenditure Assessment Criteria

Table 1 present the top 20 basic education expenditure covering the actual expenditure, budgeted expenditure, actual expenditure percentage and the budget performance of each of the projects which accounted for 99.8% of the actual expenditure while other projects accounted for 0.16%. Jigawa Unite-New globe project for digital learning proportion is 43.41%, basic education provision primary and junior secondary structures actual expenditure proportion to the total expenditure was 16.9% while World Bank Supported Better Education Service Delivery for all (BESDA) projects share of the total expenditure is 10%. This implies that the top 20 projects from the basic education satisfy the initial eligibility criteria of the GOV-HOPE. It could however be observed that, there was high concentration of expenditure in very few projects (Jigawa Unite/New Globe, with about ₦9.50 billion, representing around 43.41% of actual expenditure and Basic Education provision for primary and junior secondary structures with about ₦3.70 billion, equivalent to almost 17%). That means the top two items (not just the top 20 items) accounted for over 60% of the actual expenditure reviewed. This concentration is significant and found to be risky because any lapse in implementation in these two projects could materially affect the overall performance of the sector. The explanation given by the implementing agency was that, the scope of expenditure for these two (2) items is state-wide, with a decentralised implementation framework that mitigates implementation risks, and that the similarity in expenditure necessitated consolidating the budgetary provision under a single budget line.

Table 1. Top 20 Basic Education Expenditure

S/N	Particulars	Actual	Budget	Actual %	Actual As % of Budget
1	Jigawa Unite -New globe project for education digital Learning	9,501,751,765.14	18,675,000,000.00	43.41	50.88
2	Basic Education Provision Primary & Junior Secondary Structures	3,700,000,000.00	9,441,000,000.00	16.90	39.19
3	World Bank Supported Better Education Service Delivery for All (BESDA) Project	2,213,294,360.71	2,300,000,000.00	10.11	96.23
4	Construction of Schools and Other Institutional Buildings	1,256,106,772.64	2,000,000,000.00	5.74	62.81
5	Procurement of Instructional Materials & Laboratory Equipment for Basic Education	1,090,754,549.67	1,186,500,000.00	4.98	91.93
6	Basic Education Sector Planning Research & Statistics	862,051,722.23	1,796,550,000.00	3.94	47.99
7	Basic Education Rehabilitation & Major maintenance of Primary and Junior Secondary school Structure	794,190,708.04	1,000,000,000.00	3.63	79.42
8	Tsangaya Development Projects	465,347,684.84	2,654,000,000.00	2.13	17.53
9	Islamic / Quranic Education for Primary & Junior Secondary Schools	353,268,004.42	647,500,000.00	1.61	54.56
10	Nomadic Basic Education (Furniture and Instructional Materials)	236,095,312.50	280,950,000.00	1.08	84.03
11	Basic and Post Literacy Remedial & Continuing Education	232,989,856.25	233,059,000.00	1.06	99.97
12	Nomadic Basic Education Projects (Structures and Facilities)	224,549,391.34	370,000,000.00	1.03	60.69
13	Procurement of Instructional Materials	205,036,215.96	461,600,000.00	0.94	44.42
14	Basic Education Teacher Capacity Development	201,033,600.00	335,000,000.00	0.92	60.01
15	Implementation of Education student Care Programme	147,662,974.00	900,000,000.00	0.67	16.41
16	Adult Mass Literacy Programme	105,554,486.77	105,600,000.00	0.48	99.96
17	Girls Child Education Programme - (GCEP)	91,226,250.00	235,000,000.00	0.42	38.82
18	Procurement of ICT Equipment for Basic Education Schools	83,533,554.19	410,000,000.00	0.38	20.37
19	Special (Basic Education Programme)	50,691,450.00	205,800,000.00	0.23	24.63
20	Procurement of ICT Equipment for Basic Education Development	39,838,762.51	160,000,000.00	0.18	24.90

21	Development of Libraries	25,911,773.32	38,000,000.00	0.12	68.19
22	Others Partners Support to Basic Education	9,760,000.00	60,000,000.00	0.04	16.27
23	UBEC Basic Education Special Intervention Programme (Capacity Building)	0.00	670,400,000.00	0.00	0.00
24	Basic Education School Furniture Procurement & Reports	0.00	537,700,000.00	0.00	0.00
25	Basic Education teacher Quality Improvement Activities	0.00	442,000,000.00	0.00	0.00
26	Basic Education Open Defecation Free Project	0.00	150,000,000.00	0.00	0.00
27	Girls Child education Programme	0.00	50,000,000.00	0.00	0.00
28	Basic Education Food and Nutrition Food and Nutrition Interventions and Support	0.00	10,000,000.00	0.00	0.00
29	Women Vocational Education Centres	0.00	280,000.00	0.00	0.00
		21,890,649,194.53	45,355,939,000.00	100%	

Top 20 **21,854,977,421.21** **99.84%**
Others **35,671,773.32** **0.16%**

3.2.2 Primary Health Care Assessment Criteria

Table 1 present the top 17 Primary Health Care expenditures covering the actual expenditure, budgeted expenditure, actual expenditure percentage and the budget performance of each of the projects which accounted for 100% of the actual capital expenditure for the year 2025. Although, the projects are less than 20 projects, it has satisfied the eligibility criteria as the projects are higher than the 60% requirements. The Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services accounted for 54.54% of the actual expenditure which is significant. Improvement of general hospitals expenditure share of the actual expenditure is 18.69%, while actual expenditure for upgrading primary healthcare centres expensed to 6.6% of the actual expenditure of the sector. The performance audit covered only 17 items, where actual expenditure was recorded and some of the budget lines under the control of the Ministry of Health (not PHCDA) because the items were included not based on the mandate PHCDA but on being primary healthcare-related expenditures under the implementation of the Ministry of Health.

Table 2. Top 17 Primary Healthcare Expenditure

S/N	Particulars	Actual	Budget	Actual %	Actual As % of Budget
1	Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT)	16,187,111,429.53	16,200,000,000.00	54.34	99.92
2	Improvement Of General Hospitals	5,565,865,137.86	7,544,000,000.00	18.69	73.78
3	Upgrading Of Primary Health Centres	1,968,805,635.51	2,062,000,000.00	6.61	95.48
4	Establishment of Diagnostic and Cardiac Centre Dutse	1,500,398,952.39	3,000,000,000.00	5.04	50.01
5	B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects	1,274,323,166.12	1,398,820,000.00	4.28	91.10
6	Free Maternal and Child Health Programme in Secondary Hospitals	1,168,918,701.17	1,200,000,000.00	3.92	97.41
7	Dialysis & Oncology Operational Units	713,278,700.75	715,000,000.00	2.39	99.76
8	Establishment of Crayon Oxygen Plant	660,648,323.98	3,000,000,000.00	2.22	22.02
9	State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	312,000,000.00	3,889,500,000.00	1.05	8.02
10	Psychiatric Hospital Kazaure	160,761,460.27	300,000,000.00	0.54	53.59
11	Health System Strengthen Fund	64,375,000.00	115,000,000.00	0.22	55.98
12	Malaria Control Booster Programme	58,123,000.00	102,000,000.00	0.20	56.98
13	Implementation of Health Student Care Programme	37,108,883.33	500,000,000.00	0.12	7.42
14	Development of Planning Preventive Unit	36,730,000.00	37,000,000.00	0.12	99.27
15	State Emergency Maternal and Child Health Intervention Centre (SEMCHIC)	36,594,000.00	100,000,000.00	0.12	36.594
16	Primary Eye Care Onchocerciasis	29,975,000.00	50,000,000.00	0.10	59.95

17	Primary Health Care Programmes / Projects	12,337,650.00	788,260,000.00	0.04	1.57
18	Establishment of Operational Research Unit		5,830,000.00		
19	HIV / AIDS Control Complementary Programme		15,000,000.00		
20	Leprosy Referral and T. B. Hospital Hadejia		30,000,000.00		
21	Health Management Information Dbase Development		115,000,000.00		
22	Jigawa State Drug Management Agency (JIMSO)		10,000,000.00		
23	Infectious Diseases Hospital		50,000,000.00		
24	PHCD Health System Programmes		25,000,000.00		
25	Supplementary Immunization Activities		91,000,000.00		
26	Food and Nutrition (Health) Programme Activities		50,000,000.00		
		29,787,355,040.91	41,393,410,000.00	100.00	

Top 17
Others

29,787,355,040.91
100%
0

3.2.3 Basic Education and Primary Healthcare Expenditure Analysis

Tables 3 and 4 present the basic education expenditures covering the actual expenditure, budget actual expenditure percentage and the budget performance of each of the projects.

Table 3. Basic Education Expenditure Analysis

S/N	Particulars	Actual	Budget	Variance	% Variance	% Total Exp
1	Personnel	36,923,900,624.95	36,971,650,000.00	47,749,375.05	0.13	56.15
2	Overheads	2,291,623,408.06	3,513,200,000.00	1,221,576,591.94	34.77	3.48
3	Capital Expenditure	26,546,611,213.70	45,474,539,000.00	18,927,927,786.30	41.62	40.37
	Total	65,762,135,246.71	85,959,389,000.00			100.00

Table 3 depicts that basic education expenditure, comprising of personnel cost, overheads and capital expenditure. From the table, it was evident that personnel cost accounted for 56.15% of the total actual expenditure. The overheads share is 3.48% while 40.37% represents the share of capital expenditure to the total expenditure.

Table 4. Primary Healthcare Expenditure Analysis

S/N	Particulars	Actual	Budget	Variance	% Variance	% Total Exp
1	Personnel	13,955,589,918.75	14,108,960,000.00	153,370,081.25	1.09	31.35
2	Overheads	766,076,993.55	884,458,000.00	118,381,006.45	13.38	1.72
3	Capital Expenditure	29,787,355,040.91	41,393,410,000.00	11,606,054,959.09	28.04	66.92
	Total	44,509,021,953.21	56,386,828,000.00			100.00

Table 4 analyses the primary health care expenditure for 2025 financial year. Personnel cost represented 31.35% of the total actual expenditure. The overheads accounted for 1.72% while the capital expenditure has the highest share of 66.92%.

3.2.4 Descriptive Statistics of Capital Expenditure

The descriptive results of actual and budgeted expenditure for the year 2025 for eight (8) classes of expenditure in the Basic Education Sector is presented in Table 5.

Table 5. Descriptive Statistics of Summary of Capital Expenditure for 2025

Variable	Observations	Mean	Std. Dev.	Minimum	Maximum
ACEXP2025	8	7041.75	7,455.78	25.91	182,014.85
FBEXP2025	8	10,858.49	10,948.48	38	25,598.05

Source: Generated Using Stata Software

From Table 5 the descriptive statistics showed a mean value of ₦7,041,750,000.00 a minimum value of ₦25,910,000.00 and a maximum value of ₦182,014,850,000.00 actual expenditure (ACEXP2025). On the other hand, the mean value of budget (FBEXP2025) is ₦10,858,490,000.00 a minimum value of 38,000,000.00 and a maximum ₦25,598,050,000.00 The standard deviation in both cases demonstrates that there is no significant variation from the mean.

3.3 Basic Education

The findings on economy, efficiency and effectiveness of basic education projects in Jigawa State are as follows.

3.3.1 Economy

Economy assesses whether project resources were acquired at the lowest reasonable cost consistent with quality. Economy means minimizing the cost of resources while maintaining quality. Economy is concerned with minimizing the cost of resources used (staff, materials and equipment) for an activity in the pursuit of its objectives of whether they are in accordance with sound administrative principles and practices and management policies. Thus, in other economy means spending economically, whilst maintaining quality. E.g. procurement of standard items such as school or hospital supplies of a given quality at the best possible price.

For the purpose of this report economy was measured as considering the cost variance as well as the economic ratio. The cost variance is calculated by subtracting the vetted cost from the proposed cost while the performance ratio is computed by dividing the vetted project cost by the proposed project cost and then multiplied by 100. The formulae are presented as.

Economy Formula

- i) Cost Variance = Proposed Cost – Vetted Cost
- ii) Economic ratio = $\frac{\text{Vetted Project cost}}{\text{Proposed Project Cost}} \times 100$

To assess the economy or otherwise of a project, three parameters were used. Performance Value less than 100 is considered economical. The value equal to 100 is quite economical while a value of greater than 100 is regarded as not economical. Table 5 presents the variance, its percentage and the performance of basic education projects in Jigawa state.

Table 6. Economy Indicator Basic Education

S/N	Description	Submitted (₦)	Vetted (₦)	Variance (₦)	% Variance	Perf. Value
1	Construction of Classrooms Across the State Under 2025 Capital Projects	568,705,882.91	531,972,231.80	36,733,651.11	6.46	93.54
2	Renovation of Classrooms Across the State Under 2025 Capital Projects	568,705,882.91	531,972,231.80	36,733,651.11	6.46	93.54
3	Construction of 6-seater toilet, renovation of 5-seater toilet and solar electricity supply at Danbarama Tsangaya Model School	44,407,777.53	7,888,096.20	36,519,681.33	82.24	17.76
4	Renovation Of Structure And Wall Fence At Some Tsangaya Schools	525,614,737.72	489,207,252.35	36,407,485.37	6.93	93.07
5	Consultancy Services For The Renovation, Additional Structures And Facilities At 7 No. Tsangaya Schools Across The State	52,645,169.49	25,046,678.38	27,598,491.11	52.42	47.58
6	Consultancy Services for Construction of 30No. Tsangaya Recitation of Halls and 30No. Reading Shades Across 30 Constituencies in the State	39,620,869.96	22,803,317.34	16,817,552.62	42.45	57.55
7	Renovation Of JTQ 1-Block At Sais Hadejia	34,651,334.93	25,043,988.39	9,607,346.54	27.73	72.27
8	Upgrading Of 2 No. Vehicles	18,617,817.50	12,251,775.00	6,366,042.50	34.19	65.81
9	Procurement And Distribution Of Instructional And Sporting Materials To Nomadic Junior And Primary School Across The State	29,782,230.00	24,772,730.00	5,009,500.00	16.82	83.18
10	Proposed construction of kitchen/dinning hall, pit toilet and perimeter wall fence (487m long) at Integrated Tsangaya School Ringim	136,203,049.33	131,686,457.25	4,516,592.08	3.32	96.68

11	Construction of kitchen/dinning hall, pit toilet and perimeter wall fence (408m long) at Integrated Tsangaya School Dutse	126,218,987.90	122,961,236.95	3,257,750.95	2.58	97.42
12	Construction of kitchen/dinning hall, pit toilet and perimeter wall fence (351m long) at Integrated Tsangaya School Kafin Hausa	118,801,752.35	116,617,671.63	2,184,080.72	1.84	98.16
13	Construction Of 1-Block Of 3-Classrooms	222,823,813.52	222,102,871.75	720,941.77	0.32	99.68
14	Procurement Of Teaching Materials	9,502,623.75	8,839,650.00	662,973.75	6.98	93.02
15	Procurement Of ICT Equipment For Basic Education Development	9,600,000.00	9,030,000.00	570,000.00	5.94	94.06
16	Procurement of Teaching and Learning Materials for Basic and Post Basic Literacy Programme (Revised Scope)	4,555,043.75	4,237,750.00	317,293.75	6.97	93.03
17	Procurement and distribution of instructional materials for 400 No. Adult and 150 No. Youth Islamiyya Literacy Centres	19,671,640.00	19,473,700.00	197,940.00	1.01	98.99
18	Procurement And Distribution Of Instructional Materials For 400 No. Adult And 150 No. Youth Islamiyya Literacy Centres (2025)	19,671,640.00	19,473,700.00	197,940.00	1.01	98.99
19	Renovation /construction work at Gagarawa Tsangaya Model School	46,734,782.90	46,734,782.90	0.00	0.00	100.00
20	Renovation /construction work at Gantsa Tsangaya Model School	102,854,003.63	102,854,003.63	0.00	0.00	100.00
21	Renovation/construction work at Turabu Tsangaya Model School Tsangaya Model School	36,202,081.80	36,202,081.80	0.00	0.00	100.00

22	Renovation /construction work at at Birniwa Tsangaya Model School	52,272,867.03	52,272,867.03	0.00	0.00	100.00
23	Consultancy Services for Jigawa Unite New Flobe Educational Project for 1,162 Conventional Primary Schools Across the State	68,616,330,944.30	68,616,330,944.30	0.00	0.00	100.00
24	Procurement of 15,000 Copies of School Record of Work Books	48,000,000.00	48,000,000.00	0.00	0.00	100.00
25	Procurement of Instructional Materials	31,461,423.00	31,461,423.00	0.00	0.00	100.00
26	Procurement of School Furnitures	38,066,287.00	38,066,287.00	0.00	0.00	100.00
27	Payment of Facilitators and Coordinators for Programmes of Basic and Post Basic Literacy Centres	62,208,000.00	62,208,000.00	0.00	0.00	100.00
28	Payment if Facilitators and Coordinators for Programmes of Women Vocational Education Centre	17,280,000.00	17,280,000.00	0.00	0.00	100.00
29	Payment of Facilitators and Coordinators for Programmes of 81 Remedial and 36 Continuing Education Centres	54,486,000.00	54,486,000.00	0.00	0.00	100.00
30	Renovation of Classrooms Across the State Under 2025 Capital Project	531,972,231.80	531,972,231.80	0.00	0.00	100.00
31	Procurement of Teaching and Learning Materials for Women Vocational Education Centres (Revised Scope)	1,833,910.00	1,833,910.00	0.00	0.00	100.00
32	Procurement of Solar Power Radio, Memory SD Card, Learning Materials and Production of Primers for Literacy by Radio (Revised Scope)	67,009,856.25	67,009,856.25	0.00	0.00	100.00

33	Procurement And Distribution Of 3-Sitting Desks And Sitting Mats (Small Size) For Nomadic Schools Across The State	88,680,781.25	88,680,781.25	0.00	0.00	100.00
34	Procurement Of 8,750 Cartons Of Brand White Chalk With Inscription Of Jigawa State	25,375,000.00	25,375,000.00	0.00	0.00	100.00
35	Procurement Of 400No. Double Decker Beds	58,474,625.00	58,474,625.00	0.00	0.00	100.00
36	Procurement Of 31,250 Cartons Of Brand White Chalk For Distribution To Basic Schools Across The State	64,062,500.00	64,062,500.00	0.00	0.00	100.00
37	Procurement Instructional Materials	4,935,000.00	4,935,000.00	0.00	0.00	100.00
38	Renovation of Classroom Block at Rumbawa B Nomadic Primary School in Dutse LGA	4,063,604.82	4,077,771.73	(14,166.91)	-0.35	100.35
39	Renovation of Classroom Block at Ruba B Nomadic Primary School in Kiri Kasamma LGA	4,002,274.23	4,016,713.88	(14,439.65)	-0.36	100.36
40	Renovation /construction work at Gwiwa Tsangaya Model School	173,974,191.35	174,003,256.67	(29,065.32)	0.02	100.02
41	Renovation/Construction Work at Sule Tankarkar Tsangaya Model School	69,169,033.49	69,198,098.81	(29,065.32)	-0.04	100.04
42	Renovation of Classroom Block at Gudari Nomadic Primary School in Kiri Kasamma LGA	9,388,033.62	9,495,332.52	(107,298.90)	-1.14	101.14
43	Renovation Of Jahun Divisional Library	12,448,377.09	12,575,676.40	(127,299.31)	-1.02	101.02
44	Renovation of Classroom Block at Alkumma Nomadic Primary School in Kafin Hausa LGA	6,658,883.56	6,807,896.99	(149,013.43)	-2.24	102.24
45	Renov. of Classroom Block at Ruba A Nomadic Pri. School in Kiri Kasamma LGA	9,797,339.72	9,982,924.30	(185,584.58)	-1.89	101.89

46	Renovation of Classroom Block at Zadau Nomadic Primary School in B/Kudu LGA	15,755,047.73	15,947,317.32	(192,269.59)	-1.22	101.22
47	Procurement Of Office Furniture And Office Equipment	21,207,436.06	21,473,286.79	(265,850.73)	-1.25	101.25
48	Procurement of Teaching and Learning Materials for Women Vocational Education Centre	1,986,300.00	2,581,110.00	(594,810.00)	-29.95	129.95
49	Renovation of Classroom Block each at 6No. Nomadic Schools (2025)	49,664,990.93	50,327,956.74	(662,965.81)	-1.33	101.33
50	Procurement of Teaching and Learning Materials for Basic and Post Basic Literacy Programme	4,539,900.00	5,437,250.00	(897,350.00)	-19.77	119.77
51	Procurement Of Office Equipment	9,250,000.00	10,188,296.27	(938,296.27)	-10.14	110.14
52	Procurement of Instructional Materials	4,996,500.00	6,550,875.00	(1,554,375.00)	-31.11	131.11
53	Construction Of 2No. Workshop Blocks Each At GDSTC Kafin Hausa And GDSTC Gumel	93,351,522.50	95,205,781.08	(1,854,258.58)	-1.99	101.99
54	Construction of 30 No. Tsangaya Reading shades across 30 Constituencies in the state	134,968,000.50	136,917,041.10	(1,949,040.60)	-1.44	101.44
55	Procurement Of Ict Equipment For Basic Education Development	61,950,000.00	64,419,375.00	(2,469,375.00)	-3.99	103.99
56	Procurement Of Officials Vehicles	138,352,500.00	141,201,250.00	(2,848,750.00)	-2.06	102.06
57	Procurement Of Pupil's And Teacher's Furniture	510,411,582.30	513,479,545.70	(3,067,963.40)	-0.60	100.60
58	Proposed Procurement of 3No. Official Vehicles	55,080,000.00	59,211,000.00	(4,131,000.00)	-7.50	107.50
59	Renovation Of 3No. Hostels (Hadejia, Gumel And Kazaure Houses) At GGAUSS Babura	42,062,374.26	46,394,337.23	(4,331,962.97)	-10.30	110.30

60	Procurement Of Emis Gadgets And Upgrading Of Software	82,630,000.00	90,176,375.00	(7,546,375.00)	-9.13	109.13
61	Construction of 30 No. Tsangaya Recitation Halls across 30 Constituencies in the state	278,983,201.80	288,079,519.69	(9,096,317.89)	-3.26	103.26
62	Construction of 30No. Tsangaya Recitation Halls and 30No. Reading Shades Across 30 Constituencies in the State	413,951,202.30	424,996,560.79	(11,045,358.49)	-2.67	102.67
63	Procurement of Solar Power Radio, Memory SD Card Learning Materials and Production of Primers for Literacy by Radio	66,948,000.00	95,990,781.00	(29,042,781.00)	-43.38	143.38
64	Procurement Of School Uniforms, School Bags, Exercise Books, Bicycles And Wheel Chairs For Students In Jigawa State Under Danmodi Students Care Programme	388,000,000.00	446,662,500.00	(58,662,500.00)	-15.12	115.12
65	Educational Services In Respect Of 1,162 Conventional Primary Schools Across The State From New Globe Education Services	63,829,145,064.50	68,616,330,944.30	(4,787,185,879.80)	-7.50	107.50
						98.54

From table 5, a total number of 18 projects representing 28% of the projects sampled for basic education showed a positive variance. A positive variance indicate savings in capital expenditure spending. This signifies that the contract proposals were vetted and reduced by the Due Process and Project Management Bureau. It has been the policy of the bureau to review contract sum and can issue a statement of no objection to that effect if the variation is not greater or less than 5% of the proposed contract cost. However, in some exceptional circumstances, a higher percentage variance can be allowed. The variations range from 1.01% to 82.24%. Procurement and distribution of instructional materials for adult and youth Islamiyya literacy centres have the least variation while construction of 6-seater toilets, renovation of 5-seater toilet and solar electricity supply at Danbarama Tsangaya model school in Jahun local government showed the highest variation. Also, 19 projects showed no variation while 28 projects cost were adjusted upward by the Due process and project monitoring bureau.

Further, the economic performance indicator as depicted in Table 5, revealed that significant number of projects showed a score of either less or equal to 100. Thus, the overall mean score of 98.54% demonstrates economy in capital expenditure of basic education in Jigawa State.

3.3.2 Efficiency

This simply means maximizing outputs from available resources. It assesses how well resources are converted into outputs. Efficiency is concerned with the relationship between goods and services produced (the outputs) and the resources used to produce them (the inputs) in term of quantity, quality and timing. And efficient entity produces the maximum output from any given set of inputs. The principle of efficiency means getting the most from available resources. To assess the efficiency of projects in both basic education and primary healthcare in Jigawa State, the completion status of the projects was used. Table 7 presents the summary of completion status of projects

Status	Frequency	Percentage (%)
Completed	221	79
Ongoing	60	21
Total	281	100

Table 7 presents the status of capital projects executed in the Basic Education sector in 2025 to assess the level of efficiency in project execution. The table does not include all contracts awarded for Basic Education; rather, it only presents those for which information on project status (completed or ongoing) is available. The table shows that 221 projects were awarded, of which 221 projects (79%) were completed during the year. The remaining 60 projects (21%) were still ongoing, as their planned completion periods might not have lapsed as of 31 December 2025. Therefore, the majority of the Basic Education capital projects awarded were completed before the end of the financial year (31 December 2025).

Table 8 Descriptive Statistics of Projects for 2025

Variable	Observations	Mean	Std. Dev.	Minimum	Maximum
Total projects	281	0.79	0.41	0	1

Furthermore, Table 8 presents the descriptive statistics for the completed Basic Education projects. The results indicate a mean of 0.79 which is closer to 1. As a dichotomous variable, the value demonstrates that most of the projects were completed within the year 2025. However, the standard deviation of 0.410 suggests a relatively high degree of variation in project completion rates.

3.3.3 Effectiveness

Effectiveness is concerned with achieving predetermined objectives (specific planned achievements) or goals and with the actual impact (the objectives). The principle of effectiveness concerns meeting the objectives set and achieving the intended results. Effectiveness in health sector is achieving intended health service outcomes whereas in the educational sector evaluates whether the completed projects achieved intended educational outcomes.

Table 9. Summary of Basic Education Capital Expenditures for 2025

Ministry/Agency	Actual Expenditure (₦' Million) (a)	Budgeted Expenditure (₦' Million) (b)	Budget Implementation Rate (%) (a/b*100)
Ministry of Basic Education	1,3243.88	25,598.05	51.74
State Universal Basic Education Board	12,012.28	16,076.00	74.72
Jigawa State Agency for Nomadic Education	460.64	675.95	68.15
Agency for Mass Education	338.54	338.94	99.88
Jigawa State Tsangaya Board	465.35	2747.60	16.94
Library Board	25.91	38	68.19

Table 9 presents the analysis and summary of capital expenditures (expressed in million naira) for Basic Education across six organizations: the Ministry of Basic Education, the State Universal Basic Education Board, the Jigawa State Agency for Nomadic Education, the Agency for Mass Education, the Jigawa State Tsangaya Board, and the Library Board. The Ministry of Basic Education recorded the highest budgeted and actual capital expenditures of ₦25,598.05 million and ₦13,243.88 million, respectively, for capital projects. In contrast, the Library Board recorded the lowest budgeted and actual expenditures of ₦38 million and ₦25.1 million, respectively. In terms of budget implementation, measured by the proportion of budgeted funds released for execution, the Agency for Mass Education recorded the highest implementation rate of 99.88%, followed by the State Universal Basic Education Board with 74.72%, while the Jigawa State Tsangaya Board recorded the lowest implementation rate of 16.94%. This is the only agency with an extremely low implementation rate.

Furthermore, the Annual School Census Reports of Jigawa State were examined to assess the extent to which capital expenditure incurred in the Basic Education Sector contributes to the achievement of intended objectives and the improvement of educational outcomes. The Annual School Census Report serves as evidence of the state's commitment to achieving the Sustainable Development Goals (SDGs). The report is produced annually through the collaboration of the Ministry of Education, the Ministry of Basic Education, the Jigawa State Universal Basic Education Board (SUBEB), PLANE, and UNICEF. For

the purpose of comparative analysis, the 2023/2024 and 2024/2025 Annual School Census Reports of Jigawa State were examined. There are numerous indicators for assessing improvements in the Basic Education Sector. However, this study focuses on the number of schools, pupils, and teachers, as well as equity, inclusion, gender diversity, and pupil/student–teacher ratios.

As pointed out earlier, many contracts were awarded and completed during the 2025 financial year, including the construction and renovation of classrooms, toilets, teachers' offices, and the provision of furniture and seating facilities.

Table 10. Number of Schools, Pupils and Teachers

Level	Number of Schools		Number of Pupils		Number of Teachers	
	2023/2024	2024/2025	2023/2024	2024/2025	2023/2024	2024/2025
All Pre-Primary and Primary	2,724	2,655	1,294,869	1,167,105	14,575	12,332
Junior Secondary	617	622	206,890	214,166	3,773	4,515
Total	3,341	3,277	1,501,759	1,381,271	18,348	16,847

Source: Extracted from Annual School Census Reports for 2023/2024 and 2024/2025

Table 10 presents the number of schools, pupils, and teachers across all pre-primary, primary, and junior secondary schools in the state. The number of schools at the pre-primary and primary levels decreased by 65 (from 2,724 to 2,655) between the 2023/2024 and 2024/2025 sessions, which could be attributed to poor infrastructure or dilapidated facilities. It is possible to find primary schools with only one or no classrooms with roofing, making classroom activities inconvenient in all seasons and weather conditions throughout the year. Similarly, the number of pupils and teachers at the pre-primary and primary levels declined by 127,764 (from 1,294,869 to 1,167,105) and 2,243 (from 14,575 to 12,332), respectively, between the 2023/2024 and 2024/2025 sessions. Two key reasons may explain the decrease in teachers at the pre-primary and primary levels: the transfer of teachers to junior secondary schools and the retirement of teachers without replacement and the recruitment of new teachers.

Additionally, it has been observed in Table 3.4 that during the 2024/2025 session, the number of pupils at the pre-primary and primary levels is approximately six times (1,294,869 ÷ 206,890) the number of pupil enrolment at the junior secondary level. This result indicates that only one-sixth of pupils who complete primary school proceed to junior secondary school. Therefore, five-sixths of pupils in primary schools do not proceed to junior secondary school, which could be attributed to factors such as the insufficient number of junior secondary schools, the non-proximity of schools to pupils, poverty, and other related challenges.

On the other hand, Table 10 indicates that the number of junior secondary schools increased by 5 (from 617 to 622), the number of pupils increased by 7,276 (from 206,890 to 214,166), and the number of teachers increased by 742 (from 3,773 to 4,515) over the two sessions under comparison. Nonetheless, the overall figures show that the number of schools, pupils, and teachers in the basic education sector declined over the period, as primary schools still have more schools, pupils, and teachers than junior secondary schools.

Equity, Inclusion and Gender Diversity

The performance audit examined the level of female participation in the Basic Education Sector. These indicators align with Sustainable Development Goal (SDG) 5 of the United Nations, which member countries are expected to achieve by 2030. This goal seeks to attain gender equality and empower all women and girls by eliminating all forms of discrimination against them, ensuring equal rights to economic resources, education, and employment, and promoting their equal participation in leadership and decision-making, among other objectives. From the perspective of equal opportunities in the Basic Education Sector, the audit assessed the proportion of female pupils to the total number of students and the proportion of female teachers to the total number of teachers in the state.

Table 11. Percentage of Females at Basic Level of Education for 2025

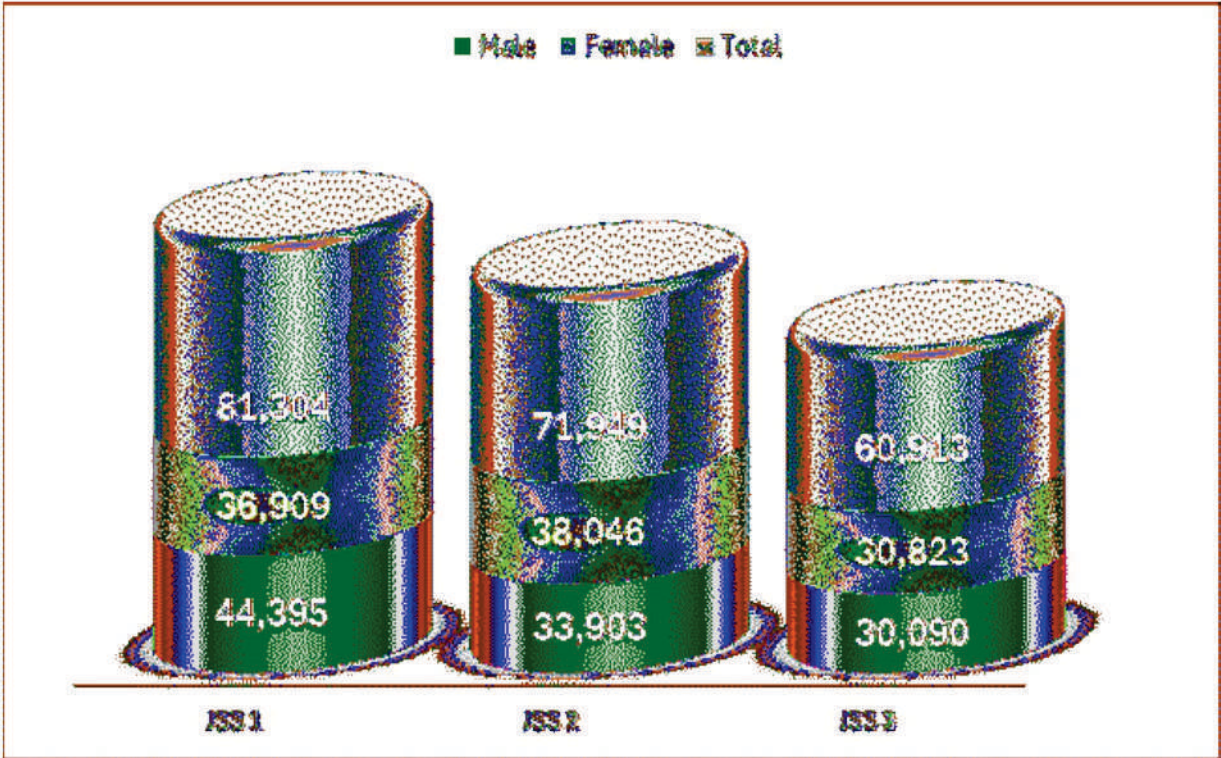
Level	Number of Pupils				Number of Pupils			
	Male	Female	Total	% of Female	Male	Female	Total	% of Female
All Pre-Primary and Primary	565,810	601,295	1,167,105	52	9,559	2,773	12,332	29
Junior Secondary	108,384	105,782	214,166	49	3,675	840	4,515	23
Total	674,194	707,077	1,381,271	51	13,234	3,613	16,847	27

Source: Extracted from Annual School Census Reports for 2024/2025

Table 11 presents the percentage of female pupils and teachers to assess the extent to which the Basic Education Sector supports the achievement of SDG 5. The Gender Parity Index (GPI) reflects the efforts made toward achieving gender parity in educational participation and learning opportunities available to females relative to those available to males. It indicates the extent to which women and girls have access to education and employment opportunities compared to their male counterparts. The table shows that, at the pre-primary and primary levels, girls account for 52% of the total pupil enrolment. At the junior secondary level, they account for 49% of the total pupils and constitute 51% of the entire pupil population in the Basic Education Sector. However, female teachers constitute only 29% of the total teachers at the pre-primary and primary levels. At the junior secondary level, they account for 27% of the total teaching workforce.

Figure 2 presents the ranked percentages of girls' enrolment in primary schools across the twenty-seven (27) Local Government Areas (LGAs) of Jigawa State. The figure shows that the percentage of girls' enrolment exceeds that of their male counterparts in seventeen (17) LGAs, ranging from 51% to 63%. In addition, girls accounted for 50% of total enrolment in four (4) LGAs, while the percentage of boys' enrolment surpassed that of girls in only six (6) LGAs. These results indicate substantial progress toward achieving gender equality in primary school enrolment across the state.

Figure 3. Public Junior Secondary Enrolment by Class and Gender



Source: Annual School Census Report (2024/2025)

Figure 3 shows the number of boys and girls across JSS One, JSS Two, and JSS Three in Jigawa State. The figure reveals that the number of girls in JSS Two and JSS Three exceeds the number of boys. In contrast, only in JSS One does the number of boys exceed the number of girls. These findings indicate that female enrolment is higher than male enrolment in most junior secondary school levels in the state.

Table 12. Enrolment of Special Need Children

Primary				Junior Secondary			
Class	2023/2024	2024/2025	Increment (%)	Class	2023/2024	2024/2025	Increment (%)
1	581	1,263	117	JSS1	204	492	141
2	742	1,067	44	JSS2	242	690	185
3	753	1,173	56	JSS3	200	574	187
4	567	994	75				
5	572	850	49				
6	423	757	79				

Source: Extracted from the Annual School Census Reports for 2023/2024 and 2024/2025

Table 12 presents the total number of pupils with disabilities, comprising blind/visually impaired, physically challenged, hearing/speech impaired, and mentally challenged learners enrolled in primary and junior secondary schools. Compared to 2023/2024, enrolment increased by 117% in Primary One. The least increase was recorded in Primary Two, where it rose by only 44%. In the case of Junior Secondary School, enrolment increased by more than 100% across all classes (JSS1, JSS2, and JSS3). This improvement in the enrolment of children with disabilities in primary and junior secondary schools can contribute to achieving the goals of equity, diversity, and inclusion.

Pupil-Teacher Ratio

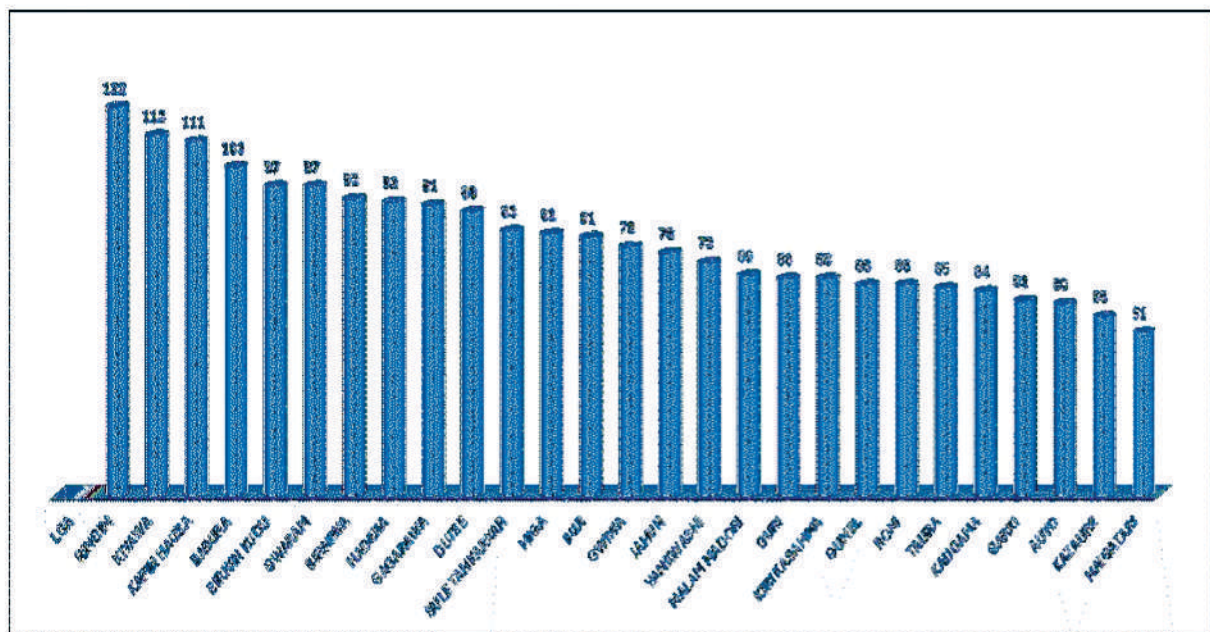
Another way of assessing the effectiveness of Basic Education is through the Pupil–Teacher Ratio (PTR), which is calculated as the total number of pupils divided by the total number of teachers. It measures the average number of pupils per teacher at a given level of education. Generally, the lower the ratio, the better the educational outcomes and the greater the opportunity for individualized instruction. There is no universally accepted PTR standard; however, the following benchmarks are commonly used: pre-primary education (20–25 pupils per teacher), primary education (20–40 pupils per teacher), and junior secondary education (25–35 pupils per teacher). In many developing countries, however, the ratio is often higher. Specifically, the benchmark established by the Universal Basic Education Commission (UBEC) is 40 pupils per teacher (1:40). Therefore, a ratio above 1:50 generally indicates a shortage of teachers and overcrowded classrooms.

Figure 4 shows the pupil–teacher ratio in primary schools across the 27 Local Government Areas of Jigawa State. Ringim Local Government Area has the highest pupil–teacher ratio, with 112 pupils per teacher. Maigatari Local Government Area has a ratio of 51 pupils per teacher, which is slightly above the recommended standard of 50 pupils per teacher.

Figure 5 presents the pupil–teacher ratio in junior secondary schools across the 27 Local Government Areas of Jigawa State. The recommended ratio for Nigerian junior secondary schools is 1:35, that is, 35 pupils per teacher, as stipulated in the Nigerian National Policy on Education. Generally, a ratio that exceeds this benchmark indicates an inadequate supply of teachers, which may adversely affect teaching and learning outcomes. However, a ratio ranging from 1:36 to 1:50 may be considered a moderate teacher shortage. Any ratio exceeding 50 pupils per teacher indicates a significant teacher shortage and overcrowded classrooms. Based on these standards, Figure demonstrates that only seven Local Government Areas—Guri, Kiri Kasamma, Auyo, Gumel, Buji, Kaugama, and Garki—have a pupil–teacher ratio of 35 students per teacher or less in their junior secondary schools. This ratio indicates an adequate number of teachers to support effective teaching and learning. In addition, ten Local Government Areas—Yankwashi, Birniwa, Ringim, Jahun, Gagarawa, Kazaure, Sule Tankarkar, Gwiwa, Babura, and Roni—have pupil–teacher ratios ranging from 1:36 to 1:50, indicating a moderate shortage of teachers in their junior secondary schools.

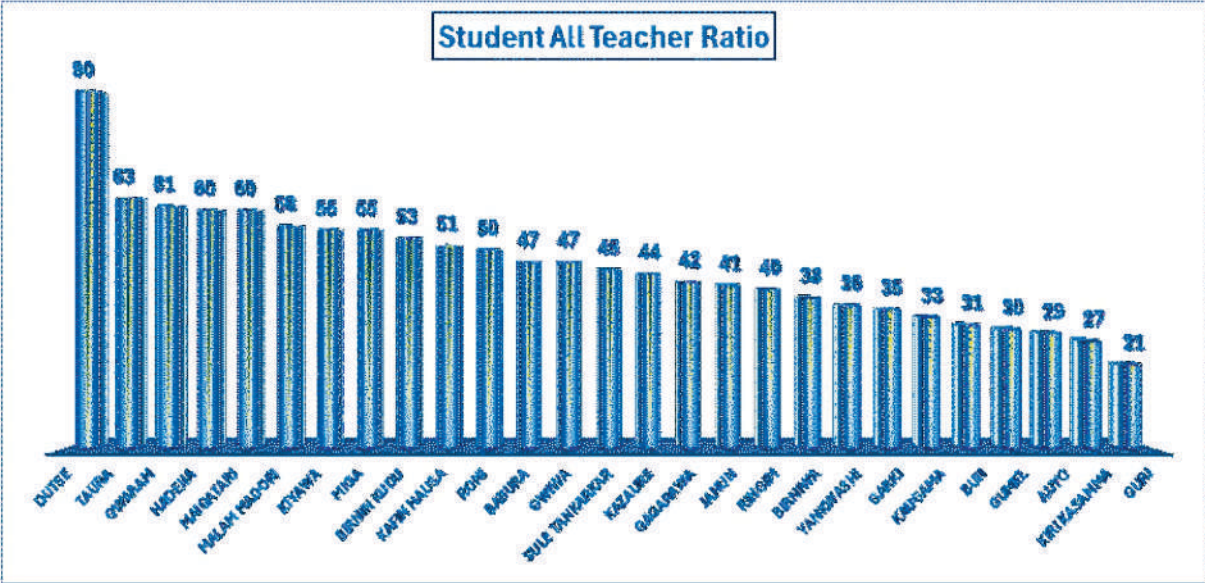
The remaining ten Local Government Areas have pupil–teacher ratios exceeding the maximum threshold of 1:50, indicating a significant shortage of teachers and the likelihood of overcrowded classrooms

Figure 4 Pre-primary & Primary Schools Pupil All Teachers Ratio by LGA



Source: Annual School Census Report (2024/2025)

Figure 5. Student-Teacher Ratio of Junior Secondary Schools



Source: Annual School Census Report (2024/2025)

3.4 Findings – Primary Health Care

The findings on economy, efficiency and effectiveness of primary health care projects in Jigawa State are as follows.

3.4.1 Economy

Table 13 presents the results to assess economy of primary health care in Jigawa State.

Table 13 Economy Indicator Primary Health Care

S/N	Description	Submitted (₦)	Vetted (₦)	Variance (₦)	% Variance	Perf. Value
1	Proposed procurement and distribution of 11 No. Bajaj Motorcycles for effective monitoring and inspection in 2025	22,150,375.00	21,720,375.00	430,000.00	1.94	98.06
2	Construction of 1.4 KM Road Network at Dutse General Hospital	891,145,376.49	858,578,409.11	32,566,967.38	3.65	96.35
3	Supply, Installation of Medical Equipment and Training At Orthopedic Hospital Gumel	651,475,125.00	648,266,625.00	3,208,500.00	0.49	99.51
4	Renovation works, Construction of ANC 40 Bed Ward as Maternity Wing at Birniwa Cottage Hospital	481,927,743.03	468,288,278.60	13,639,464.43	2.83	97.17
5	Procurement of Hospital Equipment to some Selected Facilities Across the State	669,359,237.50	640,042,000.00	29,317,237.50	4.38	95.62
6	Renovations of Main Facility and Supply of Equipment at Earlier Constructed 30 No. Midwifery Houses	1,852,895,065.66	1,596,422,809.29	256,472,256.37	13.84	86.16
7	Ronovation Works at Fagam Cottage Hospital Gwaram LGA	66,169,470.24	70,027,900.90	- 3,858,430.66	- 5.83	105.83
8	Supply, Installation of Medical Equipment and Training at Kazaure, Hadejia, Gumel and Birniwa	2,158,682,800.73	2,170,205,575.73	- 11,522,775.00	- 0.53	100.53
9	Upgrading of Central Medical Store/Ware House at Dutse	131,286,500.00	141,524,825.00	- 10,238,325.00	- 7.80	107.80

98.56

A positive variance was recorded for most of the projects at the primary healthcare subsector in Jigawa state as depicted from table 6 which implies savings from those projects. This implies an economy in the projects executed. Hence, 67% of the sampled projects indicated that the government provided quality projects at a lower cost than the contract proposed amount. The overall mean score of 98.56 is less than 100 which supported economy of project at primary healthcare. Thus, primary healthcare project executed is economical.

3.4.2 Efficiency

Table 14. Efficiency

Primary Health Care Projects for 2025		
Status	Frequency	Percentage (%)
Completed	75	56
Ongoing	58	44
Total projects	133	100

Table 14 presents a sample of 133 contracts awarded for the provision of capital projects related to Primary Health Care. Out of the total projects, 75 projects, representing 56% of the contracts awarded during the year, were completed before the end of the year. Therefore, the remaining 58 projects, representing 44% of the total projects, remained uncompleted as of 31 December 2025. It is worth noting that the expected completion period for some of the ongoing projects had not yet due by the end of the year.

Table 15. Descriptive Statistics of Primary Health Projects for 2025

Variable	Observations	Mean	Std. Dev.	Minimum	Maximum
Total projects	73	0.21	0.41	0	1

Furthermore, a further analysis of the projects presented in Table 15 reveals that the average completion rate is 21%, which is consistent with the average number of completed projects. Additionally, the standard deviation of 0.41 indicates a relatively high level of dispersion in project completion rates.

3.4.3 Effectiveness

Table 15 Analysis of the Summary of Primary Health Care Capital Expenditures for 2025

Ministry/Agency	Actual Expenditure (₦ Million) (a)	Budgeted Expenditure (₦ Million) (b)	Budget Implementation Rate (%) (a/b*100)
Ministry of Health	11,582.51	22,077.15	52.46
Primary Health Care Development Agency	18,204.85	19,316.26	94.25

Table 15 presents the budgeted and actual capital expenditures related to Primary Health Care activities. The table reveals that although the Ministry of Health has the highest budgeted capital expenditure of ₦22,077.15 million, the Primary Health Care Development Agency recorded the highest actual capital expenditure of ₦18,204.85 million. Thus, the Primary Health Care Development Agency achieved an

implementation rate of 95.25%, whereas the Ministry of Health recorded an implementation rate of 52.46%. This result indicates a strong commitment of Jigawa State to improving primary health care delivery.

Rehabilitation and Renovation of Primary Health Care Facilities

Revitalization of health facilities refers to rehabilitating, upgrading, equipping, and strengthening existing health facilities to enhance the quality, accessibility, and effectiveness of healthcare services. On the other hand, renovation covers activities such as repairing, refurbishing, or upgrading the physical structure of health care centres, mainly focusing on buildings and physical facilities. In Jigawa State, the Ministry of Health, Ministry for Local Government, Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT), Community Revitalization and Improvement of Basic Health Services (CRIBS) and National Primary Health Care Development Agency (NPHCDA) have contributed greatly to the rehabilitation and renovation of primary health care facilities.

Table: 16. Summary of Primary Health Care Centres

Total Number of Apex PHCs	281
Total Number of Renovated PHCs	221
Total Number of Renovated PHCs with Complete Package	174
Total Number of Revitalized APEX PHC with Complete Package	173
Remaining Number of APEX PHCs that need Full package Complete Revitalization	108

Source: Jigawa State Primary Health Care Development Agency

Table 16 shows that the total number of apex primary healthcare centres in Jigawa State is 281, out of which 221 were renovated as of 2025. Of the 221 primary healthcare centres renovated, 174 were with a completed package, and out of the 174, 173 were revitalized APEX PHCs. The full package entails the provision of midwives' quarters, fencing, renovation of old structures, solar power, motorized solar water systems, furniture for midwives' quarters, and medical equipment for health facilities. Therefore, of the total 221 PHCs, 47 and 48 were not renovated and rehabilitated to have the full package, respectively. Consequently, 108 PHCs still need to receive the full package of rehabilitation.

Specifically, in 2025, the Ministry of Health revitalized 30 PHCs with the full package. Similarly, the Ministry for Local Government renovated 30 PHCs, out of which 3 are not apex facilities. The IMPACT programme renovated 114 facilities, out of which only 1 is a non-apex facility, indicating that 113 facilities received the complete package. UNICEF provided midwives' quarters in four health facilities and installed motorized solar water systems in 15 health facilities. Also, CRIBS renovated only 12 existing structures in the state. Besides, five (5) existing health facilities were revitalized by the National Primary Health Care Development Agency (NPHCDA), whereas the state government carried out the remaining activities.

3.4.4 Key Performance Indicators

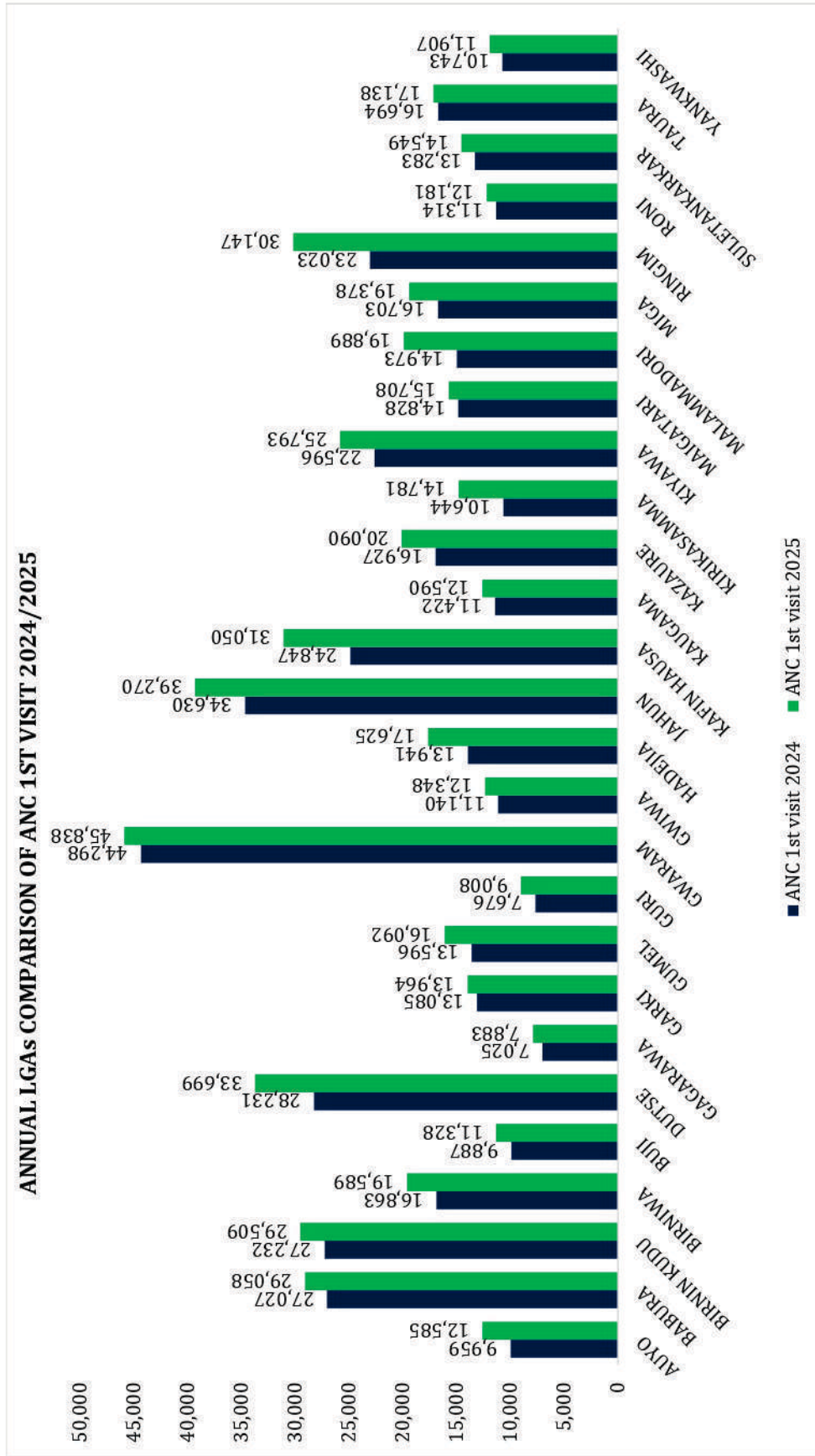
The Annual Bulletin 2024/2025 produced by the Jigawa State Ministry of Education was examined to establish the extent to which capital expenditures incurred by government ministries/agencies and

international donors contribute to achieving the aims and objectives of the primary health care system. Several charts were extracted from the report.

Figure 3.6 compares the first visit of annual antenatal care (ANC), a health service provided to pregnant women before delivery to ensure the health of both the mother and the baby. The figure shows that the number of first visits in 2025 exceeds that of 2024 across all local governments.

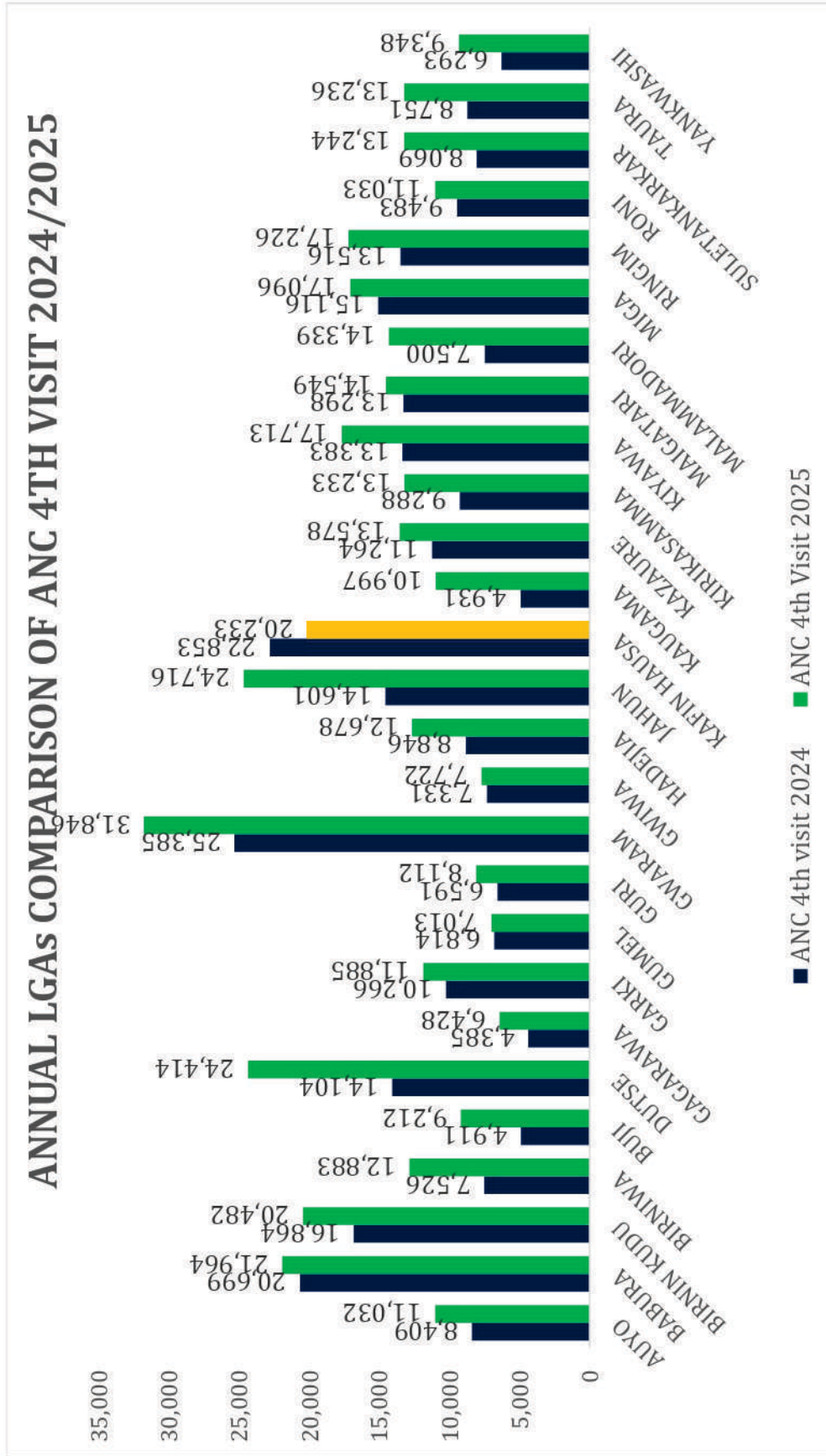
Similarly, Figure 7 shows that the number of ANC fourth visits in all local governments in 2025 is higher than that of 2024, except in Kafin Hausa Local Government. Also, Figure C depicts the trend performance of antenatal services over three years (2023–2025), showing a continuous increase in the number of women attending antenatal services in the state.

Figure 6. Annual LGA Comparison of ANC First Visit 2024/2025



Source: The Annual Bulletin 2024/2025 produced by the Jigawa State Ministry of Health

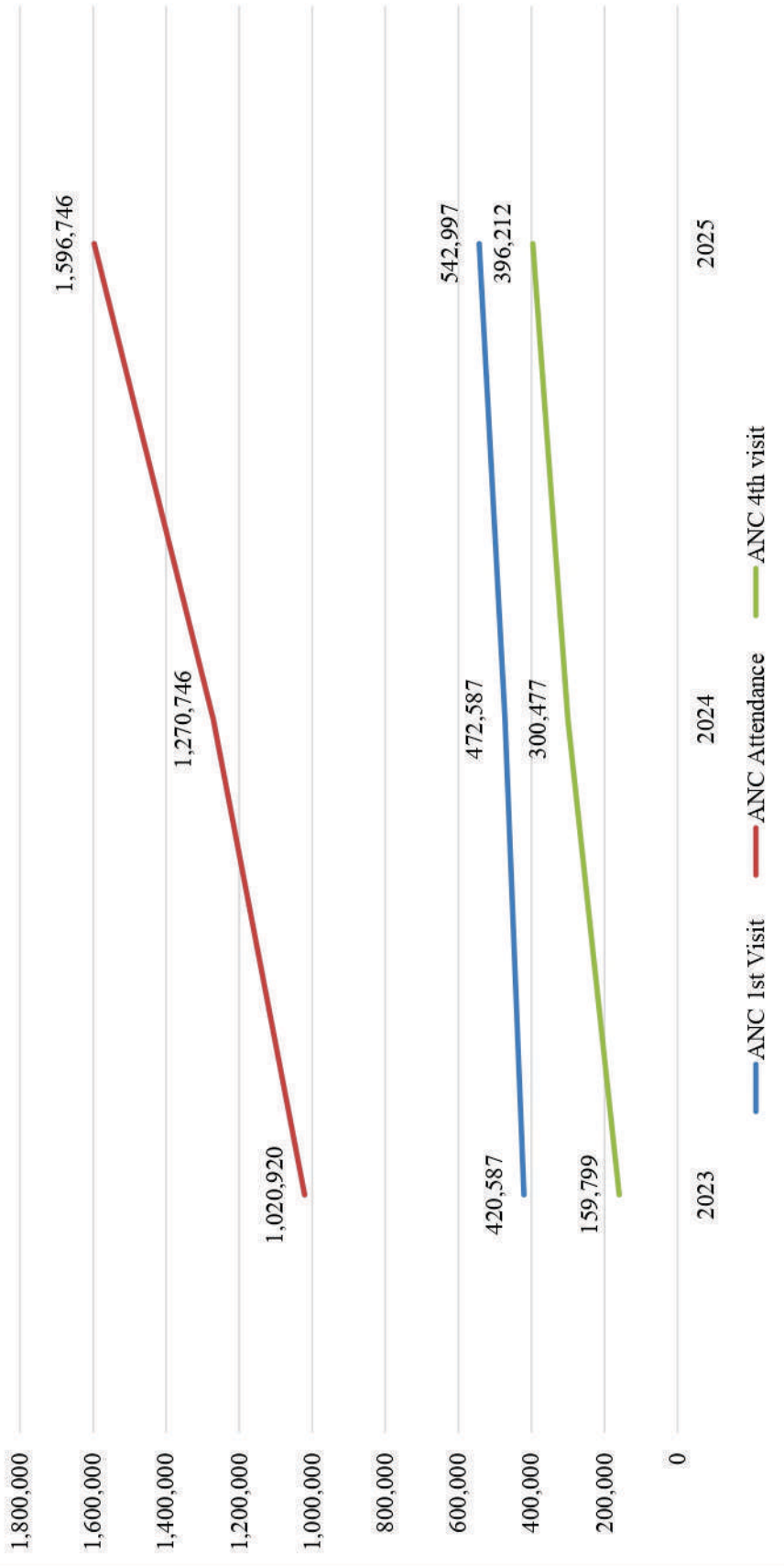
Figure 7 Annual LGAa Comparison of ANC 4th Visit 2024/2025



Source: The Annual Bulletin 2024/2025 produced by the Jigawa State Ministry of Education

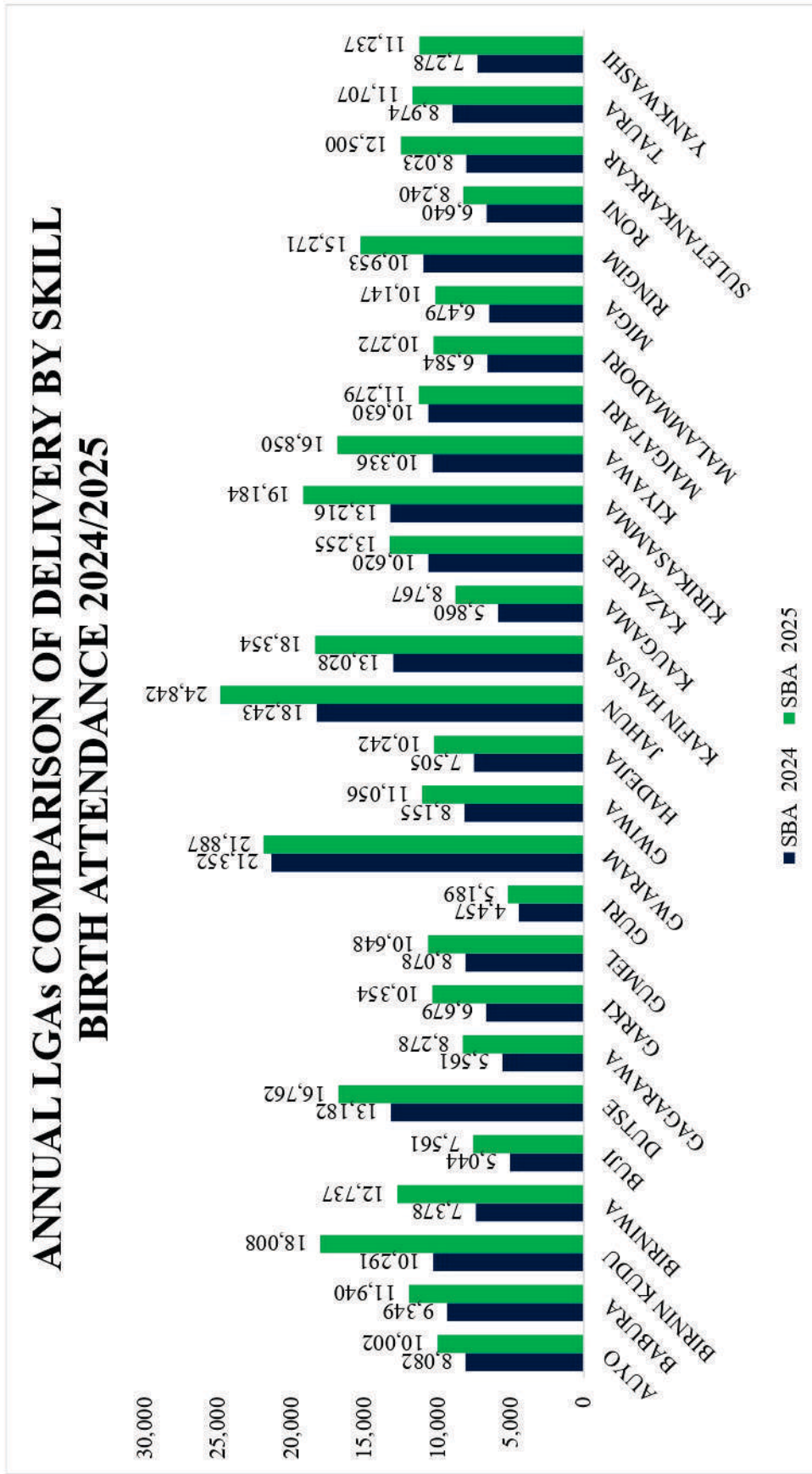
Figure 8 Annual Trends for Antenatal Services (Total ANC, ANC 1st, 4th Visit)

STATE ANNUAL TRENDS FOR ANTENATAL SERVICES (TOTAL ANC, ANC 1ST, 4TH VISIT) 2023-2025



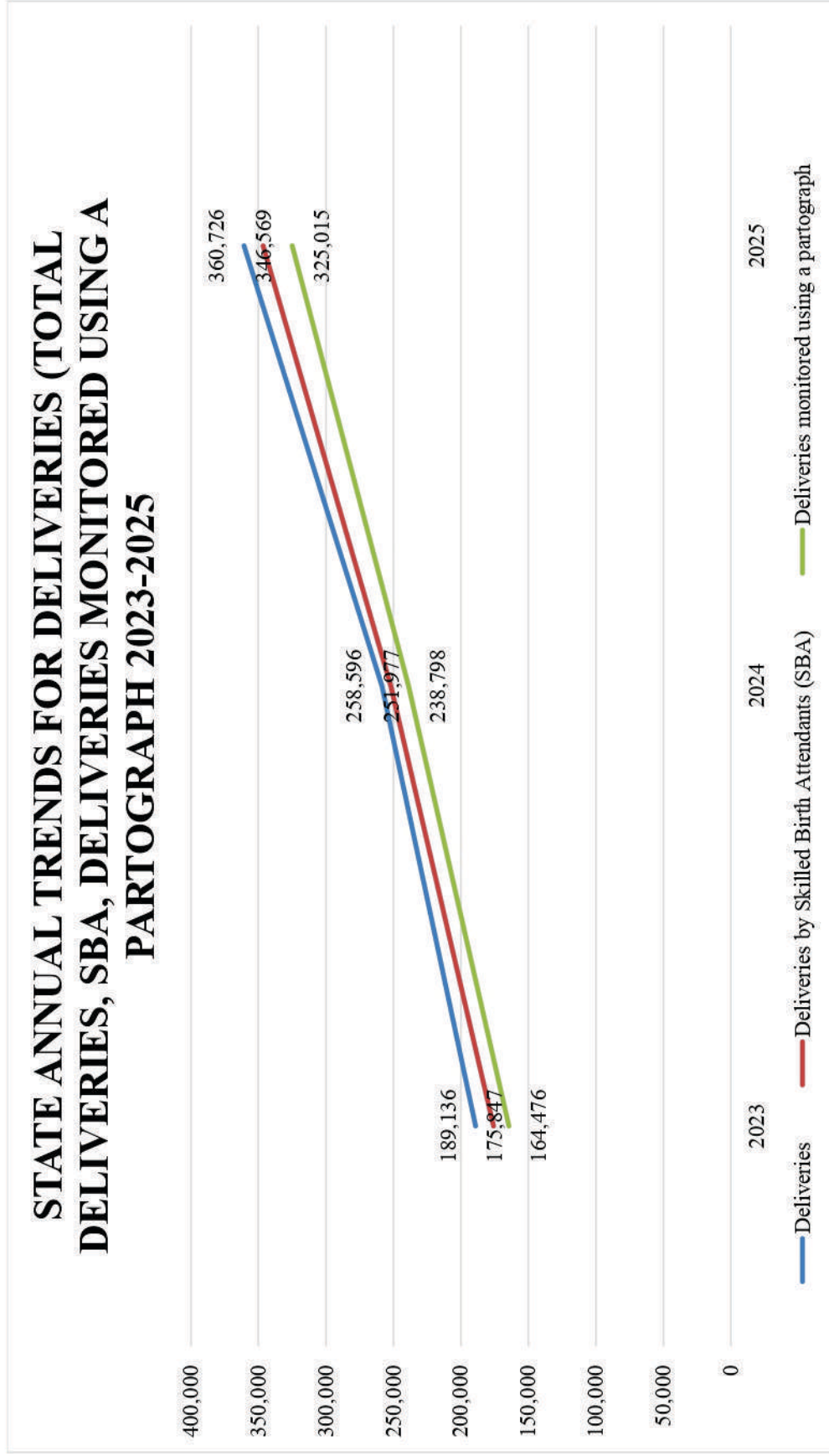
Source: The Annual Bulletin 2024/2025 produced by the Jigawa State Ministry of Health

Figure 9 Annual LGAs Comparison of Delivery by Skill Birth Attendance



Source: The Annual Bulletin 2024/2025 produced by the Jigawa State Ministry of Health

Figure 10. . . State Annual Trends for Deliveries



Source: The Annual Bulletin 2024/2025 produced by the Jigawa State Ministry of Health

3.5 Analysis of 3Es across the three Sectors

The analysis of the 3Es indicated stronger performance by providing linkages between completed projects and service-delivery outcomes. In this regard, the table below shows an overview of the 3Es analysis highlighting the strong linkages across both Primary Healthcare and Primary Education.

Table 17. Analysis of the 3Es across all Sectors

S/N	Parameters	Basic Education	Primary Healthcare
1	Economy	Substantially met. The economy score of 98.54%, together with positive or no-cost variances in most sampled projects, suggests that contract sums were generally vetted to reasonable levels. Projects with upward adjustments require stronger documentation of justification and approvals.	Substantially met. The economy score of 98.56% and savings in 67% of sampled projects indicate that PHC contracts were generally procured at reasonable cost. Contracts above 100% performance value need clearer market-price justification, approval and variation records.
2	Efficiency	Substantially met. The completion of 221 out of 281 ¹ projects, representing 79%, demonstrates strong implementation performance and the conversion of resources into visible Basic Education outputs. Efficiency can be further strengthened through fuller documentation of completion dates, budget adherence, approved delays and compliance with specifications.	Substantially met. Completion of 75 out of 133 sampled projects, with other works still within implementation cycles, shows meaningful progress in converting PHC investments into facility upgrades and service-supporting outputs. Efficiency can be further strengthened through improved records on timelines, milestones, cost control and specification compliance.
3	Effectiveness	Substantially met. Capital projects contributed to classroom provision, rehabilitation, instructional materials, digital learning and inclusion-focused education, thereby supporting improved access and learning conditions. Future reporting should link completed projects more directly to enrolment, teacher deployment, learning outcomes, sanitation, inclusion and community ownership indicators.	Substantially met. Renovation and revitalisation of PHCs, including facility upgrades and revitalisation packages in several apex PHCs, supported improved service access, ANC visits, skilled birth attendance and facility readiness. Future reporting should link investments more directly to staffing, drug availability, equipment functionality, supervision, power, water and sustained service utilisation.
4	Recommendations	Maintain competitive procurement and complete due process records; strengthen	Maintain competitive procurement and justify all variations; improve

contract management by tracking start dates, completion dates, delays, extensions and milestones; and target capital projects to schools and LGAs with the greatest classroom, teacher, enrolment, inclusion, sanitation and learning-outcome gaps.

monitoring of mobilisation, milestones, delivery, installation, commissioning, training and handover; prioritise remaining apex PHCs for full-package revitalisation and link investments to measurable service outcomes.

In summary, the assessment shows that both Basic Education and Primary Healthcare substantially met the key expectations of economy, efficiency and effectiveness, with strong evidence of reasonable procurement costs, visible project outputs and contributions to improved service access and delivery. The main areas for further strengthening relate to better documentation of project timelines and variations, closer monitoring of implementation milestones, and clearer linkage between completed capital investments and measurable education and health outcomes. These improvements would enhance the evidential basis of the report and further demonstrate value for money under the HOPE Programme.

3.6 Financial and Procurement Guidelines

The financial and procurement guidelines are presented below

1. Financial:

- Appropriated Expenditure which is authorized by an Appropriation or Supplementary Law Authorizing the Expenditure in that particular financial year duly observed.
- The Standard Accounting Procedures as well as provision of extant laws of the state were observed to be in full compliance in both Recurrent and Capital Expenditure payments.
- The effort of the state government in effective data capture management and B.V.N integration through centralized payroll aided safe and transparent payroll system.
- Funds received for over recurrent cost were fully supported and documented as observed during the exercise.

2. Procurement:

- The establishment of Jigawa State Due Process and Project Implementation Bureau saddled with responsibility of all capital project implementation and execution also duly complied.
- The primary objective of the Bureau is to ensure efficient and effective public procurement process and in particular, the government and Tax payers with independent information and data and assurances that appropriated funds for procurements are genuinely, legitimately and appropriately utilized in a manner that guarantee integrity, transparency, fairness and value for money being expected.
- The important areas and issues are as follows;
 - a) **Project Planning:** Project must be fully budgeted with an agreed procurement method at the onset.
 - b) **Placing Advertisement:** This is employed to ensure competitiveness, transparency and value for money.

- c) **Evidence of Pre-Qualification:** Pre-qualification criteria were openly stated and applied.
- d) **Evidence of Bidding Process:** Pre-qualified bidders were duly invited with such a letter of invitation.
- e) **Evidence of Bid Opening:** This is to ensure the actual date the bid was opened.
- f) **Evidence of Bid Evaluation:** This is to verify the evaluation report.
- g) **Evidence of Award:** This is to ascertain whether the lowest responsive bidder was awarded the contract or not and the reasons for the decision.
- h) **Evidence of Payment:** Examination of how and when the contractor was paid for the job executed.
- i) **Evidence of Procurement Offences:** To ascertain whether there was any collusion between the parties involved.

It should be noted that all procedures both financial and procurement were duly complied in projects execution.

3.7 Factors Militating against Effective Performance of Basic Education

Based on interviews with key stakeholders and physical verification conducted in the Basic Education Sector, the following are the major factors militating against the effective performance of the sector:

1. **Inadequate staffing:** This problem is more pronounced in rural areas than in urban areas. There is a high pupil/student-to-teacher ratio, which is significantly above the threshold set by the Universal Basic Education Commission (UBEC), namely 40 pupils per teacher (1:40) for primary schools and 35 students per teacher (1:35) for junior secondary schools. In addition, most qualified and experienced teachers have retired, leaving behind only a few competent staff. This has, to a considerable extent, affected the quality of basic education.
2. **Inadequate school infrastructure:** Most primary and junior secondary schools, especially those located in rural areas, lack adequate classrooms, water supply, and sanitation facilities, such as functional water systems and toilet blocks separated for boys and girls. Furthermore, some facilities that were constructed several years ago have deteriorated and become dilapidated.
3. **Low pupil attendance, especially in rural areas:** This is caused by poor teaching and learning environments, including inadequate classrooms and unrehabilitated, dilapidated structures, as well as inadequate sanitation facilities. The situation is further aggravated by child labour, which is often encouraged by parents due to poverty and lack of awareness.
4. **Low community participation in basic education:** This challenge is particularly evident in rural areas, where communities often do not take ownership of educational infrastructure provided by the government. They are generally reluctant to commit themselves to the maintenance of such facilities or contribute towards their upkeep.
5. **Poor attendance by some teachers:** Some teachers posted to rural schools from urban or distant areas frequently abscond from duty or are not punctual at their respective places of work. Additionally, there is considerable pressure for transfers from rural to urban areas shortly after initial posting. This results in a high concentration of teachers in urban and semi-urban areas, leaving rural schools understaffed.

6. Poor execution of some capital projects: Some completed projects were found to be below the required standards. It was observed that many of the constructed classrooms are of poor quality and may not withstand the test of time.

3.8 Factors Militating against Effective Performance of Primary Health Care

The following are the major factors militating against the effective performance of primary healthcare services in Jigawa State:

1. Inadequate human resources: Professional health personnel across all categories are insufficient to provide the much-needed services in primary health care facilities. Most Primary Health Centres (PHCs) rely heavily on casual and volunteer staff. This problem is more pronounced at ward-level facilities than in urban centres, leading to poor service delivery. In addition, the shortage of female health workers further undermines the performance of primary health care services across the local government areas of the State.
2. Inequitable distribution of staff and rejection of rural postings: Both professional and support staff are not equitably distributed between ward-level primary health centres and urban facilities due to political interference and personal interests. This results in a high concentration of staff in urban and semi-urban areas to the detriment of ward-level facilities, particularly those in remote and hard-to-reach communities. Furthermore, many newly recruited health workers are reluctant to work in rural areas or outside their comfort zones.
3. Inadequate infrastructure: Many PHCs lack sufficient wards, medical equipment, and reliable power supply to operate effectively and provide the primary healthcare services required by their communities.
4. Weak supportive supervision due to inadequate logistics: Supportive supervision is critical to effective primary healthcare service delivery. However, due to inadequate logistical support, such supervision is not conducted regularly. In some cases, the supportive supervision that takes place is largely partner-driven and focused mainly on monitoring the progress of donor-supported programmes.
5. Low level of awareness: Despite the nomination of “Jakadan Lafiya” at the community level to support primary healthcare service delivery through public enlightenment, awareness of health programmes remains low, particularly in rural areas.
6. Capacity gaps in case management and equipment handling: The dynamic nature of healthcare services requires continuous upgrading of staff skills and knowledge. Existing capacity gaps in case management and the operation of medical equipment adversely affect the performance of primary healthcare services.

SECTION FOUR

4.0 Conclusion and Recommendations

4.1 Conclusion

Based on the findings of the study, it was concluded that the procurement practices are satisfactory and waste of resources are minimised. Most of the projects are of standard, timely completed and served the purpose for which they were either constructed or procured. Thus, there is economy, efficiency and effectiveness in capital project execution.

However, several factors militate against effective performance of both basic education and primary health care sectors in Jigawa State. Those limitations are not insurmountable. The management and administration of both basic education and primary health care in Jigawa State were considered good and satisfactory.

4.2 Recommendations

4.2.1 Basic Education

In light of the findings of the performance audit in Basic Education, the following recommendations are proffered:

1. Government should recruit more qualified staff to improve pupil/student-teacher ratio. The staff should also be posted to rural areas to reduce higher concentration in the urban centres. Also, financial and non-financial incentives should be given to those posted to rural and hard to reach areas.
2. School infrastructure especially in the rural and hard-to-reach areas should be provided to improve conducive environment of teaching and learning. Equally, such infrastructure should continue to be provided in the urban and semi-urban areas to accommodate increase enrolment. More libraries should be constructed and equipped with relevant books and other reading materials. The existing ones should also be renovated and equipped.
3. Regular capacity building programme should be organized for all teaching and non-teaching staff. The selection process should be objective. In addition, regular supportive supervision should also be undertaken to improve the teaching skills and knowledge of teachers.
4. Teachers should encourage pupils/students to develop reading culture. This will consequently improve the learning ability of the pupils/students.
5. Community awareness and sensitization should be organized by the government through School-Based Management Committee (SBMC), Parents and Teachers Association (PTA) and traditional leaders to reduce poor attendance, especially in the rural areas. Child-labour should also be discouraged through awareness creation.
6. Community participation in Basic Education should be encouraged particularly in rural areas. Communities should be sensitized to take ownership of the school infrastructure provided by the Government. This will help in maintaining the school infrastructure from the earlier stage thereby saving a lot of money to be committed for rehabilitating delapidated projects.

4.2.2 Primary Health Care

Based on the review of extant literature, field work, data analysis and physical interaction with relevant stakeholders the following are recommended for effective service delivery on primary health care.

1. More qualified staff should be recruited to cope with increasing demand of the health services. The recruitment should cut across different health professionals with more consideration for female staff as higher proportion of people accessing the services in the facilities are female (pregnant women, lactating mothers and children). In addition, supporting staff should be recruited.
2. The available staff should be equitably and fairly distributed between rural and urban primary health care facilities for the people to access the services across the State irrespective of their locations. Preferential treatment in posting of staff should be checked squarely. An incentive for the rural posting should also be introduced for staff deployed to remote and hard-to-reach areas.
3. Government should ensure full implementation of policy for primary health care under one-roof. This will give full control of staff who are delivering the services in the facilities and will equally reduce conflicts of interest between the Local Governments and Primary Health Care Agency when it comes to the posting, transfers and discipline of offending staff.
4. Government should provide adequate logistics for effective supportive supervision. This is to check how the services are delivered in the facilities which will help in taking corrective measures in good time to improve the service delivery.
5. Government should expand the scope of community awareness by employing different approaches. Traditional leaders, Council of Ulamas, Community-based Organizations (CBOs), among others, to support other established structures like “Jakadan lafiya”, this will help in improving access to the services in all nooks and crannies of the State.
6. Government should strengthen and institutionalize the nutrition programme in the primary health care services by recruiting qualified Food & Nutrition staff and be posted to each Health facilities to be sensitizing pregnant mothers, lactating mothers and caregivers on the preparation of nutritious food with available local ingredients. This will reduce malnutrition problems and its consequences thereby improving the performance of primary health care in the State.
7. Regular training should be organized for the staff to improve in the delivery of the services to the people. The new innovation in treating different cases require the staff to be trained continuously beyond skill and knowledge acquired in the schools, the same goes with handling some equipment.
8. Provision of structures, facilities, equipment’s based on expected number of users. For these items to serve the intended purpose, their carrying capacity and the expected users should be considered. This is to avoid over stretching the facilities. The relevant stakeholders should be contacted in the conception, design and implementation of structures, facilities as well as the human resource required to put them into use for effective service delivery.
9. There is the need to review and upgrade the Quality Assurance Process and Procedure. These is to ensure that facilities constructed, equipment’s and related materials supplied are of the highest quality in line with extant guidelines and best practices. This will also minimize time and resources deployed on repairs and maintenance.

4.2.3 Other Key Recommendations

1. The Due Process and Project Monitoring Bureau should include the actual date of completion of projects in the Open Contracting Data Standard (OCDS) report. This to enable the computation of time efficiency of projects. In addition, the report should be regularly updated and accessible on the bureau website.
2. Due process should be duly followed in awarding all projects contracts and projects implementation units should ensure transparency and accountability in particular the Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT) Projects did not make account records available for Audit during the exercise. Several visits were made to their office by the audit but to no avail.
3. Ministry of Budget should liaise with other implementation MDAs to look into the uneven budget performance highlighted in this report where high-budget performance projects like the World Bank-supported BESDA project (96.23%), the procurement of instructional materials and laboratory equipment (91.93%), basic and post-literacy remedial and continuing education, and also the Adult mass literacy programme (all with over 99%) could results to significant risk because any lapse in implementation in these three projects could materially affect the overall performance of the capital budget. In this respect, recommendations could be made to ensure proper expenditure programming and the development of realistic annual procurement plans once budgets are approved.

JIGAWA STATE GOVERNMENT OF NIGERIA

PART II

AUDITED FINANCIAL STATEMENTS AND ACCOUNTS OF
PRIMARY HEALTH CARE AND BASIC EDUCATION SUB-SECTORS
FOR THE YEAR ENDED 31ST DECEMBER, 2025

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 BUDGET 2025	FINAL BUDGET 2025	CONTINGENCY	VARIANCE	1	ACTUAL EXPENDITURE (2024)
052100100100	Ministry of Health	1	3,916,295,133.57	3,903,510,000.00	3,916,958,000.00		662,866.43		1,642,991,350.85
052100300100	Primary Health Care Development Agency	2	130,376,600.08	274,950,000.00	274,950,000.00		144,573,399.92		96,893,060.80
052100800100	Gwaram Cottage Hospital	3	255,401,395.09	214,010,000.00	255,787,000.00		385,604.91		164,617,313.18
052101200100	Kafin Hausa (Bulangu) Cottage Hospital	4	222,153,132.94	229,145,000.00	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	9,432,120,000.00		756,342.93		96,893,060.80
051700200100	Ministry of Basic Education	6	64,108,308.01	1,270,000,000.00	70,000,000.00		5,891,691.99		12,981,831.93
051700100200	State Universal Basic Education Board (SUBEB)	7	810,277,303.16	624,000,000.00	810,900,000.00		622,696.84		423,005,057.27
051700100203	Inspectorate Headquarters & Zones	8	381,231,690.98	405,000,000.00	385,000,000.00		3,768,309.02		233,741,230.94
051700300100	Jigawa State Agency for Nomadic Education	9	1,316,012,834.34	1,478,000,000.00	1,316,100,000.00		87,165.66		1,012,475,645.02
051700100400	Agency for Mass Education	10	128,252,970.17	117,650,000.00	128,650,000.00		397,029.83		73,109,129.59
051700100203	Local Education Authority (LEAs)	11	34,151,017,065.74	24,500,000,000.00	34,155,000,000.00		3,982,934.26		20,843,235,691.87
051700600100	Jigawa State Tsangaya Board	12	6,704,595.60	17,000,000.00	17,000,000.00		10,295,404.40		1,270,364.07
051700200700	Library Board	13	66,295,856.95	89,000,000.00	89,000,000.00		22,704,143.05		46,332,644.66
	TOTAL		50,879,490,543.70	39,682,677,000.00	51,080,610,000.00	0.00	201,119,456.30		24,786,524,362.44

SUMMARY OF HOPE-GOV PERSONNEL EXPENDITURE COST		ACTUAL EXPENDITURE 2025	BUDGET 2025	BUDGET 2025	CONTINGENCY	VARIANCE	ACTUAL EXPENDITURE (2024)
1	PHC	13,955,589,918.75	11,182,027,000.00	14,108,960,000.00	0.00	153,370,081.25	2,140,372,767.09
2	BED	36,923,900,624.95	28,500,650,000.00	36,971,650,000.00	0.00	47,749,375.05	22,646,151,595.35
	TOTAL	50,879,490,543.70	39,682,677,000.00	51,080,610,000.00	-	201,119,456.30	24,786,524,362.44

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26/12/2025

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

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

ADMINISTRATIVE CODE	ORGANISATION	NOTES	ACTUAL EXPENDITURE (2025)	INITIAL		FINAL		VARIANCE	ACTUAL EXPENDITURE (2024)
				BUDGET 2025	SUPPLEMENTARY	BUDGET 2025	BUDGET 2025		
052100100100	Ministry of Health	14	406,092,048.00	358,600,000.00	31,732,000.00	430,103,000.00	24,010,952.00	279,782,500.00	
052100300100	Primary Health Care Development Agency	15	275,797,616.00	151,000,000.00		276,355,000.00	557,384.00	143,724,080.24	
052100800100	Gwararam Cottage Hospital	16	38,800,405.12	130,000,000.00		130,000,000.00	91,199,594.88	53,166,252.72	
052101200100	Kafin Hausa (Bulangu) Cottage Hospital	17	45,386,924.43	48,000,000.00		48,000,000.00	2,613,075.57	9,710,930.96	
052102400200	Primary Health Care Development LGA Management Office	18						143,724,080.24	
051700200100	Ministry of Basic Education	19	1,675,182,900.00	2,050,000,000.00		2,050,000,000.00	374,817,100.00	1,405,465,210.79	
051700100200	State Universal Basic Education Board (SUBEB)	20	418,738,030.99	1,317,000,000.00	(450,000,000.00)	962,000,000.00	543,261,969.01	489,094,056.78	
051700300100	Jigawa State Agency for Nomadic Education	21	13,260,000.00	12,000,000.00	-	14,000,000.00	740,000.00	13,500,000.00	
051700100400	Agency for Mass Education	22	5,220,000.00	7,000,000.00	-	7,000,000.00	1,780,000.00	6,125,437.09	
051700600100	Jigawa State Tsangaya Board	23	474,917,677.07	34,200,000.00	55,000,000.00	475,200,000.00	282,322.93	2,999,782.65	
051700200700	Library Board	24	4,304,800.00	5,000,000.00	-	5,000,000.00	695,200.00	2,550,394.75	
TOTAL			3,357,700,401.61	4,112,800,000.00	-363,268,000.00	4,397,658,000.00	1,039,957,598.39	2,549,842,726.22	

SUMMARY OF HOPE-GOV OTHER RECURRENT EXPENDITURE		ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE (2024)
1	PHC	766,076,993.55	687,600,000.00	31,732,000.00	884,458,000.00	118,381,006.45	630,107,844.16
2	BED	2,591,623,408.06	3,425,200,000.00	-395,000,000.00	3,513,200,000.00	921,576,591.94	1,919,734,882.06
	TOTAL	3,357,700,401.61	4,112,800,000.00	-363,268,000.00	4,397,658,000.00	1,039,957,598.39	2,549,842,726.22

(Signature)
26/12/2024

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

**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	NOTES	ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025 ₺	FINAL BUDGET 2025 ₺	VARIANCE ₺	ACTUAL EXPENDITURE 2024 ₺
1	052100100100	Ministry of Health	25	11,582,506,325.87	18,977,150,000.00	22,077,150,000.00	10,494,643,674.13	9,107,932,449.37
2	052100300100	Primary Health Care Development Agency	26	18,204,848,715.04	21,278,260,000.00	19,316,260,000.00	1,111,411,284.96	6,645,925,408.77
3	051700100100	Ministry of Basic Education	27	13,243,881,187.87	24,678,050,000.00	25,598,050,000.00	12,354,168,812.13	966,691,619.74
4	051700100200	State Universal Basic Education Board (SUBEB)	28	12,012,281,520.81	15,964,400,000.00	16,076,000,000.00	4,063,718,479.19	4,871,491,471.57
5	051700100300	Jigawa State Agency for Nomadic Education	29	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	30	338,544,343.02	313,939,000.00	338,939,000.00	394,656.98	222,996,030.00
7	051700100601	Jigawa State Tsangaya Board	31	465,347,684.84	1,830,000,000.00	2,747,600,000.00	2,282,252,315.16	
8	051700100700	Library Board	32	25,911,773.32	38,000,000.00	38,000,000.00	12,088,226.68	
		TOTAL		56,333,966,254.61	83,755,749,000.00	86,867,949,000.00	30,533,982,745.39	22,098,279,124.56

S/N	SUMMARY OF HOPE-GOV CAPITAL EXPENDITURE COST	ACTUAL EXPENDITURE 2025	INITIAL BUDGET 2025 ₺	FINAL BUDGET 2025	VARIANCE	ACTUAL EXPENDITURE 2024
1	PHC	29,787,355,040.91	40,255,410,000.00	41,393,410,000.00	11,606,054,959.09	15,753,857,858.14
2	BED	26,546,611,213.70	43,500,339,000.00	45,474,539,000.00	18,927,927,786.30	6,344,421,266.42
		56,333,966,254.61	83,755,749,000.00	86,867,949,000.00	30,533,982,745.39	22,098,279,124.56

Signature

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

JIGAWA STATE GOVERNMENT OF NIGERIA

RECURRENT FOR MINISTRY OF HEALTH AS AT 31ST DECEMBER 2025

STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 1 - 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	1,870,513,933.68
210101	Salaries and Wages	1,756,471,000.00	1,870,513,933.68
21010101	Salary	1,756,471,000.00	1,870,513,933.68
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,147,039,000.00	2,045,781,199.89
21020103	Transport Allowance	429,421,000.00	307,212,227.41
21020104	Rent Supplement	296,406,000.00	241,532,824.55
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

NOTE 2 - 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	15,993,141.71
21020149	Consolidated Allowance	22,498,000.00	21,970,235.97
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 OF NIGERIA

DETAILS OF GWARAM COTTAGE HOSPITAL AS AT 31ST DECEMBER 2025

STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 3 - 05210080010 - Personnel Cost Gwaram Cottage Hospital

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	237,720,628.17	255,401,395.09
2101	SALARY	109,008,628.17	127,841,599.83
21010101	Salary	109,075,000.00	127,841,599.83
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	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 KAFIN HAUSA (BULANGU) AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 4 - 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	92,320,077.70
21010101	Salary	97,361,000.00	92,320,077.70
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 NIGERIA			
DETAILS OF PRIMARY HEALTH CARE DEVELOPMENT LGA MANAGEMENT OFFICE AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 5 - 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	5,919,035,504.53
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	3,512,328,152.54
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	335,468,603.19
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 MINISTRY OF BASIC EDUCATION AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 6 - 051700100100 - Personnel Cost Ministry of Basic Education

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	1,270,000,000.00	64,108,308.01
2101	SALARY	1,076,557,000.00	29,085,761.08
210101	Salaries and Wages	76,557,000.00	29,085,761.08
21010101	Salary	76,557,000.00	29,085,761.08
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	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 STATE UNIVERSAL BASIC EDUCATION AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 7 - 051700500100 - Personnel Cost State Universal Basic Education Board (SUBEB)

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	624,000,000.00	810,277,303.16
2101	SALARY	251,556,000.00	332,071,090.51
210101	Salaries and Wages	251,556,000.00	332,071,090.51
21010101	Salary	251,553,000.00	332,071,090.51
21010104	Salary Arrears	3,000.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	372,444,000.00	478,206,212.65
21020103	Transport Allowance	45,602,000.00	45,056,711.06
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	189,555,638.15
21020113	Hazard / Hardship Allowance	1,737,000.00	1,736,144.89
21020117	Domestic Staff Allowance	59,181,000.00	58,179,620.66
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	57,130,572.74

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF Inspectorate Headquarter Zone AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 8 - Personnel Cost Inspectorate Headquarter Zone

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	405,000,000.00	381,231,690.98
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	211,835,304.46
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	47,310,661.68
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 JIGAWA STATE AGENCY FOR NOMADIC EDUCATION AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 9 - Personnel Cost Jigawa State Agency for Nomadic Education

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	1,478,000,000.00	1,316,012,834.34
2101	SALARY	475,514,000.00	289,879,601.95
210101	Salaries and Wages	475,514,000.00	289,879,601.95
21010101	Salary	468,961,000.00	289,879,601.95
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,002,486,000.00	1,026,133,232.39
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	127,854,276.92
21020113	Hazard / Hardship Allowance	2,439,000.00	2,256,590.00
21020114	Board Members Allowance	1,980,000.00	-
21020117	Domestic Staff Allowance	8,400,000.00	8,492,893.61
21020137	Medical Allowance	144,574,000.00	155,222,588.68
21020156	Professional Teaching Allowance	85,027,000.00	85,000,394.23
21020160	J-Power Teachers Allowance	218,656,000.00	282,860,000.00
21020178	Casual Workers/Ad-hoc Staff Allowances	61,040,000.00	54,000,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF AGENCY FOR MASS EDUCATION AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 10 - Personnel Cost Agency for Mass Education			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
21	Personnel Cost	117,650,000.00	128,252,970.17
2101	SALARY	56,820,000.00	70,488,484.09
210101	Salaries and Wages	56,819,000.00	70,488,484.09
21010101	Salary	56,802,000.00	70,488,484.09
21010102	Overtime Payments	17,000.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	60,830,000.00	57,764,486.08
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	16,472,250.76

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF Local Education Authority (LEA) AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 11 - 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
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

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

NOTE 12 - 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
21020103	Transport Allowance	1,968,000.00	486,000.00
21020104	Rent Supplement	1,350,000.00	358,000.00
21020105	Meal Subsidy	852,000.00	250,000.00
21020106	Utility Allowance	583,000.00	130,000.00
21020107	Entertainment	38,000.00	90,000.00
21020109	Leave Transport Grant	1,875,000.00	869,400.00
21020113	Hazard / Hardship Allowance	683,000.00	125,000.00
21020117	Domestic Staff Allowance	840,000.00	260,000.00
21020136	Responsibility Allowance	560,000.00	290,000.00
21020137	Medical Allowance	3,273,000.00	2,286,108.48

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

NOTE 13 - 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
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


20/02/2026

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

NOTE 14 - 052102400100 - Recurrent Expenditure Ministry of Health

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2024
	Total Expenditure	430,103,000.00	406,092,048.00
2202	OVERHEAD COST	430,103,000.00	406,092,048.00
220201	Transport & Travelling - General	38,519,000.00	56,870,440.74
22020102	Local Travel & Transport - Others	38,519,000.00	56,870,440.74
220202	Utilities General	5,637,000.00	2,071,100.00
22020203	Internet Access Charges	941,000.00	215,100.00
22020204	Satellites Broadcasting Access Charges	4,696,000.00	1,856,000.00
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	337,072,000.00	299,946,456.00
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	165,453,476.00
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	42,977,400.00

JIGAWA STATE GOVERNMENT OF NIGERIA

RECURRENT DETAILS FOR PHC LGA OFFICE AS AT 31ST DECEMBER 2025

STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 15 - 052102400100 - Recurrent Expenditure Primary Health Care Development Agency

Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	276,355,000.00	275,797,616.00
2	EXPENDITURES	276,355,000.00	275,797,616.00
220201	Transport & Travelling - General	11,205,000.00	21,833,500.00
22020102	Local Travel & Transport - Others	11,205,000.00	21,833,500.00
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	32,700,000.00	29,544,100.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	31,800,000.00	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	5,950,000.00
22020501	Local Training	2,000,000.00	5,950,000.00
220206	Other Services - General	4,210,000.00	11,341,000.00
22020605	Cleaning and Fumigation Services	200,000.00	200,000.00
22020617	Postage and Courier Payments & Services	10,000.00	3,374,000.00
220207	Consulting and Professional Services	2,000,000.00	3,877,000.00
22020709	Auditing of Accounts	2,000,000.00	3,890,000.00
220208	Fuel and Lubricant - General	3,400,000.00	4,748,820.82
22020801	Motor Vehicle Fuel Cost	3,000,000.00	3,634,000.00
22020803	Plant / Generator Fuel Cost	400,000.00	1,114,820.82
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	216,500,000.00	190,333,364.77
22021001	Refreshment and Meals	2,000,000.00	2,089,231.23
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 Act	500,000.00	356,000.00
22021049	Special Health Programmes & Initiatives	1,000,000.00	2,700,000.00
22021054	Zonal Office Operational Expenses	500,000.00	5,236,179.18
22021060	Nutrition Activities	2,000,000.00	3,552,500.00
22021074	Primary Healthcare (LGA & Wards) Operations	191,000,000.00	142,900,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR KAFIN HAUSA (BULANGU) AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 16 - V052101200100 - Kafin Hausa (Bulangu) Cottage Hospital			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	48,000,000.00	45,386,924.43
2	EXPENDITURES	48,000,000.00	45,386,924.43
2202	OVERHEAD COST	48,000,000.00	45,386,924.43
220201	Transport & Travelling - General	2,000,000.00	2,808,208.10
22020102	Local Travel & Transport - Others	2,000,000.00	2,808,208.10
220202	Utilities General	380,000.00	308,000.00
22020202	Telephone Charges	380,000.00	308,000.00
220203	Materials and Supplies - General	34,400,000.00	30,944,716.33
22020303	Newspapers	1,200,000.00	308,000.00
22020307	Drugs, Vaccines & Medical Supplies	33,200,000.00	30,636,716.33
220204	Maintenance Services - General	720,000.00	780,000.00
22020420	Maintenance of Medical Equipments	720,000.00	780,000.00
220205	Training - General	1,000,000.00	660,000.00
22020501	Local Training	1,000,000.00	660,000.00
220206	Other Services - General	7,000,000.00	5,580,000.00
22020616	Casual Workers Services	7,000,000.00	5,580,000.00
220208	Fuel and Lubricant - General	1,500,000.00	3,126,000.00
22020803	Plant / Generator Fuel Cost	1,500,000.00	3,126,000.00
220210	Miscellaneous Expenses - General	1,000,000.00	1,180,000.00
22021002	Honorarium and Sitting Allowance Payments	1,000,000.00	1,180,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR GWARAM COTTAGE HOSPITAL AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 17 - 052100800100 - Gwaram Cottage Hospital			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	130,000,000.00	38,800,405.12
2	EXPENDITURES	130,000,000.00	38,800,405.12
2202	OVERHEAD COST	130,000,000.00	38,800,405.12
220201	Transport & Travelling - General	3,248,000.00	970,000.00
22020102	Local Travel & Transport - Others	3,248,000.00	970,000.00
220202	Utilities General	2,336,000.00	1,345,000.00
22020201	Electricity Charges	1,800,000.00	640,000.00
22020204	Satellites Broadcasting Access Charges	152,000.00	210,000.00
22020210	Other Utility Charges	384,000.00	495,000.00
220203	Materials and Supplies - General	95,724,000.00	31,747,007.74
22020301	Office Materials and Consumables	3,966,000.00	1,230,000.00
22020303	Newspapers	3,500,000.00	-
22020305	Printing of Non-security Documents	5,400,000.00	1,975,000.00
22020307	Drugs, Vaccines & Medical Supplies	77,936,000.00	26,912,007.74
22020309	Uniforms & Other Clothing	2,972,000.00	90,000.00
22020317	Reagents Chemicals and Cleansing Materials	1,950,000.00	1,540,000.00
220204	Maintenance Services - General	28,692,000.00	4,738,397.38
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,566,000.00	42,600.00
22020402	Maintenance of Office Furniture	3,200,000.00	-
22020403	Maintenance of Office Building / Residential Quarters	2,574,000.00	700,000.00
22020404	Maintenance of Office / IT Equipment	6,300,000.00	3,995,797.38
22020405	Maintenance of Plants / Generators	44,000.00	-
22020406	Other Maintenance Services	13,008,000.00	-

JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR MINISTRY OF BASIC EDUCATION AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 19 - 051700100100 - Ministry of Basic Education			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	2,052,000,000.00	1,675,182,900.00
22	Other Recurrent Costs	2,052,000,000.00	1,675,182,900.00
2202	OVERHEAD COST	2,052,000,000.00	1,675,182,900.00
220201	Transport & Travelling - General	6,500,000.00	5,866,181.60
22020102	Local Travel & Transport - Others	6,500,000.00	5,866,181.60
220203	Materials and Supplies - General	1,500,000.00	1,379,400.00
22020301	Office Materials and Consumables	1,000,000.00	964,400.00
22020305	Printing of Non-security Documents	500,000.00	415,000.00
220204	Maintenance Services - General	9,700,000.00	5,719,175.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000.00	1,910,675.00
22020418	Maintenance of Educational Equipments	700,000.00	623,000.00
22020419	Maintenance of Educational Buildings	7,000,000.00	3,185,500.00
220205	Training - General	9,500,000.00	9,307,000.00
22020501	Local Training	9,500,000.00	9,307,000.00
220206	Other Services - General	26,872,000.00	26,871,000.00
22020615	Monitoring/Inspection of Public/private Institutions & Oth	26,872,000.00	26,871,000.00
220208	Fuel and Lubricant - General	4,565,000.00	4,563,000.00
22020801	Motor Vehicle Fuel Cost	4,565,000.00	4,563,000.00
220210	Miscellaneous Expenses - General	1,993,363,000.00	1,621,477,143.40
22021001	Refreshment and Meals	5,000,000.00	2,404,000.00
22021002	Honorarium and Sitting Allowance Payments	1,000,000.00	638,000.00
22021003	Publicity and Advertisements	1,500,000.00	819,000.00
22021009	Sporting Activities	2,000,000.00	-
22021044	Committees and Commissions	1,000,000.00	-
22021045	Institutional Feeding	1,748,579,000.00	1,557,554,143.40
22021050	Official Ceremonies and Celebrations	600,000.00	-
22021069	Project / Programmes Coordination Expenses	100,000,000.00	6,598,000.00
22021073	Guidance & Counselling Activities	5,684,000.00	4,684,000.00
22021075	Extra-curricula Activities (Quiz, Debates, etc)	75,000,000.00	41,278,000.00
22021076	Girls Child Health-Education Programme	50,000,000.00	7,502,000.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	1,000,000.00	-
220401	Local Grants and Contributions	1,000,000.00	-
22040109	Grants to Communities and NGOs	1,000,000.00	-

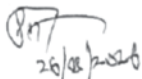
JIGAWA STATE GOVERNMENT OF NIGERIA			
RECURRENT DETAILS FOR AGENCY FOR MASS EDUCATION AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 20 - Agency for Mass Education			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	7,000,000.00	5,220,000.00
2	EXPENDITURES	7,000,000.00	5,220,000.00
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			
NOTE 21 - Jigawa State Agency for Nomadic Education			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	14,000,000.00	13,260,000.00
2	EXPENDITURES	14,000,000.00	13,260,000.00
2202	OVERHEAD COST	14,000,000.00	13,260,000.00
220201	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	155,000.00	100,000.00
22020210	Other Utility Charges	155,000.00	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	3,600,000.00	3,508,533.47
22020801	Motor Vehicle Fuel Cost	3,100,000.00	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 SUBEB AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 22 - 051700500100 - State Universal Basic Education Board (SUBEB)			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	962,000,000.00	418,738,030.99
2202	OVERHEAD COST	962,000,000.00	418,738,030.99
220201	Transport & Travelling - General	9,430,000.00	5,557,800.00
22020102	Local Travel & Transport - Others	9,430,000.00	5,557,800.00
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	112,653,000.00	66,427,765.36
22020301	Office Materials and Consumables	18,000,000.00	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	89,253,000.00	54,827,656.11
220204	Maintenance Services - General	128,800,000.00	77,865,875.25
22020401	Maintenance of Motor Vehicles / Transport Equipment	25,000,000.00	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	40,000,000.00	25,981,413.00
22020418	Maintenance of Educational Equipments	3,800,000.00	3,211,164.17
22020419	Maintenance of Educational Buildings	40,000,000.00	19,920,500.00
220205	Training - General	60,000,000.00	19,757,351.00
22020501	Local Training	40,000,000.00	12,332,829.00
22020503	Manpower Planning and Other Staff Development Expenses	20,000,000.00	7,424,522.00
220206	Other Services - General	110,000,000.00	91,282,027.00
22020615	Monitoring/Inspection of Public/private Institutions & Other	90,000,000.00	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	536,187,000.00	155,610,999.62
22021001	Refreshment and Meals	10,020,000.00	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			
NOTE 23 - Jigawa State Tsangaya Education Board			
Code	Economic	2025 Final Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	475,200,000.00	474,917,677.07
2	EXPENDITURES	475,200,000.00	474,917,677.07
2202	OVERHEAD COST	475,200,000.00	474,917,677.07
220201	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	6,575,000.00	1,375,000.00
22020201	Electricity Charges	2,500,000.00	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	2,180,000.00	180,000.00
22020205	Water rates & Charges	1,210,000.00	210,000.00
220203	Materials and Supplies - General	112,150,000.00	17,785,000.00
22020301	Office Materials and Consumables	15,350,000.00	8,350,000.00
22020302	Books	21,500,000.00	2,200,000.00
22020305	Printing of Non-security Documents	11,300,000.00	1,100,000.00
22020309	Uniforms & Other Clothing	12,500,000.00	1,200,000.00
22020310	Teaching Aids, Laboratory and Instructional Materials	51,500,000.00	4,935,000.00
220204	Maintenance Services - General	18,811,000.00	7,758,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	8,203,000.00	4,200,000.00
22020402	Maintenance of Office Furniture	7,560,000.00	2,560,000.00
22020404	Maintenance of Office / IT Equipment	2,648,000.00	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	320,186,000.00	430,170,377.07
22020615	Monitoring/Inspection of Public/private Institutions & Oth	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	313,793,000.00	423,877,377.07
220208	Fuel and Lubricant - General	9,320,000.00	8,820,000.00
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 LIBRARY BOARD AS AT 31ST DECEMBER 2025			
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025			
NOTE 24 - Library Board			
Code	Economic	2025 Original Budget	ACTUAL EXPENDITURE 2025
	Total Expenditure	5,000,000.00	4,304,800.00
2202	OVERHEAD COST	5,000,000.00	4,304,800.00
220201	Transport & Travelling - General	170,000.00	62,000.00
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


26/12/2025

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

JIGAWA STATE GOVERNMENT OF NIGERIA
NOTE TO CAPITAL EXPENDITURE MINISTRY OF HEALTH AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

NOTE 25 - 052102400100 - Capital Expenditure Ministry of Health

52100100100	Ministry of Health	ACTUAL EXPENDITURE 2025	FINAL BUDGET 2025	VARIANCE
60204	Establishment Of Operational Research Unit		5,830,000.00	5,830,000.00
60211	Malaria Control Booster Programme	58,123,000.00	102,000,000.00	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	5,565,865,137.86	7,544,000,000.00	1,978,134,862.14
60219	Ophthalmic Unit In Some General Hospitals			-
60220	Psychiatric Hospital Kazaura	160,761,460.27	300,000,000.00	139,238,539.73
60221	Primary Eye Care Onchocerciasis	29,975,000.00	50,000,000.00	20,025,000.00
60222	Jigawa State Drug Management Agency (JIMSO)		10,000,000.00	10,000,000.00
60223	B/Kudu, Hadejia and Kazaura Specialist Hospitals Projects	1,274,323,166.12	1,398,820,000.00	124,496,833.88
60225	Free Maternal and Child Health Programme in Secondary Hospitals	1,168,918,701.17	1,200,000,000.00	31,081,298.83
60227	State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	312,000,000.00	3,889,500,000.00	3,577,500,000.00
60234	Infectious Diseases Hospital		50,000,000.00	50,000,000.00
60239	Development of Planning Preventive Unit	36,730,000.00	37,000,000.00	270,000.00
60241	Health System Strengthen Fund	64,375,000.00	115,000,000.00	50,625,000.00
60242	Dialysis & Oncology Operational Units	713,278,700.75	715,000,000.00	1,721,299.25
60330	Establishment of Crayon Oxygen Plant	660,648,323.98	3,000,000,000.00	2,339,351,676.02

60331	Establishment of Diagnostic and Cardiac Centre Dutse	1,500,398,952.39	3,000,000,000.00	1,499,601,047.61
60333	Implementation of Health Student Care Programme	37,108,883.33	500,000,000.00	462,891,116.67
	TOTAL	11,582,506,325.87	22,077,150,000.00	10,494,643,674.13
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				
NOTE 26 - 052102400100 - Capital Expenditure Primary Health Care Development Agency				
		ACTUAL EXPENDITURE 2025	FINAL BUDGET 2025	VARIANCE
52100300100	Primary Health Care Development			
60201	Upgrading Of Primary Health Centres	1,968,805,635.51	2,062,000,000.00	4,030,805,635.51
60202	Primary Health Care Programmes / Projects	12,337,650.00	788,260,000.00	800,597,650.00
60203	PHCD Health System Programmes		25,000,000.00	25,000,000.00
60207	Supplementary Immunization Activities		91,000,000.00	91,000,000.00
60208	Food and Nutrition (Health) Programme Activities		50,000,000.00	50,000,000.00
60233	Free Maternal and Child Health Programme in Primary Healthcare Centres		-	-
60235	Family Planning Services		-	-
60236	Development of Ward-level Facilities for Basic Healthcare Provision		-	-
60243	State Emergency Maternal and Child Health Intervention Centre (SEMCHIC)	36,594,000.00	100,000,000.00	136,594,000.00
060334	Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT)	16,187,111,429.53	16,200,000,000.00	32,387,111,429.53
	TOTAL	18,204,848,715.04	19,316,260,000.00	37,521,108,715.04

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				
NOTE 27 - 051700100100 - Capital Expenditure Ministry of Basic Education				
		ACTUAL EXPENDITURE 2025	FINAL BUDGET 2025	VARIANCE
51700100100	Ministry of Basic Education			
60050	Girls Child Education Programme - (GCEP)	91,226,250.00	235,000,000.00	143,773,750.00
60051	Procurement of Instructional Materials & Laboratory Equipment for Basic Education	1,090,754,549.67	1,186,500,000.00	95,745,450.33
60052	Construction of Schools and Other Institutional Buildings	1,256,106,772.64	2,000,000,000.00	743,893,227.36
60053	Procurement of ICT Equipment for Basic Education Schools	83,533,554.19	410,000,000.00	326,466,445.81
60054	Basic Education Teacher Capacity Development	201,033,600.00	335,000,000.00	133,966,400.00
60055	Basic Education Sector Planning Research & Statistics	862,051,722.23	1,796,550,000.00	934,498,277.77
60325	Others Partners Support to Basic Education	9,760,000.00	60,000,000.00	50,240,000.00
060329	Jigawa Unite -New globe project for education digital Learning	9,501,751,765.14	18,675,000,000.00	9,173,248,234.86
060332	Implementation of Education student Care Programme	147,662,974.00	900,000,000.00	752,337,026.00
	TOTAL	13,243,881,187.87	25,598,050,000.00	12,354,168,812.13

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

NOTE 28 - 051700500100 - Capital Expenditure State Universal Basic Education Board (SUBEB)

	ACTUAL EXPENDITURE 2025	FINAL BUDGET 2025	VARIANCE
51700100200	State Universal Basic Education Board (SUBEB)		
60002	3,700,000,000.00	9,441,000,000.00	5,741,000,000.00
60004		442,000,000.00	442,000,000.00
60005	794,190,708.04	1,000,000,000.00	205,809,291.96
60006	353,268,004.42	647,500,000.00	294,231,995.58
60007	205,036,215.96	461,600,000.00	256,563,784.04
60008		10,000,000.00	10,000,000.00
60010		670,400,000.00	670,400,000.00
60039	50,691,450.00	205,800,000.00	155,108,550.00
60043	39,838,762.51	160,000,000.00	120,161,237.49
60044		537,700,000.00	537,700,000.00
60048	2,213,294,360.71	2,300,000,000.00	86,705,639.29
060049		150,000,000.00	150,000,000.00
060315		50,000,000.00	50,000,000.00
	7,356,319,501.64	16,076,000,000.00	8,719,680,498.36

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				
NOTE 29 - Capital Expenditure Jigawa State Agency for Nomadic Education				
	ACTUAL EXPENDITURE 2025	FINAL BUDGET 2025	VARIANCE	
51700100300	Agency for Nomadic Education			
60011	Nomadic Basic Education Projects (Structures and Facilities)	224,549,391.34	370,000,000.00	145,450,608.66
60012	Nomadic Basic Education (Furniture and Instructional Materials)	236,095,312.50	280,950,000.00	44,854,687.50
	TOTAL	460,644,703.84	650,950,000.00	190,305,296.16

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				
NOTE 30 - Agency for Mass Education				
	ACTUAL EXPENDITURE 2025	FINAL BUDGET 2025	VARIANCE	
	Agency for Mass Education			
60032	Adult Mass Literacy Programme	105,554,486.77	105,600,000.00	45,513.23
60034	Basic and Post Literacy Remedial & Continuing Education	232,989,856.25	233,059,000.00	69,143.75
60035	Women Vocational Education Centres		280,000.00	280,000.00
	TOTAL	338,544,343.02	338,939,000.00	394,656.98

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				
NOTE 31 - Jigawa State Tsangaya Education Board				
		ACTUAL EXPENDITURE 2025	FINAL BUDGET 2025	VARIANCE
51700100601	Jigawa State Tsangaya Board			
60324	Tsangaya Development Projects	465,347,684.84	2,654,000,000.00	2,188,652,315.16
	TOTAL	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				
NOTE 32 - Capital Expenditure Library Board				
		ACTUAL EXPENDITURE 2025	FINAL BUDGET 2025	VARIANCE
51700100700	Library Board			
60033	Development of Libraries	25,911,773.32	38,000,000.00	12,088,226.68
	TOTAL	38,000,000.00	12,641,161.02	38,000,000.00


2025/12/31

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JIGAWA STATE GOVERNMENT OF NIGERIA
SUMMARY OF PRIMARY HEALTH CARE EXPENDITURE AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
PRIMARY HEALTHCARE EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

NOTE 33 - PHC EXPENDITURE BY ADMINISTRATIVE

ADMINISTRATIVE CODE	ORGANISATION	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
	Total Expenditure	32,428,052,000.00	34,126,155,000.00	29,365,682,276.22	86.1%	4,760,472,723.78
050000000000	Social	32,428,052,000.00	34,126,155,000.00	29,365,682,276.22	86.1%	4,760,472,723.78
052100000000	Ministry of Health	32,428,052,000.00	34,126,155,000.00	29,365,682,276.22	86.1%	4,760,472,723.78
052100100100	Ministry of Health	8,084,500,000.00	7,059,500,000.00	3,588,493,471.88	50.8%	3,471,006,528.12
052100800100	Gwaram Cottage Hospital	130,000,000.00	130,000,000.00	38,800,405.12	29.8%	91,199,594.88
052101200100	Kafin Hausa (Bulangu) Cottage Hospital	48,000,000.00	48,000,000.00	45,650,508.23	95.1%	2,349,491.77
052102400100	Primary Health Care Development Agency	17,605,140,000.00	17,456,535,000.00	16,261,374,233.92	93.2%	1,195,160,766.08
052102400200	Primary Health Care Development LGA Management Office	6,560,412,000.00	9,432,120,000.00	9,431,363,657.07	100.0%	756,342.93

JIGAWA STATE GOVERNMENT OF NIGERIA
SUMMARY OF BASIC EDUCATION EXPENDITURE AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
BASIC EDUCATION EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

NOTE 34 - BED EXPENDITURE BY ADMINISTRATIVE

ADMINISTRATIVE CODE	ECONOMIC	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
	Total Expenditure	68,342,550,000.00	78,724,050,000.00	56,975,638,711.13	72.4%	21,748,411,288.87
016100400100	Special Service Directorate	150,000,000.00	150,000,000.00	92,014,718.40	61.3%	57,985,281.60
023400900100	Fire Service Directorate	18,000,000.00	-	-	-	-
050000000000	Social	68,174,550,000.00	78,574,050,000.00	56,883,623,992.73	72.4%	21,690,426,007.27
051700000000	Ministry of Basic Education	68,174,550,000.00	78,574,050,000.00	56,883,623,992.73	72.4%	21,690,426,007.27
051700100100	Ministry of Basic Education	23,110,000,000.00	23,493,000,000.00	11,494,500,589.37	48.9%	11,998,499,410.63
051700300100	Nomadic Education Agency	2,165,950,000.00	2,142,950,000.00	1,789,917,538.18	83.5%	353,032,461.82
051700500100	State Universal Basic Education Board (SUBEB)	17,905,400,000.00	17,848,900,000.00	8,585,334,835.79	48.1%	9,263,565,164.21
051700500200	Inspectorate Headquarters & Zones	405,000,000.00	405,000,000.00	381,231,690.98	94.1%	23,768,309.02
051700500300	Local Education Authority (LEA)	24,537,000,000.00	34,192,000,000.00	34,151,017,065.74	99.9%	40,982,934.26
051700600100	Jigawa State Tsangaya Education Board	51,200,000.00	492,200,000.00	481,622,272.67	97.9%	10,577,727.33

(Signature)
26/12/2025

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JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF PRIMARY HEALTH CARE EXPENDITURE AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
PRIMARY HEALTHCARE EXPENDITURE BY ECONOMIC CLASSIFICATION

NOTE 35 - PHC TOTAL EXPENDITURE BY ECONOMY

ECONOMIC CODE	ECONOMIC DESCRIPTION	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
	Total Expenditure	32,428,052,000.00	34,126,155,000.00	29,365,682,276.22	86.1%	4,760,472,723.78
2	EXPENDITURES	32,428,052,000.00	34,126,155,000.00	29,365,682,276.22	86.1%	4,760,472,723.78
21	Personnel Cost	7,423,332,000.00	10,295,040,000.00	9,561,740,257.15	92.9%	733,299,742.85
2101	SALARY	4,288,019,000.00	6,231,825,396.80	5,947,829,112.57	95.4%	283,996,284.23
210101	Salaries and Wages	4,288,019,000.00	6,231,825,396.80	5,947,829,112.57	95.4%	283,996,284.23
21010101	Salary	4,288,019,000.00	6,231,825,396.80	5,947,829,112.57	95.4%	283,996,284.23
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,135,313,000.00	4,063,214,603.20	3,613,911,144.59	88.9%	449,303,458.61
210201	ALLOWANCES	3,135,313,000.00	4,063,214,603.20	3,613,911,144.59	88.9%	449,303,458.61
21020103	Transport Allowance	1,082,000.00	11,482,000.00	11,239,274.45	97.9%	242,725.55
21020104	Rent Supplement	993,000.00	9,393,000.00	9,287,556.96	98.9%	105,443.04
21020105	Meal Subsidy	360,000.00	360,000.00	60,030.48	16.7%	299,969.52
21020106	Utility Allowance	411,000.00	411,000.00	68,436.16	16.7%	342,563.84
21020109	Leave Transport Grant	587,000.00	763,000.00	442,335.04	58.0%	320,664.96
21020113	Hazard / Hardship Allowance	186,993,000.00	316,898,000.00	316,897,216.00	100.0%	784.00
21020114	Board Members Allowance	2,520,000.00	2,520,000.00	-	0.0%	2,520,000.00
21020119	Call Duty Allowance	10,333,000.00	2,724,000.00	1,722,661.44	63.2%	1,001,338.56
21020120	Shift Duty Allowance	144,538,000.00	164,439,000.00	164,438,354.90	100.0%	645.10
21020129	Contract Addition Allowance	140,000.00	140,000.00	-	0.0%	140,000.00
21020135	Midwifery Service Scheme Allowance	255,438,000.00	335,539,603.20	335,468,603.19	100.0%	71,000.01
21020137	Medical Allowance	395,295,000.00	312,349,000.00	17,341,622.79	5.6%	295,007,377.21
21020149	Consolidated Allowance	1,938,293,000.00	2,700,144,000.00	2,699,615,397.27	100.0%	528,602.73
21020153	Non Clinical Allowance	166,598,000.00	174,606,000.00	49,128,652.85	28.1%	125,477,347.15
21020155	Specialist Allowance (Medical Consultant)	3,488,000.00	3,488,000.00	993,130.00	28.5%	2,494,870.00
21020164	Sequential Increase Allowance	28,244,000.00	27,958,000.00	7,207,873.05	25.8%	20,750,126.95
22	Other Recurrent Costs	328,960,000.00	454,355,000.00	360,248,529.35	79.3%	94,106,470.65
2202	OVERHEAD COST	328,960,000.00	454,355,000.00	360,248,529.35	79.3%	94,106,470.65
220201	Transport & Travelling - General	10,998,000.00	27,848,000.00	25,743,500.00	92.4%	2,104,500.00
22020102	Local Travel & Transport - Others	10,998,000.00	27,848,000.00	25,743,500.00	92.4%	2,104,500.00
220202	Utilities General	3,266,000.00	3,396,000.00	2,054,000.00	60.5%	1,342,000.00
22020201	Electricity Charges	1,800,000.00	1,800,000.00	640,000.00	35.6%	1,160,000.00
22020202	Telephone Charges	380,000.00	380,000.00	308,000.00	81.1%	72,000.00
22020203	Internet Access Charges	50,000.00	50,000.00	-	0.0%	50,000.00
22020204	Satellites Broadcasting Access Charges	652,000.00	662,000.00	611,000.00	92.3%	51,000.00
22020210	Other Utility Charges	384,000.00	504,000.00	495,000.00	98.2%	9,000.00

220203	Materials and Supplies - General	135,674,000.00	139,161,000.00	75,778,042.76	54.5%	63,382,957.24
22020301	Office Materials and Consumables	7,966,000.00	13,166,000.00	10,332,700.00	78.5%	2,833,300.00
22020303	Newspapers	5,200,000.00	5,200,000.00	456,520.00	8.8%	4,743,480.00
22020305	Printing of Non-security Documents	6,400,000.00	6,298,000.00	2,865,200.00	45.5%	3,432,800.00
22020307	Drugs, Vaccines & Medical Supplies	111,136,000.00	108,936,000.00	59,854,622.76	54.9%	49,081,377.24
22020309	Uniforms & Other Clothing	3,022,000.00	3,611,000.00	729,000.00	20.2%	2,882,000.00
22020317	Reagents Chemicals and Cleansing Materials	1,950,000.00	1,950,000.00	1,540,000.00	79.0%	410,000.00
220204	Maintenance Services - General	40,112,000.00	59,172,000.00	33,064,598.69	55.9%	26,107,401.31
22020401	Maintenance of Motor Vehicles / Transport Equipment	13,366,000.00	32,366,000.00	28,788,600.00	88.9%	3,577,400.00
22020402	Maintenance of Office Furniture	3,400,000.00	3,400,000.00	152,100.00	4.5%	3,247,900.00
22020403	Maintenance of Office Building / Residential Quarters	2,574,000.00	2,574,000.00	700,000.00	27.2%	1,874,000.00
22020404	Maintenance of Office / IT Equipment	6,500,000.00	6,500,000.00	186,000.00	2.9%	6,314,000.00
22020405	Maintenance of Plants / Generators	44,000.00	44,000.00	-	0.0%	44,000.00
22020406	Other Maintenance Services	13,508,000.00	13,508,000.00	2,457,898.69	18.2%	11,050,101.31
22020420	Maintenance of Medical Equipments	720,000.00	780,000.00	780,000.00	100.0%	-
220205	Training - General	3,000,000.00	6,950,000.00	6,610,000.00	95.1%	340,000.00
22020501	Local Training	3,000,000.00	6,950,000.00	6,610,000.00	95.1%	340,000.00
220206	Other Services - General	7,210,000.00	10,203,000.00	9,485,791.90	93.0%	717,208.10
22020605	Cleaning and Furnigation Services	200,000.00	400,000.00	400,000.00	100.0%	-
22020616	Casual Workers Services	7,000,000.00	6,393,000.00	5,711,791.90	89.3%	681,208.10
22020617	Postage and Courier Payments & Services	10,000.00	3,410,000.00	3,374,000.00	98.9%	36,000.00
220207	Consulting and Professional Services	2,000,000.00	3,890,000.00	3,890,000.00	100.0%	-
22020709	Auditing of Accounts	2,000,000.00	3,890,000.00	3,890,000.00	100.0%	-
220208	Fuel and Lubricant - General	5,000,000.00	7,877,000.00	7,874,820.82	100.0%	2,179.18
22020801	Motor Vehicle Fuel Cost	3,000,000.00	3,635,000.00	3,634,000.00	100.0%	1,000.00
22020803	Plant / Generator Fuel Cost	2,000,000.00	4,242,000.00	4,240,820.82	100.0%	1,179.18
220209	Financial Charges - General	200,000.00	558,000.00	557,410.41	99.9%	589.59
22020901	Bank Charges (Other than Interest)	200,000.00	558,000.00	557,410.41	99.9%	589.59
220210	Miscellaneous Expenses - General	121,500,000.00	195,300,000.00	195,190,364.77	99.9%	109,635.23
22021001	Refreshment and Meals	2,000,000.00	2,090,000.00	2,089,231.23	100.0%	768.77
22021002	Honorarium and Sitting Allowance Payments	2,500,000.00	1,280,000.00	1,260,000.00	98.4%	20,000.00
22021045	Institutional Feeding	18,000,000.00	33,500,000.00	33,419,454.36	99.8%	80,545.64
22021047	Community Engagement, Sensitization & Mobilization Activit	500,000.00	360,000.00	356,000.00	98.9%	4,000.00
22021049	Special Health Programmes & Initiatives	1,000,000.00	2,700,000.00	2,700,000.00	100.0%	-
22021054	Zonal Office Operational Expenses	500,000.00	5,240,000.00	5,236,179.18	99.9%	3,820.82
22021060	Nutrition Activities	2,000,000.00	3,553,000.00	3,552,500.00	100.0%	500.00
22021074	Primary Healthcare (GSA & Wards) Operations	95,000,000.00	146,577,000.00	146,577,000.00	100.0%	-
23	Capital Expenditure	24,675,760,000.00	23,376,760,000.00	19,443,693,489.72	83.2%	3,933,066,510.28

2301	FIXED ASSETS PURCHASED		8,984,500,000.00	7,972,400,000.00	6,832,472,941.62	85.7%	1,139,927,058.38
230101	Purchase of Fixed Assets - General		8,984,500,000.00	7,972,400,000.00	6,832,472,941.62	85.7%	1,139,927,058.38
23010105	Purchase Of Motor Vehicles		40,000,000.00	-	-		-
23010112	Purchase Of Office Furniture and Fittings		5,000,000.00	5,000,000.00	1,248,000.00	25.0%	3,752,000.00
23010122	Purchase Of Health / Medical Equipment		8,889,500,000.00	7,917,400,000.00	6,831,224,941.62	86.3%	1,086,175,058.38
23010146	Purchase of other ICT equipment		50,000,000.00	50,000,000.00	-	0.0%	50,000,000.00
2302	CONSTRUCTION / PROVISION		10,186,260,000.00	8,698,360,000.00	5,920,997,870.05	68.1%	2,777,362,129.95
230201	Construction/ Provision of Fixed Assets - General		10,186,260,000.00	8,698,360,000.00	5,920,997,870.05	68.1%	2,777,362,129.95
23020102	Construction/Provision Of Residential Buildings		3,086,260,000.00	2,525,360,000.00	2,187,963,909.09	86.6%	337,396,090.91
23020103	Construction/Provision Of Electricity / Solar Power		1,900,000,000.00	1,773,000,000.00	1,754,578,811.35	99.0%	18,421,188.65
23020105	Construction/Provision Of Water Facilities		200,000,000.00	-	-		-
23020106	Construction/Provision Of Hospitals/Health Centres		3,650,000,000.00	3,500,000,000.00	1,102,782,049.61	31.5%	2,397,217,950.39
23020130	Construction / Provision of Wall Fence/Boundary Pillars		1,350,000,000.00	900,000,000.00	875,673,100.00	97.3%	24,326,900.00
2303	REHABILITATION / REPAIRS		5,400,000,000.00	6,586,000,000.00	6,585,421,166.80	100.0%	578,833.20
230301	Rehabilitation/ Repairs of Fixed Assets - General		5,400,000,000.00	6,586,000,000.00	6,585,421,166.80	100.0%	578,833.20
23030105	Rehabilitation/Repairs-Hospitals/Health Centres		5,400,000,000.00	6,586,000,000.00	6,585,421,166.80	100.0%	578,833.20
230501	OTHER CAPITAL PROJECTS		105,000,000.00	120,000,000.00	104,801,511.25	87.3%	15,198,488.75
230501	Acquisition of Non-Tangible Asset		105,000,000.00	120,000,000.00	104,801,511.25	87.3%	15,198,488.75
23050103	Monitoring And Evaluation		105,000,000.00	120,000,000.00	104,801,511.25	87.3%	15,198,488.75

JIGAWA STATE GOVERNMENT OF NIGERIA

DETAILS OF BASIC EDUCATION EXPENDITURE AS AT 31ST DECEMBER 2025

STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025

BASIC EDUCATION EXPENDITURE BY ECONOMIC CLASSIFICATION

NOTE 36 - BED TOTAL EXPENDITURE BY ECONOMY

ECONOMIC CODE	ECONOMIC DESCRIPTION	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
	Total Expenditure	68,342,550,000.00	78,724,050,000.00	56,975,638,711.13	72.4%	21,748,411,288.87
2	EXPENDITURES	68,342,550,000.00	78,724,050,000.00	56,975,638,711.13	72.4%	21,748,411,288.87
21	Personnel Cost	27,024,000,000.00	36,865,900,000.00	36,665,243,489.82	99.5%	200,656,510.18
2101	SALARY	11,760,366,000.00	15,435,942,000.00	15,408,528,007.02	99.8%	27,413,992.98
210101	Salaries and Wages	11,760,366,000.00	15,435,942,000.00	15,408,528,007.02	99.8%	27,413,992.98
21010101	Salary	11,748,910,000.00	15,429,386,000.00	15,402,512,824.86	99.8%	26,873,175.14
21010102	Overtime Payments	6,553,000.00	6,553,000.00	6,015,182.16	91.8%	537,817.84
21010104	Salary Atears	4,903,000.00	3,000.00	-	0.0%	3,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,263,634,000.00	21,429,958,000.00	21,256,715,482.79	99.2%	173,242,517.21

210201	ALLOWANCES	15,263,634,000.00	21,429,958,000.00	21,256,715,482.79	99.29%	173,242,517.21
21020103	Transport Allowance	3,170,035,000.00	3,086,160,000.00	3,059,567,851.85	99.1%	26,592,148.15
21020104	Rent Supplement	2,349,780,000.00	3,156,794,000.00	3,142,589,527.42	99.6%	14,204,472.58
21020105	Meal Subsidy	1,397,013,000.00	1,350,545,000.00	1,335,067,715.06	98.9%	15,477,284.94
21020106	Utility Allowance	1,041,803,000.00	773,632,000.00	772,308,489.40	99.8%	1,313,510.60
21020107	Entertainment	15,886,000.00	12,124,000.00	11,111,953.00	91.7%	1,012,047.00
21020109	Leave Transport Grant	1,176,362,000.00	1,581,156,000.00	1,579,508,911.89	99.9%	1,647,088.11
21020112	Inducement Allowance	1,775,419,000.00	4,106,150,000.00	4,101,424,452.82	99.9%	4,725,547.18
21020113	Hazard / Hardship Allowance	15,606,000.00	33,496,000.00	30,354,256.01	90.6%	3,141,743.99
21020114	Board Members Allowance	1,980,000.00	1,980,000.00	-	0.0%	1,980,000.00
21020117	Domestic Staff Allowance	404,563,000.00	464,781,000.00	452,420,839.98	97.3%	12,360,160.02
21020118	Personal Assistant Allowance	3,677,000.00	818,000.00	817,333.00	99.9%	667.00
21020122	Motor Vehicle Maintenance Allowance	1,539,000.00	2,058,000.00	2,044,666.00	99.4%	13,334.00
21020124	Newspaper Allowance	4,005,000.00	490,000.00	490,000.00	100.0%	-
21020125	Accommodation Allowance	735,000.00	1,142,000.00	1,142,000.00	100.0%	-
21020128	Rural Posting Allowance	100,000,000.00	-	-	-	-
21020136	Responsibility Allowance	13,663,000.00	13,369,000.00	5,949,389.60	44.5%	7,419,610.40
21020137	Medical Allowance	2,005,421,000.00	3,770,326,000.00	3,740,726,947.62	99.2%	29,599,052.38
21020156	Professional Teaching Allowance	1,477,451,000.00	2,795,251,000.00	2,794,331,149.15	100.0%	919,850.85
21020160	J-Power Teachers Allowance	239,456,000.00	218,656,000.00	182,860,000.00	83.6%	35,796,000.00
21020178	Casual Workers/Ad-hoc Staff Allowances	69,240,000.00	61,040,000.00	44,000,000.00	72.1%	17,040,000.00
22	Other Recurrent Costs	1,400,200,000.00	1,488,200,000.00	906,915,708.06	60.99%	581,284,291.94
2202	OVERHEAD COST	1,400,200,000.00	1,488,200,000.00	906,915,708.06	60.99%	581,284,291.94
220201	Transport & Travelling - General	20,000,000.00	23,975,000.00	18,932,800.00	79.09%	5,042,200.00
22020102	Local Travel & Transport - Others	20,000,000.00	23,975,000.00	18,932,800.00	79.0%	5,042,200.00
220202	Utilities General	5,145,000.00	5,905,000.00	3,653,154.30	61.99%	2,251,845.70
22020201	Electricity Charges	1,500,000.00	1,430,000.00	1,427,754.30	99.8%	2,245.70
22020202	Telephone Charges	50,000.00	185,000.00	185,000.00	100.0%	-
22020203	Internet Access Charges	3,095,000.00	3,500,000.00	1,550,400.00	44.3%	1,949,600.00
22020204	Satellites Broadcasting Access Charges	350,000.00	480,000.00	180,000.00	37.5%	300,000.00
22020205	Water rates & Charges	50,000.00	210,000.00	210,000.00	100.0%	-
22020210	Other Utility Charges	100,000.00	100,000.00	100,000.00	100.0%	-
220203	Materials and Supplies - General	83,844,000.00	95,887,000.00	89,776,089.53	93.6%	6,110,910.47
22020301	Office Materials and Consumables	17,119,000.00	21,209,000.00	18,498,027.28	87.2%	2,710,972.72
22020302	Books	2,500,000.00	2,200,000.00	2,200,000.00	100.0%	-
22020303	Newspapers	450,000.00	450,000.00	80,161.25	17.8%	369,838.75
22020305	Printing of Non-security Documents	3,775,000.00	3,575,000.00	2,278,600.00	63.7%	1,296,400.00
22020307	Drugs, Vaccines & Medical Supplies	3,000,000.00	3,000,000.00	1,332,000.00	44.4%	1,668,000.00
22020309	Uniforms & Other Clothing	1,500,000.00	1,200,000.00	1,200,000.00	100.0%	-
22020310	Teaching Aids, Laboratory and Instructional Materials	5,500,000.00	5,000,000.00	4,935,000.00	98.7%	65,000.00
22020315	Examinations / Examination Materials	50,000,000.00	59,253,000.00	59,252,301.00	100.0%	699.00
220204	Maintenance Services - General	152,951,000.00	158,209,000.00	92,558,147.50	58.59%	65,650,852.50

22020401	Maintenance of Motor Vehicles / Transport Equipment	25,100,000.00	28,800,000.00	23,580,845.81	81.9%	5,219,154.19
22020402	Maintenance of Office Furniture	14,000,000.00	15,060,000.00	7,168,000.00	47.6%	7,892,000.00
22020403	Maintenance of Office Building / Residential Quarters	23,000,000.00	23,000,000.00	4,984,000.00	21.7%	18,016,000.00
22020404	Maintenance of Office / IT Equipment	2,930,000.00	3,428,000.00	2,123,500.00	61.9%	1,304,500.00
22020405	Maintenance of Plants / Generators	7,400,000.00	7,400,000.00	4,668,724.52	63.1%	2,731,275.48
22020406	Other Maintenance Services	41,600,000.00	41,600,000.00	26,031,413.00	62.6%	15,568,587.00
22020415	Maintenance of Water Facilities	1,200,000.00	1,200,000.00	-	0.0%	1,200,000.00
22020418	Maintenance of Educational Equipments	7,721,000.00	7,721,000.00	4,081,164.17	52.9%	3,639,835.83
22020419	Maintenance of Educational Buildings	30,000,000.00	30,000,000.00	19,920,500.00	66.4%	10,079,500.00
220205	Training - General	31,800,000.00	61,665,000.00	21,210,175.00	34.4%	40,454,825.00
22020501	Local Training	21,800,000.00	51,665,000.00	13,785,653.00	26.7%	37,879,347.00
22020503	Manpower Planning and Other Staff Development Expenses	10,000,000.00	10,000,000.00	7,424,522.00	74.2%	2,575,478.00
220206	Other Services - General	101,705,000.00	530,342,000.00	510,207,404.07	96.2%	20,134,595.93
22020615	Monitoring/Inspection of Public/private Institutions & Other Activity	101,500,000.00	106,243,000.00	86,225,027.00	81.2%	20,017,973.00
22020617	Postage and Courier Payments & Services	205,000.00	105,000.00	105,000.00	100.0%	-
22020618	Religious Services and Other Activities	-	423,994,000.00	423,877,377.07	100.0%	116,622.93
220207	Consulting and Professional Services	10,000,000.00	10,000,000.00	5,650,000.00	56.5%	4,350,000.00
22020701	Financial Consulting	10,000,000.00	10,000,000.00	5,650,000.00	56.5%	4,350,000.00
220208	Fuel and Lubricant - General	14,000,000.00	17,420,000.00	10,328,533.47	59.3%	7,091,466.53
22020801	Motor Vehicle Fuel Cost	9,000,000.00	12,920,000.00	7,848,634.65	60.7%	5,071,365.35
22020803	Plant / Generator Fuel Cost	5,000,000.00	4,500,000.00	2,479,898.82	55.1%	2,020,101.18
220209	Financial Charges - General	745,000.00	945,000.00	361,091.25	38.2%	583,908.75
22020901	Bank Charges (Other than Interest)	745,000.00	945,000.00	361,091.25	38.2%	583,908.75
220210	Miscellaneous Expenses - General	980,010,000.00	583,852,000.00	154,238,312.94	26.4%	429,613,687.06
22021001	Refreshment and Meals	12,110,000.00	13,155,000.00	7,780,408.21	59.1%	5,374,591.79
22021002	Honorarium and Sitting Allowance Payments	26,600,000.00	41,400,000.00	10,346,000.00	25.0%	31,054,000.00
22021003	Publicity and Advertisements	6,300,000.00	6,300,000.00	6,175,000.00	98.0%	125,000.00
22021009	Sporting Activities	5,000,000.00	5,000,000.00	4,994,000.00	99.9%	6,000.00
22021014	Annual Planning/Budget Processes Expenses and Administration	50,000,000.00	50,000,000.00	42,027,108.00	84.1%	7,972,892.00
22021045	Institutional Feeding	720,000,000.00	307,997,000.00	29,638,000.00	9.6%	278,359,000.00
22021047	Community Engagement, Sensitization & Mobilization Activit	70,000,000.00	70,000,000.00	17,994,500.00	25.7%	52,005,500.00
22021052	Project Monitoring & Evaluation (M & E) Expenses	20,000,000.00	20,000,000.00	8,581,295.92	42.9%	11,418,704.08
22021056	Quranic Recitation and Other Religious Competitions	-	-	-	-	-
22021072	School Clubs Activities	25,000,000.00	25,000,000.00	18,638,000.81	74.6%	6,361,999.19
22021073	Guidance & Counselling Activities	15,000,000.00	15,000,000.00	8,064,000.00	53.8%	6,936,000.00

22021075	Extra-curricula Activities (Quiz, Debates, etc)	30,000,000.00	30,000,000.00	-	19,403,479,513.25	48.1%	20,966,470,486.75
23	Capital Expenditure	39,918,350,000.00	40,369,950,000.00	19,403,479,513.25	48.1%	20,966,470,486.75	
2301	FIXED ASSETS PURCHASED	5,444,250,000.00	5,792,730,000.00	2,269,337,019.79	39.2%	3,523,392,980.21	
230101	Purchase of Fixed Assets - General	5,444,250,000.00	5,792,730,000.00	2,269,337,019.79	39.2%	3,523,392,980.21	
23010101	Purchase/Acquisition Of Land	-	250,000,000.00	-	0.0%	250,000,000.00	
23010104	Purchase of Motor Cycles	23,000,000.00	23,000,000.00	22,311,625.00	97.0%	688,375.00	
23010112	Purchase Of Office Furniture and Fittings	10,000,000.00	25,000,000.00	22,525,477.84	90.1%	2,474,522.16	
23010113	Purchase Of Computers	25,000,000.00	33,100,000.00	33,016,513.00	99.7%	83,487.00	
23010114	Purchase Of Computer Printers	6,000,000.00	6,000,000.00	4,490,250.00	74.8%	1,509,750.00	
23010120	Purchase Of canteen / Kitchen Equipment	35,000,000.00	6,000,000.00	-	0.0%	6,000,000.00	
23010124	Purchase Of Teaching / Learning Aid Equipment	1,910,550,000.00	2,159,885,000.00	1,316,903,851.88	61.0%	842,981,148.12	
23010126	Purchase Of Sporting / Gaming Equipment	157,000,000.00	182,000,000.00	41,850,369.15	23.0%	140,149,630.85	
23010133	Purchases Of Surveying Equipment	214,000,000.00	214,000,000.00	42,120,000.00	19.7%	171,880,000.00	
23010141	Purchase of School Furniture	2,694,700,000.00	2,674,745,000.00	655,786,971.10	24.5%	2,018,958,028.90	
23010142	Purchase of Laboratory Equipment	100,000,000.00	100,000,000.00	99,980,342.44	100.0%	19,657.56	
23010143	Purchase of Workshop Tools / Equipment	11,500,000.00	11,500,000.00	9,200,000.00	80.0%	2,300,000.00	
23010144	Purchase of Heavy Plants and Equipment	2,500,000.00	2,500,000.00	-	0.0%	2,500,000.00	
23010146	Purchase of other ICT equipment	250,000,000.00	100,000,000.00	21,151,619.38	21.2%	78,848,380.62	
23010152	Purchase of Furnigation Equipment	3,000,000.00	3,000,000.00	-	0.0%	3,000,000.00	
23010155	Purchase of Water Supply Equipment	2,000,000.00	2,000,000.00	-	0.0%	2,000,000.00	
2302	CONSTRUCTION / PROVISION	9,186,000,000.00	10,348,538,000.00	5,284,251,245.65	51.1%	5,064,286,754.35	
230201	Construction/Provision of Fixed Assets - General	9,186,000,000.00	10,348,538,000.00	5,284,251,245.65	51.1%	5,064,286,754.35	
23020102	Construction/Provision Of Residential Buildings	52,500,000.00	52,500,000.00	51,714,256.00	98.5%	785,744.00	
23020103	Construction/Provision Of Electricity / Solar Power	85,000,000.00	85,000,000.00	-	0.0%	85,000,000.00	
23020105	Construction/Provision Of Water Facilities	200,000,000.00	200,000,000.00	151,933,290.84	76.0%	48,066,709.16	
23020107	Construction/Provision Of Public Schools	8,515,500,000.00	9,727,165,000.00	4,839,370,682.57	49.8%	4,887,794,317.43	
23020131	Construction/Provision Of Religious Structures	85,000,000.00	85,000,000.00	80,459,963.47	94.7%	4,540,036.53	
23020146	Construction of Lecture Hall/Theatre/Class Rooms	18,000,000.00	-	-	-	-	
23020147	Construction/Provision of Workshops/Laboratories	230,000,000.00	198,873,000.00	160,773,052.77	80.8%	38,099,947.23	
2303	REHABILITATION / REPAIRS	3,417,500,000.00	2,470,082,000.00	1,611,640,651.49	65.2%	858,441,348.51	
230301	Rehabilitation/Repairs of Fixed Assets - General	3,417,500,000.00	2,470,082,000.00	1,611,640,651.49	65.2%	858,441,348.51	
23030106	Rehabilitation/Repairs - Public Schools	3,382,500,000.00	2,435,082,000.00	1,611,640,651.49	66.2%	823,441,348.51	
23030110	Rehabilitation / Repairs - Libraries	25,000,000.00	25,000,000.00	-	0.0%	25,000,000.00	
23030136	Rehabilitation/Repairs of Motor Vehicles & Other Utility Vehicles	10,000,000.00	10,000,000.00	-	0.0%	10,000,000.00	
2305	OTHER CAPITAL PROJECTS	21,870,600,000.00	21,758,600,000.00	10,238,250,596.32	47.1%	11,520,349,403.68	

230501	Acquisition of Non-Tangible Asset	21,870,600,000.00	21,758,600,000.00	10,238,250,596.32	47.1%	11,520,349,403.68
23050102	Computer Software Acquisition	105,000,000.00	105,000,000.00	59,237,230.00	56.4%	45,762,770.00
23050103	Monitoring And Evaluation	276,000,000.00	286,000,000.00	54,489,942.00	19.1%	231,510,058.00
23050108	Special Intervention Programmes and Projects	21,489,600,000.00	21,367,600,000.00	10,124,523,424.32	47.4%	11,243,076,575.68

(Signature)
20/10/2020

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

JIGAWA STATE GOVERNMENT OF NIGERIA
 DETAILS OF PRIMARY HEALTH CARE EXPENDITURE AS AT 31ST DECEMBER 2025
 STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
 PRIMARY HEALTHCARE EXPENDITURE BY FUNCTION CLASSIFICATION

NOTE 37 - PHC EXPENDITURE BY FUNCTIONS

FUNCTION CODE	FUNCTION DESCRIPTION	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
	Total Expenditure	32,428,052,000.00	34,126,155,000.00	29,365,682,276.22	86.1%	4,760,472,723.78
707	HEALTH	32,428,052,000.00	34,126,155,000.00	29,365,682,276.22	86.1%	4,760,472,723.78
7073	HOSPITAL SERVICES	8,077,500,000.00	7,077,500,000.00	3,566,894,873.98	50.4%	3,510,605,126.02
70731	GENERAL HOSPITAL SERVICES	178,000,000.00	178,000,000.00	84,450,913.35	47.4%	93,549,086.65
70732	SPECIALIZED HOSPITAL SERVICES	3,000,000,000.00	3,000,000,000.00	660,648,323.98	22.0%	2,339,351,676.02
70733	MEDICAL AND MATERNITY CENTRE SERVICES	4,899,500,000.00	3,899,500,000.00	2,821,795,636.65	72.4%	1,077,704,363.35
7074	PUBLIC HEALTH SERVICES	24,350,552,000.00	27,048,655,000.00	25,798,787,402.24	95.4%	1,249,867,597.76
70741	PUBLIC HEALTH SERVICES	24,350,552,000.00	27,048,655,000.00	25,798,787,402.24	95.4%	1,249,867,597.76

JIGAWA STATE GOVERNMENT OF NIGERIA

DETAILS OF BASIC EDUCATION EXPENDITURE AS AT 31ST DECEMBER 2025

STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
 BASIC EDUCATION EXPENDITURE BY FUNCTION CLASSIFICATION

NOTE 38 - BED EXPENDITURE BY FUNCTIONS

FUNCTION CODE	FUNCTION DESCRIPTION	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
	Total Expenditure	68,342,550,000.00	78,724,050,000.00	56,975,638,711.13	72.4%	21,748,411,288.87
709	EDUCATION	68,342,550,000.00	78,724,050,000.00	56,975,638,711.13	72.4%	21,748,411,288.87
7091	PRE-PRIMARY AND PRIMARY EDUCATION	68,192,550,000.00	78,574,050,000.00	56,883,623,992.73	72.4%	21,690,426,007.27
70911	PRE-PRIMARY EDUCATION	18,000,000.00	-	-	-	-
70912	PRIMARY EDUCATION	68,174,550,000.00	78,574,050,000.00	56,883,623,992.73	72.4%	21,690,426,007.27
7092	SECONDARY EDUCATION	150,000,000.00	150,000,000.00	92,014,718.40	61.3%	57,985,281.60
70921	LOWER SECONDARY EDUCATION	150,000,000.00	150,000,000.00	92,014,718.40	61.3%	57,985,281.60

[Signature]
26/08/2026

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

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF PRIMARY HEALTH CARE EXPENDITURE AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
 PRIMARY HEALTHCARE EXPENDITURE BY PROGRAMME CLASSIFICATION

NOTE 39 - PHC EXPENDITURE BY PROGRAMMES

PROGRAMME CODE	PROGRAMME (SECTOR AND OBJECTIVE)	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
04	Total Expenditure.	32,428,052,000.00	34,126,155,000.00	29,365,682,276.22	86.1%	4,760,472,723.78
	Health	32,428,052,000.00	34,126,155,000.00	29,365,682,276.22	86.1%	4,760,472,723.78
0401	Effective governance of the health system	368,960,000.00	454,355,000.00	360,248,529.35	79.3%	94,106,470.65
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	3,586,260,000.00	2,631,360,000.00	2,293,153,571.09	87.1%	338,206,428.91
0405	Provision of adequate and modern health infrastructure for health services delivery	20,884,500,000.00	20,565,400,000.00	17,045,738,407.38	82.9%	3,519,661,592.62
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	10,000,000.00	10,000,000.00	-	0.0%	10,000,000.00
0407	Evidence generation and utilisation	155,000,000.00	170,000,000.00	104,801,511.25	61.6%	65,198,488.75
0410	Health Sector Expenditures Not Elsewhere Classified	7,423,332,000.00	10,295,040,000.00	9,561,740,257.15	92.9%	733,299,742.85

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF BASIC EDUCATION EXPENDITURE AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
BASIC EDUCATION EXPENDITURE BY PROGRAMME CLASSIFICATION

NOTE 40 - BED EXPENDITURE BY PROGRAMMES

PROGRAMME CODE	PROGRAMME (SECTOR AND OBJECTIVE)	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
	Total Expenditure	68,342,550,000.00	78,724,050,000.00	56,975,638,711.13	72.4%	21,748,411,288.87
05	Education	68,192,550,000.00	78,574,050,000.00	56,883,623,992.73	72.4%	21,690,426,007.27
0501	Effective governance of the education system	28,570,000,000.00	38,036,855,000.00	37,116,369,083.19	97.6%	920,485,916.81
0503	Equity and inclusiveness in the provision of educational services	2,015,500,000.00	3,403,018,000.00	2,512,133,396.60	73.8%	890,884,603.40
0504	Improved quality of teaching and learning outcomes	2,446,550,000.00	2,536,520,000.00	1,727,172,083.97	68.1%	809,347,916.03
0505	Adequate infrastructure at all levels	33,360,100,000.00	32,852,257,000.00	14,506,552,232.19	44.2%	18,345,704,767.81
0506	Improved education information management system (EIMS)	1,800,400,000.00	1,745,400,000.00	1,021,397,196.78	58.5%	724,002,803.22
13	Reform of Government and Governance	150,000,000.00	150,000,000.00	92,014,718.40	61.3%	57,985,281.60
1310	Reform of Government and Governance - General	150,000,000.00	150,000,000.00	92,014,718.40	61.3%	57,985,281.60

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 FRC/2020/002/00000021507

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF PRIMARY HEALTH CARE EXPENDITURE AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
PRIMARY HEALTHCARE MDAS EXPENDITURE BY ECONOMIC CLASSIFICATION

NOTE 41 - PHC MDA's EXPENDITURE BY ECONOMY

052100100100 - Ministry of Health

ECONOMIC CODE	ECONOMIC	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
	Total Expenditure	23,239,260,000.00	26,424,211,000.00	15,904,893,507.44	60.2%	10,519,317,492.56
2	EXPENDITURES	23,239,260,000.00	26,424,211,000.00	15,904,893,507.44	60.2%	10,519,317,492.56
21	Personnel Cost	3,903,510,000.00	3,916,958,000.00	3,916,295,133.57	100.0%	662,866.43
2101	SALARY	1,756,471,000.00	1,920,952,600.00	1,920,373,421.30	100.0%	579,178.70
210101	Salaries and Wages	1,756,471,000.00	1,920,952,600.00	1,920,373,421.30	100.0%	579,178.70
21010101	Salary	1,756,471,000.00	1,920,952,600.00	1,920,373,421.30	100.0%	579,178.70
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,147,039,000.00	1,996,005,400.00	1,995,921,712.27	100.0%	83,687.73
210201	ALLOWANCES	2,147,039,000.00	1,996,005,400.00	1,995,921,712.27	100.0%	83,687.73
21020103	Transport Allowance	429,421,000.00	301,262,000.00	301,261,095.57	100.0%	904.43
21020104	Rent Supplement	296,406,000.00	191,674,000.00	191,673,336.93	100.0%	663.07
21020105	Meal Subsidy	375,000.00	1,430,000.00	1,429,589.66	100.0%	410.34
21020106	Utility Allowance	275,000.00	1,517,000.00	1,516,698.67	100.0%	301.33
21020109	Leave Transport Grant	420,000.00	11,720,000.00	11,713,345.36	99.9%	6,654.64
21020113	Hazard / Hardship Allowance	51,267,000.00	44,812,000.00	44,811,078.55	100.0%	921.45
21020114	Board Members Allowance	3,240,000.00	4,000.00	-	0.0%	4,000.00
21020115	Journal Allowance	2,528,000.00	172,000.00	171,059.28	99.5%	940.72
21020119	Call Duty Allowance	154,659,000.00	119,893,000.00	119,892,023.04	100.0%	976.96
21020120	Shift Duty Allowance	39,876,000.00	37,829,000.00	37,828,078.00	100.0%	922.00
21020129	Contract Addition Allowance	570,000.00	2,620,000.00	2,608,470.10	99.6%	11,529.90
21020130	Locum / Visiting Lecturers Allowance	102,822,000.00	38,972,000.00	38,950,000.00	99.9%	22,000.00
21020136	Responsibility Allowance	66,000.00	196,400.00	196,395.80	100.0%	4.20
21020137	Medical Allowance	1,039,000.00	4,339,000.00	4,332,769.46	99.9%	6,230.54
21020146	Arrears of Allowances	1,567,000.00	1,783,000.00	1,782,444.15	100.0%	555.85
21020149	Consolidated Allowance	939,903,000.00	1,111,493,000.00	1,111,492,267.73	100.0%	732.27
21020153	Non Clinical Allowance	2,625,000.00	-	-	-	-
21020154	Project Allowance for Medical Students	8,461,000.00	8,139,000.00	8,138,653.69	100.0%	346.31
21020155	Specialist Allowance (Medical Consultant)	1,735,000.00	1,549,000.00	1,548,535.00	100.0%	465.00
21020161	Non Clinical Duty Allowance	3,938,000.00	4,755,000.00	4,754,796.28	100.0%	203.72
21020164	Consequential Increase Allowance	105,846,000.00	111,846,000.00	111,821,075.00	100.0%	24,925.00
22	Other Recurrent Costs	358,600,000.00	430,103,000.00	406,092,048.00	94.4%	24,010,952.00
2202	OVERHEAD COST	358,600,000.00	430,103,000.00	406,092,048.00	94.4%	24,010,952.00
220201	Transport & Travelling - General	20,000,000.00	38,519,000.00	38,518,075.00	100.0%	925.00

22020102	Local Travel & Transport - Others	20,000,000.00	38,519,000.00	38,518,075.00	100.0%	925.00
220202	Utilities General	1,515,000.00	5,637,000.00	4,788,165.00	84.9%	848,835.00
22020203	Internet Access Charges	941,000.00	941,000.00	92,345.00	9.8%	848,655.00
22020204	Satellites Broadcasting Access Charges	574,000.00	4,696,000.00	4,695,820.00	100.0%	180.00
220203	Materials and Supplies - General	75,379,000.00	16,345,000.00	15,699,185.00	96.0%	645,815.00
22020301	Office Materials and Consumables	73,329,000.00	6,329,000.00	5,695,014.00	90.0%	633,986.00
22020302	Books	413,000.00	1,853,000.00	1,842,230.00	99.4%	10,770.00
22020305	Printing of Non-security Documents	1,493,000.00	7,762,000.00	7,761,641.00	100.0%	359.00
22020309	Uniforms & Other Clothing	144,000.00	401,000.00	400,300.00	99.8%	700.00
220204	Maintenance Services - General	19,346,000.00	14,402,000.00	14,037,285.00	97.5%	364,715.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	11,784,000.00	8,384,000.00	8,310,334.00	99.1%	73,666.00
22020402	Maintenance of Office Furniture	990,000.00	1,746,000.00	1,745,635.00	100.0%	365.00
22020403	Maintenance of Office Building / Residential Quarters	4,127,000.00	1,827,000.00	1,825,615.00	99.9%	1,385.00
22020420	Maintenance of Medical Equipments	2,445,000.00	2,445,000.00	2,155,701.00	88.2%	289,299.00
220205	Training - General	7,022,000.00	3,422,000.00	3,388,900.00	99.0%	33,100.00
22020501	Local Training	7,022,000.00	3,422,000.00	3,388,900.00	99.0%	33,100.00
220206	Other Services - General	200,000.00	200,000.00	53,100.00	26.6%	146,900.00
22020617	Postage and Courier Payments & Services	200,000.00	200,000.00	53,100.00	26.6%	146,900.00
220208	Fuel and Lubricant - General	17,306,000.00	14,506,000.00	14,437,981.00	99.5%	68,019.00
22020801	Motor Vehicle Fuel Cost	17,306,000.00	14,506,000.00	14,437,981.00	99.5%	68,019.00
220210	Miscellaneous Expenses - General	217,832,000.00	337,072,000.00	315,169,357.00	93.5%	21,902,643.00
22021001	Refreshment and Meals	7,835,000.00	11,858,000.00	11,857,143.00	100.0%	857.00
22021002	Honorarium and Sitting Allowance Payments	13,243,000.00	10,643,000.00	10,630,990.00	99.9%	12,010.00
22021044	Committees and Commissions	1,271,000.00	71,601,000.00	71,600,070.00	100.0%	930.00
22021045	Institutional Feeding	161,781,000.00	197,388,000.00	175,766,756.00	89.0%	21,621,244.00
22021050	Official Ceremonies and Celebrations	1,757,000.00	8,194,000.00	8,193,440.00	100.0%	560.00
22021053	National Councils Meetings	7,000,000.00	1,000,000.00	733,140.00	73.3%	266,860.00
22021064	Emergency Preparedness and Response	19,945,000.00	36,388,000.00	36,387,818.00	100.0%	182.00
22021077	Sexual Assault Referral Centre Expenses	5,000,000.00	-	-	-	-
23	Capital Expenditure	18,977,150,000.00	22,077,150,000.00	11,582,506,325.87	52.5%	10,494,643,674.13
2301	FIXED ASSETS PURCHASED	7,715,680,000.00	6,375,680,000.00	3,808,032,885.80	59.7%	2,567,647,114.20
230101	Purchase of Fixed Assets - General	7,715,680,000.00	6,375,680,000.00	3,808,032,885.80	59.7%	2,567,647,114.20
23010105	Purchase Of Motor Vehicles	265,000,000.00	210,000,000.00	-	0.0%	210,000,000.00
23010112	Purchase Of Office Furniture and Fittings	5,000,000.00	5,000,000.00	1,248,000.00	25.0%	3,752,000.00
23010113	Purchase Of Computers	700,000.00	700,000.00	-	0.0%	700,000.00
23010114	Purchase Of Computer Printers	480,000.00	480,000.00	-	0.0%	480,000.00
23010121	Purchase Of Residential Furniture	200,000,000.00	20,000,000.00	12,550,360.21	62.8%	7,449,639.79
23010122	Purchase Of Health / Medical Equipment	7,194,500,000.00	6,089,500,000.00	3,794,234,525.59	62.3%	2,295,265,474.41
23010146	Purchase of other ICT equipment	50,000,000.00	50,000,000.00	-	0.0%	50,000,000.00
2302	CONSTRUCTION / PROVISION	9,652,970,000.00	10,016,970,000.00	6,764,196,934.94	67.5%	3,252,773,065.06

230201	Construction/Provision of Fixed Assets - General	9,652,970,000.00	10,016,970,000.00	6,764,196,934.94	67.5%	3,252,773,065.06
23020106	Construction/Provision Of Hospitals/Health Centres	9,651,820,000.00	10,015,820,000.00	6,764,196,934.94	67.5%	3,251,623,065.06
23020118	Construction / Provision Of Infrastructure	1,150,000.00	1,150,000.00	-	0.0%	1,150,000.00
2303	REHABILITATION / REPAIRS	670,000,000.00	4,695,000,000.00	260,158,593.88	5.5%	4,434,841,406.12
230301	Rehabilitation/Repairs of Fixed Assets General	670,000,000.00	4,695,000,000.00	260,158,593.88	5.5%	4,434,841,406.12
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	610,000,000.00	4,635,000,000.00	235,761,460.27	5.1%	4,399,238,539.73
23030132	Rehabilitation/Repairs of Other Plants & Machineries	50,000,000.00	50,000,000.00	24,397,133.61	48.8%	25,602,866.39
23030138	Rehabilitation/Repairs of Workshops/Laboratories	10,000,000.00	10,000,000.00	-	0.0%	10,000,000.00
2305	OTHER CAPITAL PROJECTS	938,500,000.00	989,500,000.00	750,117,911.25	75.8%	239,382,088.75
230501	Acquisition of Non-Tangible Asset	938,500,000.00	989,500,000.00	750,117,911.25	75.8%	239,382,088.75
23050101	Research & Development and Census/Surveys	25,000,000.00	25,000,000.00	6,018,800.00	24.1%	18,981,200.00
23050103	Monitoring And Evaluation	150,000,000.00	165,000,000.00	104,801,511.25	63.5%	60,198,488.75
23050108	Special Intervention Programmes and Projects	763,500,000.00	799,500,000.00	639,297,600.00	80.0%	160,202,400.00

052100800100 - Gwaram Cottage Hospital

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	344,010,000.00	385,787,000.00	294,201,800.21	76.3%	91,585,199.79
2	EXPENDITURES	344,010,000.00	385,787,000.00	294,201,800.21	76.3%	91,585,199.79
21	Personnel Cost	214,010,000.00	255,787,000.00	255,401,395.09	99.8%	385,604.91
2101	SALARY	126,875,000.00	128,075,000.00	127,841,599.83	99.8%	233,400.17
210101	Salaries and Wages	126,875,000.00	128,075,000.00	127,841,599.83	99.8%	233,400.17
21010101	Salary	126,875,000.00	128,075,000.00	127,841,599.83	99.8%	233,400.17
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	87,135,000.00	127,712,000.00	127,559,795.26	99.9%	152,204.74
210201	ALLOWANCES	87,135,000.00	127,712,000.00	127,559,795.26	99.9%	152,204.74
21020103	Transport Allowance	142,000.00	22,101,000.00	22,100,963.56	100.0%	36.44
21020104	Rent Supplement	176,000.00	15,371,000.00	15,370,561.82	100.0%	438.18
21020105	Meal Subsidy	60,000.00	60,000.00	60,030.48	100.1%	(30.48)
21020106	Utility Allowance	68,000.00	68,000.00	68,435.16	100.6%	(435.16)
21020109	Leave Transport Grant	88,000.00	88,000.00	82,579.08	93.8%	5,420.92
21020113	Hazard / Hardship Allowance	7,820,000.00	4,420,000.00	4,376,606.40	99.0%	43,393.60
21020119	Call Duty Allowance	7,714,000.00	2,914,000.00	2,901,120.00	99.6%	12,880.00

21020120	Shift Duty Allowance	10,509,000.00	6,209,000.00	6,123,776.80	98.6%	85,223.20
21020137	Medical Allowance	178,000.00	178,000.00	178,041.60	100.0%	(41.60)
21020149	Consolidated Allowance	53,324,000.00	69,122,000.00	69,121,116.36	100.0%	883.64
21020164	Consequential Increase Allowance	6,856,000.00	7,181,000.00	7,176,564.00	99.9%	4,436.00
22	Other Recurrent Costs	130,000,000.00	130,000,000.00	38,800,405.12	29.8%	91,199,594.88
2202	OVERHEAD COST	130,000,000.00	130,000,000.00	38,800,405.12	29.8%	91,199,594.88
220201	Transport & Travelling - General	3,248,000.00	3,058,000.00	970,000.00	31.7%	2,088,000.00
22020102	Local Travel & Transport - Others	3,248,000.00	3,058,000.00	970,000.00	31.7%	2,088,000.00
220202	Utilities General	2,336,000.00	2,526,000.00	1,345,000.00	53.2%	1,181,000.00
22020201	Electricity Charges	1,800,000.00	1,800,000.00	640,000.00	35.6%	1,160,000.00
22020204	Satellites Broadcasting Access Charges	152,000.00	222,000.00	210,000.00	94.6%	12,000.00
22020210	Other Utility Charges	384,000.00	504,000.00	495,000.00	98.2%	9,000.00
220203	Materials and Supplies - General	95,724,000.00	95,724,000.00	33,744,906.43	35.3%	61,979,093.57
22020301	Office Materials and Consumables	3,966,000.00	3,966,000.00	1,230,000.00	31.0%	2,736,000.00
22020303	Newspapers	3,500,000.00	3,500,000.00	-	0.0%	3,500,000.00
22020305	Printing of Non-security Documents	5,400,000.00	5,400,000.00	1,975,000.00	36.6%	3,425,000.00
22020307	Drugs, Vaccines & Medical Supplies	77,936,000.00	77,936,000.00	28,909,906.43	37.1%	49,026,093.57
22020309	Uniforms & Other Clothing	2,972,000.00	2,972,000.00	90,000.00	3.0%	2,882,000.00
22020317	Reagents Chemicals and Cleansing Materials	1,950,000.00	1,950,000.00	1,540,000.00	79.0%	410,000.00
220204	Maintenance Services - General	28,692,000.00	28,692,000.00	2,740,498.69	9.6%	25,951,501.31
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,566,000.00	3,566,000.00	42,600.00	1.2%	3,523,400.00
22020402	Maintenance of Office Furniture	3,200,000.00	3,200,000.00	-	0.0%	3,200,000.00
22020403	Maintenance of Office Building / Residential Quarters	2,574,000.00	2,574,000.00	700,000.00	27.2%	1,874,000.00
22020404	Maintenance of Office / IT Equipment	6,300,000.00	6,300,000.00	-	0.0%	6,300,000.00
22020405	Maintenance of Plants / Generators	44,000.00	44,000.00	-	0.0%	44,000.00
22020406	Other Maintenance Services	13,008,000.00	13,008,000.00	1,997,898.69	15.4%	11,010,101.31

052101200100 - Kafin Hausa (Bulangu) Cottage Hospital

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	277,145,000.00	277,145,000.00	267,803,641.17	96.6%	9,341,358.83
2	EXPENDITURES	277,145,000.00	277,145,000.00	267,803,641.17	96.6%	9,341,358.83
21	Personnel Cost	229,145,000.00	229,145,000.00	222,153,132.94	96.9%	6,991,867.06
2101	SALARY	97,970,000.00	97,361,000.00	92,320,077.70	94.8%	5,040,922.30
210101	Salaries and Wages	97,970,000.00	97,361,000.00	92,320,077.70	94.8%	5,040,922.30
21010101	Salary	97,970,000.00	97,361,000.00	92,320,077.70	94.8%	5,040,922.30
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	131,175,000.00	131,784,000.00	129,833,055.24	98.5%	1,950,944.76
210201	ALLOWANCES	131,175,000.00	131,784,000.00	129,833,055.24	98.5%	1,950,944.76

21020103	Transport Allowance	28,411,000.00	16,511,000.00	16,433,534.04	99.5%	77,465.96
21020104	Rent Supplement	21,973,000.00	23,973,000.00	23,828,627.88	99.4%	144,372.12
21020105	Meal Subsidy	757,000.00	757,000.00	-	0.0%	757,000.00
21020106	Utility Allowance	490,000.00	490,000.00	-	0.0%	490,000.00
21020109	Leave Transport Grant	425,000.00	425,000.00	-	0.0%	425,000.00
21020113	Hazard / Hardship Allowance	6,000,000.00	7,980,000.00	7,980,000.00	100.0%	-
21020119	Call Duty Allowance	4,000,000.00	4,566,000.00	4,565,733.21	100.0%	266.79
21020120	Shift Duty Allowance	6,000,000.00	4,800,000.00	4,745,009.91	98.9%	54,990.09
21020149	Consolidated Allowance	57,120,000.00	66,215,000.00	66,214,042.20	100.0%	957.80
21020164	Consequential Increase Allowance	5,999,000.00	6,067,000.00	6,066,108.00	100.0%	892.00
22	Other Recurrent Costs	48,000,000.00	48,000,000.00	45,650,508.23	95.1%	2,349,491.77
2202	OVERHEAD COST	48,000,000.00	48,000,000.00	45,650,508.23	95.1%	2,349,491.77
220201	Transport & Travelling - General	2,000,000.00	2,940,000.00	2,940,000.00	100.0%	-
22020102	Local Travel & Transport - Others	2,000,000.00	2,940,000.00	2,940,000.00	100.0%	-
220202	Utilities General	380,000.00	380,000.00	308,000.00	81.1%	72,000.00
22020202	Telephone Charges	380,000.00	380,000.00	308,000.00	81.1%	72,000.00
220203	Materials and Supplies - General	34,400,000.00	32,200,000.00	30,944,716.33	96.1%	1,255,283.67
22020303	Newspapers	1,200,000.00	1,200,000.00	-	0.0%	1,200,000.00
22020307	Drugs, Vaccines & Medical Supplies	33,200,000.00	31,000,000.00	30,944,716.33	99.8%	55,283.67
220204	Maintenance Services - General	720,000.00	780,000.00	780,000.00	100.0%	-
22020420	Maintenance of Medical Equipments	720,000.00	780,000.00	780,000.00	100.0%	-
220205	Training - General	1,000,000.00	1,000,000.00	660,000.00	66.0%	340,000.00
22020501	Local Training	1,000,000.00	1,000,000.00	660,000.00	66.0%	340,000.00
220206	Other Services - General	7,000,000.00	6,393,000.00	5,711,791.90	89.3%	681,208.10
22020616	Casual Workers Services	7,000,000.00	6,393,000.00	5,711,791.90	89.3%	681,208.10
220208	Fuel and Lubricant - General	1,500,000.00	3,127,000.00	3,126,000.00	100.0%	1,000.00
22020803	Plant / Generator Fuel Cost	1,500,000.00	3,127,000.00	3,126,000.00	100.0%	1,000.00
220210	Miscellaneous Expenses - General	1,000,000.00	1,180,000.00	1,180,000.00	100.0%	-
22021002	Honorarium and Sitting Allowance Payments	1,000,000.00	1,180,000.00	1,180,000.00	100.0%	-

052102400100 - Primary Health Care Development Agency

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	22,292,140,000.00	20,455,535,000.00	18,611,022,931.12	91.0%	1,844,512,068.88
2	EXPENDITURES	22,292,140,000.00	20,455,535,000.00	18,611,022,931.12	91.0%	1,844,512,068.88
21	Personnel Cost	862,920,000.00	862,920,000.00	130,376,600.08	15.1%	732,543,399.92
2101	SALARY	351,607,000.00	312,577,000.00	28,793,608.03	9.2%	283,783,391.97
210101	Salaries and Wages	351,607,000.00	312,577,000.00	28,793,608.03	9.2%	283,783,391.97
21010101	Salary	351,607,000.00	312,577,000.00	28,793,608.03	9.2%	283,783,391.97
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	511,313,000.00	550,343,000.00	101,582,992.05	18.5%	448,760,007.95
210201	ALLOWANCES	511,313,000.00	550,343,000.00	101,582,992.05	18.5%	448,760,007.95

21020103	Transport Allowance	852,000.00	11,252,000.00	11,239,274.45	99.9%	12,725.55
21020104	Rent Supplement	775,000.00	7,975,000.00	7,966,651.36	99.9%	8,348.64
21020105	Meal Subsidy	360,000.00	360,000.00	60,030.48	16.7%	299,969.52
21020106	Utility Allowance	411,000.00	411,000.00	68,436.16	16.7%	342,563.84
21020109	Leave Transport Grant	387,000.00	387,000.00	66,976.82	17.3%	320,023.18
21020114	Board Members Allowance	2,520,000.00	2,520,000.00	-	0.0%	2,520,000.00
21020119	Call Duty Allowance	2,612,000.00	2,612,000.00	1,611,360.00	61.7%	1,000,640.00
21020137	Medical Allowance	311,000,000.00	311,000,000.00	15,993,141.71	5.1%	295,006,858.29
21020149	Consolidated Allowance	1,068,000.00	22,498,000.00	21,970,235.97	97.7%	527,764.03
21020153	Non Clinical Allowance	164,248,000.00	164,248,000.00	38,771,434.10	23.6%	125,476,565.90
21020155	Specialist Allowance (Medical Consultant)	3,488,000.00	3,488,000.00	993,130.00	28.5%	2,494,870.00
21020164	Consequential Increase Allowance	23,592,000.00	23,592,000.00	2,842,321.00	12.0%	20,749,679.00
22	Other Recurrent Costs	150,960,000.00	276,355,000.00	275,797,616.00	99.8%	557,384.00
2202	OVERHEAD COST	150,960,000.00	276,355,000.00	275,797,616.00	99.8%	557,384.00
220201	Transport & Travelling - General	5,750,000.00	21,850,000.00	21,833,500.00	99.9%	16,500.00
22020102	Local Travel & Transport - Others	5,750,000.00	21,850,000.00	21,833,500.00	99.9%	16,500.00
220202	Utilities General	550,000.00	490,000.00	401,000.00	81.8%	89,000.00
22020203	Internet Access Charges	50,000.00	50,000.00	-	0.0%	50,000.00
22020204	Satellites Broadcasting Access Charges	500,000.00	440,000.00	401,000.00	91.1%	39,000.00
220203	Materials and Supplies - General	5,550,000.00	11,237,000.00	11,088,420.00	98.7%	148,580.00
22020301	Office Materials and Consumables	4,000,000.00	9,200,000.00	9,102,700.00	98.9%	97,300.00
22020303	Newspapers	500,000.00	500,000.00	456,520.00	91.3%	43,480.00
22020305	Printing of Non-security Documents	1,000,000.00	898,000.00	890,200.00	99.1%	7,800.00
22020309	Uniforms & Other Clothing	50,000.00	639,000.00	639,000.00	100.0%	-
220204	Maintenance Services - General	10,700,000.00	29,700,000.00	29,544,100.00	99.5%	155,900.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	9,800,000.00	28,800,000.00	28,746,000.00	99.8%	54,000.00
22020402	Maintenance of Office Furniture	200,000.00	200,000.00	152,100.00	76.1%	47,900.00
22020404	Maintenance of Office / IT Equipment	200,000.00	200,000.00	186,000.00	93.0%	14,000.00
22020406	Other Maintenance Services	500,000.00	500,000.00	460,000.00	92.0%	40,000.00
220205	Training - General	2,000,000.00	5,950,000.00	5,950,000.00	100.0%	-
22020501	Local Training	2,000,000.00	5,950,000.00	5,950,000.00	100.0%	-
220206	Other Services - General	210,000.00	3,810,000.00	3,774,000.00	99.1%	36,000.00
22020605	Cleaning and Fumigation Services	200,000.00	400,000.00	400,000.00	100.0%	-
22020617	Postage and Courier Payments & Services	10,000.00	3,410,000.00	3,374,000.00	98.9%	36,000.00
220207	Consulting and Professional Services	2,000,000.00	3,890,000.00	3,890,000.00	100.0%	-
22020709	Auditing of Accounts	2,000,000.00	3,890,000.00	3,890,000.00	100.0%	-
220208	Fuel and Lubricant - General	3,500,000.00	4,750,000.00	4,748,820.82	100.0%	1,179.18
22020801	Motor Vehicle Fuel Cost	3,000,000.00	3,635,000.00	3,634,000.00	100.0%	1,000.00
22020803	Plant / Generator Fuel Cost	500,000.00	1,115,000.00	1,114,820.82	100.0%	179.18
220209	Financial Charges - General	200,000.00	558,000.00	557,410.41	99.9%	589.59
22020901	Bank Charges (Other than Interest)	200,000.00	558,000.00	557,410.41	99.9%	589.59
220210	Miscellaneous Expenses - General	120,500,000.00	194,120,000.00	194,010,364.77	99.9%	109,635.23

22021001	Refreshment and Meals	2,000,000.00	2,090,000.00	2,089,231.23	100.0%	768.77
22021002	Honorarium and Sitting Allowance Payments	1,500,000.00	100,000.00	80,000.00	80.0%	20,000.00
22021045	Institutional Feeding	18,000,000.00	33,500,000.00	33,419,454.36	99.8%	80,545.64
22021047	Community Engagement, Sensitization & Mobilization Activit	500,000.00	360,000.00	356,000.00	98.9%	4,000.00
22021049	Special Health Programmes & Initiatives	1,000,000.00	2,700,000.00	2,700,000.00	100.0%	-
22021054	Zonal Office Operational Expenses	500,000.00	5,240,000.00	5,236,179.18	99.9%	3,820.82
22021060	Nutrition Activities	2,000,000.00	3,553,000.00	3,552,500.00	100.0%	500.00
22021074	Primary Healthcare (LGA & Wards) Operations	95,000,000.00	146,577,000.00	146,577,000.00	100.0%	-
23	Capital Expenditure	21,278,260,000.00	19,316,260,000.00	18,204,848,715.04	94.2%	1,111,411,284.96
2301	FIXED ASSETS PURCHASED	4,283,000,000.00	4,266,900,000.00	4,028,629,304.97	94.4%	238,270,695.03
230101	Purchase of Fixed Assets - General	4,283,000,000.00	4,266,900,000.00	4,028,629,304.97	94.4%	238,270,695.03
23010122	Purchase Of Health / Medical Equipment	4,283,000,000.00	4,266,900,000.00	4,028,629,304.97	94.4%	238,270,695.03
2302	CONSTRUCTION / PROVISION	7,836,260,000.00	5,901,360,000.00	5,463,232,363.33	92.6%	438,127,636.67
230201	Contruction/Provision of Fixed Assets - General	7,836,260,000.00	5,901,360,000.00	5,463,232,363.33	92.6%	438,127,636.67
23020102	Construction/Provision Of Residential Buildings	3,736,260,000.00	2,728,360,000.00	2,390,846,726.35	87.6%	337,513,273.65
23020103	Construction/Provision Of Electricity / Solar Power	1,900,000,000.00	1,773,000,000.00	1,754,578,811.35	99.0%	18,421,188.65
23020105	Construction/Provision Of Water Facilities	200,000,000.00	-	-	-	-
23020106	Construction/Provision Of Hospitals/Health Centres	650,000,000.00	500,000,000.00	442,133,725.63	88.4%	57,866,274.37
23020130	Construction / Provision of Wall Fence/Boundary Pillars	1,350,000,000.00	900,000,000.00	875,673,100.00	97.3%	24,326,900.00
2303	REHABILITATION / REPAIRS	5,400,000,000.00	6,586,000,000.00	6,585,421,166.80	100.0%	578,833.20
230301	Rehabilitation/Repairs of Fixed Assets - General	5,400,000,000.00	6,586,000,000.00	6,585,421,166.80	100.0%	578,833.20
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	5,400,000,000.00	6,586,000,000.00	6,585,421,166.80	100.0%	578,833.20
2305	OTHER CAPITAL PROJECTS	3,759,000,000.00	2,562,000,000.00	2,127,565,879.94	83.0%	434,434,120.06
230501	Acquisition of Non- Tangible Asset	3,759,000,000.00	2,562,000,000.00	2,127,565,879.94	83.0%	434,434,120.06
23050101	Research & Development and Census/Surveys	20,000,000.00	20,000,000.00	-	0.0%	20,000,000.00
23050103	Monitoring And Evaluation	155,000,000.00	80,000,000.00	-	0.0%	80,000,000.00
23050104	Anniversaries/Celebrations	30,000,000.00	30,000,000.00	-	0.0%	30,000,000.00
23050108	Special Intervention Programmes and Projects	3,554,000,000.00	2,432,000,000.00	2,127,565,879.94	87.5%	304,434,120.06

052102400200 - Primary Health Care Development LGA Management Office

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	6,560,412,000.00	9,432,120,000.00	9,431,363,657.07	100.0%	756,342.93
2	EXPENDITURES	6,560,412,000.00	9,432,120,000.00	9,431,363,657.07	100.0%	756,342.93
21	Personnel Cost	6,560,412,000.00	9,432,120,000.00	9,431,363,657.07	100.0%	756,342.93
2101	SALARY	3,936,412,000.00	5,919,248,396.80	5,919,035,504.54	100.0%	212,892.26
210101	Salaries and Wages	3,936,412,000.00	5,919,248,396.80	5,919,035,504.54	100.0%	212,892.26
21010101	Salary	3,936,412,000.00	5,919,248,396.80	5,919,035,504.54	100.0%	212,892.26
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,624,000,000.00	3,512,871,603.20	3,512,328,152.54	100.0%	543,450.66
210201	ALLOWANCES	2,624,000,000.00	3,512,871,603.20	3,512,328,152.54	100.0%	543,450.66
21020103	Transport Allowance	230,000.00	230,000.00	-	0.0%	230,000.00
21020104	Rent Supplement	218,000.00	1,418,000.00	1,320,905.60	93.2%	97,094.40
21020109	Leave Transport Grant	200,000.00	376,000.00	375,358.22	99.8%	641.78
21020113	Hazard / Hardship Allowance	186,993,000.00	316,898,000.00	316,897,216.00	100.0%	784.00
21020119	Call Duty Allowance	7,721,000.00	112,000.00	111,301.44	99.4%	698.56
21020120	Shift Duty Allowance	144,538,000.00	164,439,000.00	164,438,354.90	100.0%	645.10
21020129	Contract Addition Allowance	140,000.00	140,000.00	-	0.0%	140,000.00
21020135	Midwifery Service Scheme Allowance	255,438,000.00	335,539,603.20	335,468,603.19	100.0%	71,000.01
21020137	Medical Allowance	84,295,000.00	1,349,000.00	1,348,481.08	100.0%	518.92
21020149	Consolidated Allowance	1,937,225,000.00	2,677,646,000.00	2,677,645,161.30	100.0%	838.70
21020153	Non Clinical Allowance	2,350,000.00	10,358,000.00	10,357,218.75	100.0%	781.25
21020164	Consequential Increase Allowance	4,652,000.00	4,366,000.00	4,365,552.05	100.0%	447.95

JIGAWA STATE GOVERNMENT OF NIGERIA
DETAILS OF BASIC EDUCATION EXPENDITURE AS AT 31ST DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE JANUARY - DECEMBER 2025
BASIC EDUCATION MDAS EXPENDITURE BY ECONOMIC CLASSIFICATION

NOTE 42 - BED MDA's EXPENDITURE BY ECONOMY

051700100100 - Ministry of Basic Education

ECONOMIC CODE	ECONOMIC	2025 INITIAL BUDGET	2025 FINAL BUDGET	ACTUAL EXPENDITURE (2025)	% Performance Year against 2025 Final Budget	VARIANCE
	Total Expenditure	27,998,050,000.00	27,718,050,000.00	14,983,172,395.88	54.1%	12,734,877,604.12
2	EXPENDITURES	27,998,050,000.00	27,718,050,000.00	14,983,172,395.88	54.1%	12,734,877,604.12
21	Personnel Cost	1,270,000,000.00	70,000,000.00	64,108,308.01	91.6%	5,891,691.99
2101	SALARY	76,557,000.00	26,557,000.00	26,224,449.03	98.7%	332,550.97
210101	Salaries and Wages	76,557,000.00	26,557,000.00	26,224,449.03	98.7%	332,550.97
21010101	Salary	76,557,000.00	26,557,000.00	26,224,449.03	98.7%	332,550.97
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,193,443,000.00	43,443,000.00	37,883,858.98	87.2%	5,559,141.02
210201	ALLOWANCES	1,193,443,000.00	43,443,000.00	37,883,858.98	87.2%	5,559,141.02

21020103	Transport Allowance	30,847,000.00	6,847,000.00	6,005,534.62	87.7%	841,465.38
21020104	Rent Supplement	15,311,000.00	5,311,000.00	4,411,467.36	83.1%	899,532.64
21020105	Meal Subsidy	13,677,000.00	2,677,000.00	2,530,793.74	94.5%	146,206.26
21020106	Utility Allowance	9,538,000.00	3,538,000.00	2,889,243.09	81.7%	648,756.91
21020109	Leave Transport Grant	7,656,000.00	2,656,000.00	2,205,733.80	83.0%	450,266.20
21020137	Medical Allowance	17,180,000.00	12,180,000.00	10,353,896.05	85.0%	1,826,103.95
21020160	J-Power Teachers Allowance	1,099,234,000.00	10,234,000.00	9,487,190.32	92.7%	746,809.68
22	Other Recurrent Costs	2,050,000,000.00	2,050,000,000.00	1,675,182,900.00	81.7%	374,817,100.00
2202	OVERHEAD COST	2,049,000,000.00	2,049,000,000.00	1,675,182,900.00	81.8%	373,817,100.00
220201	Transport & Travelling - General	6,500,000.00	6,500,000.00	5,866,181.60	90.2%	633,818.40
22020102	Local Travel & Transport - Others	6,500,000.00	6,500,000.00	5,866,181.60	90.2%	633,818.40
220203	Materials and Supplies - General	1,000,000.00	1,500,000.00	1,379,400.00	92.0%	120,600.00
22020301	Office Materials and Consumables	500,000.00	1,000,000.00	964,400.00	96.4%	35,600.00
22020305	Printing of Non-security Documents	500,000.00	500,000.00	415,000.00	83.0%	85,000.00
220204	Maintenance Services - General	9,500,000.00	9,700,000.00	5,719,175.00	59.0%	3,980,825.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000.00	2,000,000.00	1,910,675.00	95.5%	89,325.00
22020418	Maintenance of Educational Equipments	500,000.00	700,000.00	623,000.00	89.0%	77,000.00
22020419	Maintenance of Educational Buildings	7,000,000.00	7,000,000.00	3,185,500.00	45.5%	3,814,500.00
220205	Training - General	5,000,000.00	9,500,000.00	9,307,000.00	98.0%	193,000.00
22020501	Local Training	5,000,000.00	9,500,000.00	9,307,000.00	98.0%	193,000.00
220206	Other Services - General	15,000,000.00	26,872,000.00	26,871,000.00	100.0%	1,000.00
22020615	Monitoring/Inspection of Public/private Institutions & Other Activities	15,000,000.00	26,872,000.00	26,871,000.00	100.0%	1,000.00
220208	Fuel and Lubricant - General	3,500,000.00	4,565,000.00	4,563,000.00	100.0%	2,000.00
22020801	Motor Vehicle Fuel Cost	3,500,000.00	4,565,000.00	4,563,000.00	100.0%	2,000.00
220210	Miscellaneous Expenses - General	2,008,500,000.00	1,990,363,000.00	1,621,477,143.40	81.5%	368,885,856.60
22021001	Refreshment and Meals	5,000,000.00	5,000,000.00	2,404,000.00	48.1%	2,596,000.00
22021002	Honorarium and Sitting Allowance Payments	1,000,000.00	1,000,000.00	638,000.00	63.8%	362,000.00
22021003	Publicity and Advertisements	1,500,000.00	1,500,000.00	819,000.00	54.6%	681,000.00
22021009	Sporting Activities	2,000,000.00	2,000,000.00	-	0.0%	2,000,000.00
22021044	Committees and Commissions	1,000,000.00	1,000,000.00	-	0.0%	1,000,000.00
22021045	Institutional Feeding	1,770,400,000.00	1,748,579,000.00	1,557,554,143.40	89.1%	191,024,856.60
22021050	Official Ceremonies and Celebrations	600,000.00	600,000.00	-	0.0%	600,000.00
22021069	Project / Programmes Coordination Expenses	100,000,000.00	100,000,000.00	6,598,000.00	6.6%	93,402,000.00
22021073	Guidance & Counselling Activities	2,000,000.00	5,684,000.00	4,684,000.00	82.4%	1,000,000.00
22021075	Extra-curricula Activities (Quiz, Debates, etc)	75,000,000.00	75,000,000.00	41,278,000.00	55.0%	33,722,000.00
22021076	Girls Child Health-Education Programme	50,000,000.00	50,000,000.00	7,502,000.00	15.0%	42,498,000.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	1,000,000.00	1,000,000.00	-	0.0%	1,000,000.00
220401	Local Grants and Contributions	1,000,000.00	1,000,000.00	-	0.0%	1,000,000.00
22040109	Grants to Communities and NGOs	1,000,000.00	1,000,000.00	-	0.0%	1,000,000.00

23	Capital Expenditure	24,678,050,000.00	25,598,050,000.00	13,243,881,187.87	51.7%	12,354,168,812.13
2301	FIXED ASSETS PURCHASED	2,158,050,000.00	2,748,330,000.00	2,174,410,860.54	79.1%	573,919,139.46
230101	Purchase of Fixed Assets - General	2,158,050,000.00	2,748,330,000.00	2,174,410,860.54	79.1%	573,919,139.46
23010101	Purchase/Acquisition Of Land	-	250,000,000.00	-	0.0%	250,000,000.00
23010104	Purchase of Motor Cycles	502,000,000.00	854,000,000.00	852,336,862.50	99.8%	1,663,137.50
23010105	Purchase Of Motor Vehicles	404,550,000.00	404,550,000.00	374,766,440.00	92.6%	29,783,560.00
23010112	Purchase Of Office Furniture and Fittings	10,000,000.00	25,000,000.00	22,525,477.84	90.1%	2,474,522.16
23010113	Purchase Of Computers	18,000,000.00	18,000,000.00	12,400,000.00	68.9%	5,600,000.00
23010114	Purchase Of Computer Printers	5,000,000.00	5,000,000.00	-	0.0%	5,000,000.00
23010115	Purchase Of Photocopying Machines	5,000,000.00	5,000,000.00	3,870,000.00	77.4%	1,130,000.00
23010120	Purchase Of canteen / Kitchen Equipment	35,000,000.00	6,000,000.00	-	0.0%	6,000,000.00
23010124	Purchase Of Teaching / Learning Aid Equipment	810,000,000.00	937,280,000.00	752,169,868.38	80.3%	185,110,131.62
23010126	Purchase Of Sporting / Gaming Equipment	15,000,000.00	40,000,000.00	35,210,250.00	88.0%	4,789,750.00
23010142	Purchase of Laboratory Equipment	100,000,000.00	100,000,000.00	99,980,342.44	100.0%	19,657.56
23010146	Purchase of other ICT equipment	253,500,000.00	103,500,000.00	21,151,619.38	20.4%	82,348,380.62
2302	CONSTRUCTION / PROVISION	1,365,000,000.00	1,796,720,000.00	1,412,468,941.67	78.6%	384,251,058.33
230201	Construction/Provision of Fixed Assets - General	1,365,000,000.00	1,796,720,000.00	1,412,468,941.67	78.6%	384,251,058.33
23020101	Construction/Provision Of Office Buildings	250,000,000.00	435,000,000.00	406,868,464.15	93.5%	28,131,535.85
23020107	Construction/Provision Of Public Schools	885,000,000.00	1,162,847,000.00	844,827,424.75	72.7%	318,019,575.25
23020147	Construction/Provision of Workshops/Laboratories	230,000,000.00	198,873,000.00	160,773,052.77	80.8%	38,099,947.23
2303	REHABILITATION / REPAIRS	70,000,000.00	40,000,000.00	-	0.0%	40,000,000.00
230301	Rehabilitation/Repairs of Fixed Assets - General	70,000,000.00	40,000,000.00	-	0.0%	40,000,000.00
23030106	Rehabilitation/Repairs - Public Schools	70,000,000.00	40,000,000.00	-	0.0%	40,000,000.00
2305	OTHER CAPITAL PROJECTS	21,085,000,000.00	21,013,000,000.00	9,657,001,385.66	46.0%	11,355,998,614.34
230501	Acquisition of Non-Tangible Asset	21,085,000,000.00	21,013,000,000.00	9,657,001,385.66	46.0%	11,355,998,614.34
23050101	Research & Development and Census/Surveys	60,000,000.00	60,000,000.00	25,255,000.00	42.1%	34,745,000.00
23050102	Computer Software Acquisition	105,000,000.00	105,000,000.00	59,237,230.00	56.4%	45,762,770.00
23050103	Monitoring And Evaluation	210,000,000.00	210,000,000.00	5,160,000.00	2.5%	204,840,000.00
23050104	Anniversaries/Celebrations	50,000,000.00	50,000,000.00	29,297,156.85	58.6%	20,702,843.15
23050108	Special Intervention Programmes and Projects	20,660,000,000.00	20,588,000,000.00	9,538,051,998.81	46.3%	11,049,948,001.19
051700200100 - Agency for Mass Education						
Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
2	Total Expenditure	438,588,000.00	463,589,000.00	461,576,034.27	99.6%	2,012,965.73
21	EXPENDITURES	438,588,000.00	463,589,000.00	461,576,034.27	99.6%	2,012,965.73
	Personnel Cost	117,649,000.00	117,650,000.00	117,811,691.25	100.1%	(161,691.25)

2101	SALARY	73,419,000.00	59,616,000.00	59,783,545.53	100.3%	(167,545.53)
210101	Salaries and Wages	73,419,000.00	59,616,000.00	59,783,545.53	100.3%	(167,545.53)
21010101	Salary	56,802,000.00	59,599,000.00	59,783,545.53	100.3%	(184,545.53)
21010102	Overtime Payments	16,617,000.00	17,000.00	-	0.0%	17,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	44,230,000.00	58,034,000.00	58,028,145.72	100.0%	5,854.28
210201	ALLOWANCES	44,230,000.00	58,034,000.00	58,028,145.72	100.0%	5,854.28
21020103	Transport Allowance	11,360,000.00	13,330,000.00	13,327,625.16	100.0%	2,374.84
21020104	Rent Supplement	7,260,000.00	12,210,000.00	12,209,525.16	100.0%	474.84
21020105	Meal Subsidy	5,068,000.00	5,623,000.00	5,621,370.06	100.0%	1,629.94
21020106	Utility Allowance	134,000.00	6,443,000.00	6,442,718.76	100.0%	281.24
21020107	Entertainment	5,680,000.00	54,000.00	53,557.14	99.2%	442.86
21020117	Domestic Staff Allowance	3,360,000.00	3,360,000.00	3,359,999.04	100.0%	0.96
21020124	Newspaper Allowance	99,000.00	-	-	-	-
21020136	Responsibility Allowance	1,120,000.00	278,000.00	277,440.00	99.8%	560.00
21020137	Medical Allowance	10,149,000.00	16,736,000.00	16,735,910.40	100.0%	89.60
22	Other Recurrent Costs	7,000,000.00	7,000,000.00	5,220,000.00	74.6%	1,780,000.00
2202	OVERHEAD COST	7,000,000.00	7,000,000.00	5,220,000.00	74.6%	1,780,000.00
220201	Transport & Travelling - General	700,000.00	359,500.00	275,000.00	76.5%	84,500.00
22020102	Local Travel & Transport - Others	700,000.00	359,500.00	275,000.00	76.5%	84,500.00
220202	Utilities General	-	551,000.00	551,000.00	100.0%	-
22020203	Internet Access Charges	-	551,000.00	551,000.00	100.0%	-
220203	Materials and Supplies - General	1,200,000.00	1,616,500.00	933,000.00	57.7%	683,500.00
22020301	Office Materials and Consumables	850,000.00	850,000.00	399,500.00	47.0%	450,500.00
22020305	Printing of Non-security Documents	250,000.00	250,000.00	17,000.00	6.8%	233,000.00
22020315	Examinations / Examination Materials	100,000.00	516,500.00	516,500.00	100.0%	-
220204	Maintenance Services - General	1,783,000.00	1,156,000.00	919,500.00	79.5%	236,500.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	896,000.00	269,000.00	269,000.00	100.0%	-
22020402	Maintenance of Office Furniture	100,000.00	100,000.00	57,000.00	57.0%	43,000.00
22020404	Maintenance of Office / IT Equipment	607,000.00	607,000.00	568,500.00	93.7%	38,500.00
22020419	Maintenance of Educational Buildings	180,000.00	180,000.00	25,000.00	13.9%	155,000.00
220205	Training - General	800,000.00	800,000.00	552,000.00	69.0%	248,000.00
22020501	Local Training	800,000.00	800,000.00	552,000.00	69.0%	248,000.00
220206	Other Services - General	30,000.00	30,000.00	-	0.0%	30,000.00
22020617	Postage and Courier Payments & Services	30,000.00	30,000.00	-	0.0%	30,000.00
220208	Fuel and Lubricant - General	1,500,000.00	1,500,000.00	1,363,126.42	90.9%	136,873.58
22020801	Motor Vehicle Fuel Cost	1,500,000.00	1,500,000.00	1,363,126.42	90.9%	136,873.58
220209	Financial Charges - General	400,000.00	400,000.00	388,873.58	97.2%	11,126.42
22020901	Bank Charges (Other than Interest)	400,000.00	400,000.00	388,873.58	97.2%	11,126.42
220210	Miscellaneous Expenses - General	587,000.00	587,000.00	237,500.00	40.5%	349,500.00
22021001	Refreshment and Meals	100,000.00	100,000.00	49,000.00	49.0%	51,000.00
22021002	Honorarium and Sitting Allowance Payments	250,000.00	250,000.00	168,500.00	67.4%	81,500.00

22021003	Publicity and Advertisements	37,000.00	37,000.00	20,000.00	54.1%	17,000.00
22021050	Official Ceremonies and Celebrations	200,000.00	200,000.00	-	0.0%	200,000.00
23	Capital Expenditure	313,939,000.00	338,939,000.00	338,544,343.02	99.9%	394,656.98
2303	REHABILITATION / REPAIRS	21,280,000.00	17,280,000.00	17,280,000.00	100.0%	-
230301	Rehabilitation/Repairs of Fixed Assets General	21,280,000.00	17,280,000.00	17,280,000.00	100.0%	-
23030106	Rehabilitation/Repairs - Public Schools	21,280,000.00	17,280,000.00	17,280,000.00	100.0%	-
2305	OTHER CAPITAL PROJECTS	292,659,000.00	321,659,000.00	321,264,343.02	99.9%	394,656.98
230501	Acquisition of Non-Tangible Asset	292,659,000.00	321,659,000.00	321,264,343.02	99.9%	394,656.98
23050108	Special Intervention Programmes and Projects	292,659,000.00	321,659,000.00	321,264,343.02	99.9%	394,656.98

051700300100 - Nomadic Education Agency

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	2,165,950,000.00	2,142,950,000.00	1,789,917,538.18	83.5%	353,032,461.82
2	EXPENDITURES	2,165,950,000.00	2,142,950,000.00	1,789,917,538.18	83.5%	353,032,461.82
21	Personnel Cost	1,478,000,000.00	1,478,000,000.00	1,316,012,834.34	89.0%	161,987,165.66
2101	SALARY	513,814,000.00	475,514,000.00	454,302,495.78	95.5%	21,211,504.22
210101	Salaries and Wages	513,814,000.00	475,514,000.00	454,302,495.78	95.5%	21,211,504.22
21010101	Salary	507,261,000.00	468,961,000.00	448,287,313.62	95.6%	20,673,686.38
21010102	Overtime Payments	6,553,000.00	6,553,000.00	6,015,182.16	91.8%	537,817.84
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	964,186,000.00	1,002,486,000.00	861,710,338.56	86.0%	140,775,661.44
210201	ALLOWANCES	964,186,000.00	1,002,486,000.00	861,710,338.56	86.0%	140,775,661.44
21020103	Transport Allowance	114,819,000.00	114,819,000.00	92,480,609.32	80.5%	22,338,390.68
21020104	Rent Supplement	101,452,000.00	101,452,000.00	89,647,449.45	88.4%	11,804,550.55
21020105	Meal Subsidy	50,638,000.00	50,638,000.00	38,931,068.98	76.9%	11,706,931.02
21020106	Utility Allowance	36,383,000.00	44,583,000.00	44,548,233.23	99.9%	34,766.77
21020107	Entertainment	294,000.00	294,000.00	15,400.00	5.2%	278,600.00
21020109	Leave Transport Grant	50,726,000.00	50,726,000.00	50,323,727.97	99.2%	402,272.03
21020112	Inducement Allowance	79,558,000.00	117,858,000.00	117,854,276.92	100.0%	3,723.08
21020113	Hazard / Hardship Allowance	2,439,000.00	2,439,000.00	56,590.00	2.3%	2,382,410.00
21020114	Board Members Allowance	1,980,000.00	1,980,000.00	-	0.0%	1,980,000.00
21020117	Domestic Staff Allowance	8,400,000.00	8,400,000.00	769,999.78	9.2%	7,630,000.22
21020137	Medical Allowance	144,574,000.00	144,574,000.00	115,222,588.68	79.7%	29,351,411.32
21020156	Professional Teaching Allowance	64,227,000.00	85,027,000.00	85,000,394.23	100.0%	26,605.77
21020160	J-Power Teachers Allowance	239,456,000.00	218,656,000.00	182,860,000.00	83.6%	35,796,000.00
21020178	Casual Workers/Ad-hoc Staff Allowances	69,240,000.00	61,040,000.00	44,000,000.00	72.1%	17,040,000.00
22	Other Recurrent Costs	12,000,000.00	14,000,000.00	13,260,000.00	94.7%	740,000.00
2202	OVERHEAD COST	12,000,000.00	14,000,000.00	13,260,000.00	94.7%	740,000.00
220201	Transport & Travelling - General	1,500,000.00	1,595,000.00	1,595,000.00	100.0%	-
22020102	Local Travel & Transport - Others	1,500,000.00	1,595,000.00	1,595,000.00	100.0%	-
220202	Utilities General	100,000.00	100,000.00	100,000.00	100.0%	-
22020210	Other Utility Charges	100,000.00	100,000.00	100,000.00	100.0%	-
220203	Materials and Supplies - General	904,000.00	1,144,000.00	1,138,679.28	99.5%	5,320.72
22020301	Office Materials and Consumables	619,000.00	859,000.00	858,679.28	100.0%	320.72
22020303	Newspapers	50,000.00	50,000.00	45,000.00	90.0%	5,000.00
22020305	Printing of Non-security Documents	235,000.00	235,000.00	235,000.00	100.0%	-
220204	Maintenance Services - General	5,301,000.00	7,301,000.00	6,934,272.25	95.0%	366,727.75
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000.00	4,000,000.00	3,996,147.73	99.9%	3,852.27
22020402	Maintenance of Office Furniture	500,000.00	500,000.00	438,000.00	87.6%	62,000.00

22020404	Maintenance of Office / IT Equipment	780,000.00	780,000.00	780,000.00	546,000.00	70.0%	234,000.00
22020405	Maintenance of Plants / Generators	1,100,000.00	1,100,000.00	1,100,000.00	1,084,124.52	98.6%	15,875.48
22020418	Maintenance of Educational Equipments	921,000.00	921,000.00	921,000.00	870,000.00	94.5%	51,000.00
220205	Training - General	1,300,000.00	1,300,000.00	1,165,000.00	1,002,824.00	86.1%	162,176.00
22020501	Local Training	1,300,000.00	1,300,000.00	1,165,000.00	1,002,824.00	86.1%	162,176.00
220206	Other Services - General	55,000.00	55,000.00	55,000.00	55,000.00	100.0%	-
22020617	Postage and Courier Payments & Services	55,000.00	55,000.00	55,000.00	55,000.00	100.0%	-
220208	Fuel and Lubricant - General	2,000,000.00	2,000,000.00	1,600,000.00	1,508,533.47	94.3%	91,466.53
22020801	Motor Vehicle Fuel Cost	1,500,000.00	1,500,000.00	1,100,000.00	1,028,634.65	93.5%	71,365.35
22020803	Plant / Generator Fuel Cost	500,000.00	500,000.00	500,000.00	479,898.82	96.0%	20,101.18
220209	Financial Charges - General	140,000.00	140,000.00	340,000.00	298,032.79	87.7%	41,967.21
22020901	Bank Charges (Other than Interest)	140,000.00	140,000.00	340,000.00	298,032.79	87.7%	41,967.21
220210	Miscellaneous Expenses - General	700,000.00	700,000.00	700,000.00	627,658.21	89.7%	72,341.79
22021001	Refreshment and Meals	500,000.00	500,000.00	500,000.00	487,658.21	97.5%	12,341.79
22021002	Honorarium and Sitting Allowance Payments	100,000.00	100,000.00	100,000.00	60,000.00	60.0%	40,000.00
22021003	Publicity and Advertisements	100,000.00	100,000.00	100,000.00	80,000.00	80.0%	20,000.00
23	Capital Expenditure	675,950,000.00	650,950,000.00	650,950,000.00	460,644,703.84	70.8%	190,305,296.16
2301	FIXED ASSETS PURCHASED	274,550,000.00	274,550,000.00	274,550,000.00	232,737,967.19	84.8%	41,812,032.81
230101	Purchase of Fixed Assets - General	274,550,000.00	274,550,000.00	274,550,000.00	232,737,967.19	84.8%	41,812,032.81
23010104	Purchase of Motor Cycles	23,000,000.00	23,000,000.00	23,000,000.00	22,311,625.00	97.0%	688,375.00
23010113	Purchase Of Computers	15,000,000.00	15,000,000.00	15,000,000.00	14,956,513.00	99.7%	43,487.00
23010114	Purchase Of Computer Printers	6,000,000.00	6,000,000.00	6,000,000.00	4,490,250.00	74.8%	1,509,750.00
23010124	Purchase Of Teaching / Learning Aid Equipment	136,550,000.00	136,550,000.00	136,550,000.00	101,507,329.19	74.3%	35,042,670.81
23010141	Purchase of School Furniture	91,000,000.00	91,000,000.00	91,000,000.00	89,472,250.00	98.3%	1,527,750.00
23010152	Purchase of Funnigation Equipment	3,000,000.00	3,000,000.00	3,000,000.00	-	0.0%	3,000,000.00
2302	CONSTRUCTION / PROVISION	240,500,000.00	230,500,000.00	230,500,000.00	137,406,732.64	59.6%	93,093,267.36
230201	Contruction/Provision of Fixed Assets - General	240,500,000.00	230,500,000.00	230,500,000.00	137,406,732.64	59.6%	93,093,267.36
23020107	Construction/Provision Of Public Schools	155,500,000.00	145,500,000.00	145,500,000.00	56,946,769.17	39.1%	88,553,230.83
23020131	Construction/Provision Of Religious Structures	85,000,000.00	85,000,000.00	85,000,000.00	80,459,963.47	94.7%	4,540,036.53
2303	REHABILITATION / REPAIRS	105,000,000.00	80,000,000.00	80,000,000.00	49,824,114.01	62.3%	30,175,885.99
230301	Rehabilitation/Repairs of Fixed Assets - General	105,000,000.00	80,000,000.00	80,000,000.00	49,824,114.01	62.3%	30,175,885.99
23030106	Rehabilitation/Repairs - Public Schools	95,000,000.00	70,000,000.00	70,000,000.00	49,824,114.01	71.2%	20,175,885.99
23030136	Rehabilitation/Repairs of Motor Vehicles & Other Utility Vehicles	10,000,000.00	10,000,000.00	10,000,000.00	-	0.0%	10,000,000.00
2305	OTHER CAPITAL PROJECTS	55,900,000.00	65,900,000.00	65,900,000.00	40,675,890.00	61.7%	25,224,110.00
230501	Acquisition of Non- Tangible Asset	55,900,000.00	65,900,000.00	65,900,000.00	40,675,890.00	61.7%	25,224,110.00
23050103	Monitoring And Evaluation	35,000,000.00	45,000,000.00	45,000,000.00	21,375,890.00	47.5%	23,624,110.00
23050108	Special Intervention Programmes and Projects	20,900,000.00	20,900,000.00	20,900,000.00	19,300,000.00	92.3%	1,600,000.00

051700400100 - Library Board

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	132,000,000.00	132,000,000.00	83,241,817.97	63.1%	48,758,182.03
2	EXPENDITURES	132,000,000.00	132,000,000.00	83,241,817.97	63.1%	48,758,182.03
21	Personnel Cost	89,000,000.00	89,000,000.00	66,295,856.95	74.5%	22,704,143.05
2101	SALARY	41,884,000.00	55,439,000.00	35,693,803.43	64.4%	19,745,196.57
210101	Salaries and Wages	41,884,000.00	55,439,000.00	35,693,803.43	64.4%	19,745,196.57
21010101	Salary	41,884,000.00	55,439,000.00	35,693,803.43	64.4%	19,745,196.57
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	47,116,000.00	33,561,000.00	30,602,053.52	91.2%	2,958,946.48
210201	ALLOWANCES	47,116,000.00	33,561,000.00	30,602,053.52	91.2%	2,958,946.48
21020103	Transport Allowance	10,112,000.00	4,912,000.00	4,844,545.22	98.6%	67,454.78
21020104	Rent Supplement	8,377,000.00	7,922,000.00	5,757,867.67	72.7%	2,164,132.33
21020105	Meal Subsidy	4,399,000.00	3,399,000.00	3,336,453.89	98.2%	62,546.11
21020106	Utility Allowance	3,066,000.00	3,166,000.00	3,117,988.53	98.5%	48,011.47
21020107	Entertainment	97,000.00	97,000.00	63,000.00	64.9%	34,000.00
21020109	Leave Transport Grant	4,188,000.00	2,488,000.00	2,425,816.29	97.5%	62,183.71
21020113	Hazard / Hardship Allowance	296,000.00	396,000.00	-	0.0%	396,000.00
21020117	Domestic Staff Allowance	2,520,000.00	2,520,000.00	2,519,999.52	100.0%	0.48
21020136	Responsibility Allowance	560,000.00	560,000.00	480,000.00	85.7%	80,000.00
21020137	Medical Allowance	13,501,000.00	8,101,000.00	8,056,382.40	99.4%	44,617.60
22	Other Recurrent Costs	5,000,000.00	5,000,000.00	4,304,800.00	86.1%	695,200.00
2202	OVERHEAD COST	5,000,000.00	5,000,000.00	4,304,800.00	86.1%	695,200.00
220201	Transport & Travelling - General	710,000.00	170,000.00	-	0.0%	170,000.00
22020102	Local Travel & Transport - Others	710,000.00	170,000.00	-	0.0%	170,000.00
220203	Materials and Supplies - General	2,139,000.00	2,139,000.00	2,082,800.00	97.4%	56,200.00
22020304	Magazines & Periodicals	2,000,000.00	2,000,000.00	1,964,800.00	98.2%	35,200.00
22020305	Printing of Non-security Documents	39,000.00	39,000.00	18,000.00	46.2%	21,000.00
22020317	Reagents Chemicals and Cleansing Materials	100,000.00	100,000.00	100,000.00	100.0%	-
220204	Maintenance Services - General	1,420,000.00	1,960,000.00	1,931,266.00	98.5%	28,734.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	300,000.00	300,000.00	250,000.00	83.3%	50,000.00
22020404	Maintenance of Office / IT Equipment	1,020,000.00	1,560,000.00	1,621,266.00	103.9%	(61,266.00)
22020405	Maintenance of Plants / Generators	100,000.00	100,000.00	60,000.00	60.0%	40,000.00
220207	Consulting and Professional Services	430,000.00	430,000.00	-	0.0%	430,000.00
22020701	Financial Consulting	430,000.00	430,000.00	-	0.0%	430,000.00
220209	Financial Charges - General	1,000.00	1,000.00	734.00	73.4%	266.00
22020901	Bank Charges (Other than Interest)	1,000.00	1,000.00	734.00	73.4%	266.00
220210	Miscellaneous Expenses - General	300,000.00	300,000.00	290,000.00	96.7%	10,000.00
22021001	Refreshment and Meals	100,000.00	60,000.00	50,000.00	83.3%	10,000.00

22021043	Official Presents and Souvenirs	200,000.00	240,000.00	100.0%	-
23	Capital Expenditure	38,000,000.00	12,641,161.02	33.3%	25,358,838.98
2301	FIXED ASSETS PURCHASED	17,000,000.00	-	0.0%	17,000,000.00
230101	Purchase of Fixed Assets - General	17,000,000.00	-	0.0%	17,000,000.00
23010113	Purchase Of Computers	6,000,000.00	-	0.0%	6,000,000.00
23010125	Purchase Of Library Books & Equipment	11,000,000.00	-	0.0%	11,000,000.00
2302	CONSTRUCTION / PROVISION	8,000,000.00	-	0.0%	8,000,000.00
230201	Construction/Provision of Fixed Assets - General	8,000,000.00	-	0.0%	8,000,000.00
23020133	Construction/Provision Of Public Convenience	8,000,000.00	-	0.0%	8,000,000.00
2303	REHABILITATION / REPAIRS	13,000,000.00	12,641,161.02	97.2%	358,838.98
230301	Rehabilitation/Repairs of Fixed Assets - General	13,000,000.00	12,641,161.02	97.2%	358,838.98
23030110	Rehabilitation / Repairs - Libraries	13,000,000.00	12,641,161.02	97.2%	358,838.98

051700500100 - State Universal Basic Education Board (SUBEB)

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
2	Total Expenditure	17,905,400,000.00	17,848,900,000.00	8,585,334,835.79	48.1%	9,263,565,164.21
21	EXPENDITURES	17,905,400,000.00	17,848,900,000.00	8,585,334,835.79	48.1%	9,263,565,164.21
2101	Personnel Cost	624,000,000.00	810,900,000.00	810,277,303.16	99.9%	622,696.84
210101	SALARY	229,877,000.00	332,526,000.00	332,071,072.51	99.9%	454,927.49
21010101	Salaries and Wages	229,877,000.00	332,526,000.00	332,071,072.51	99.9%	454,927.49
21010101	Salary	224,974,000.00	332,523,000.00	332,071,072.51	99.9%	451,927.49
21010104	Salary Arrears	4,903,000.00	3,000.00	-	0.0%	3,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	394,123,000.00	478,374,000.00	478,206,230.65	100.0%	167,769.35
210201	ALLOWANCES	394,123,000.00	478,374,000.00	478,206,230.65	100.0%	167,769.35
21020103	Transport Allowance	58,477,000.00	45,602,000.00	45,601,624.93	100.0%	375.07
21020104	Rent Supplement	44,995,000.00	51,009,000.00	51,008,906.66	100.0%	93.34
21020105	Meal Subsidy	25,345,000.00	17,457,000.00	17,456,635.66	100.0%	364.34
21020106	Utility Allowance	55,202,000.00	23,748,000.00	23,727,927.07	99.9%	20,072.93
21020107	Entertainment	3,787,000.00	3,197,000.00	3,195,415.00	100.0%	1,585.00
21020109	Leave Transport Grant	23,968,000.00	26,562,000.00	26,522,396.76	99.9%	39,603.24
21020112	Inducement Allowance	98,160,000.00	189,591,000.00	189,555,638.15	100.0%	35,361.85
21020113	Hazard / Hardship Allowance	126,000.00	1,737,000.00	1,736,144.89	100.0%	855.11
21020117	Domestic Staff Allowance	64,367,000.00	60,681,000.00	60,630,953.66	99.9%	50,046.34
21020118	Personal Assistant Allowance	3,677,000.00	818,000.00	817,333.00	99.9%	667.00
21020122	Motor Vehicle Maintenance Allowance	1,539,000.00	2,058,000.00	2,044,666.00	99.4%	13,334.00
21020124	Newspaper Allowance	4,005,000.00	490,000.00	490,000.00	100.0%	-
21020125	Accommodation Allowance	735,000.00	1,142,000.00	1,142,000.00	100.0%	-

21020136	Responsibility Allowance	225,000.00	2,431,000.00	2,430,343.00	100.0%	657.00
21020137	Medical Allowance	9,519,000.00	51,851,000.00	51,846,245.87	100.0%	4,754.13
22	Other Recurrent Costs	1,317,000,000.00	962,000,000.00	418,738,030.99	43.5%	543,261,969.01
2202	OVERHEAD COST	1,317,000,000.00	962,000,000.00	418,738,030.99	43.5%	543,261,969.01
220201	Transport & Travelling - General	10,000,000.00	12,600,000.00	12,557,800.00	99.7%	42,200.00
22020102	Local Travel & Transport - Others	10,000,000.00	12,600,000.00	12,557,800.00	99.7%	42,200.00
220202	Utilities General	4,300,000.00	4,430,000.00	2,178,154.30	49.2%	2,251,845.70
22020201	Electricity Charges	1,000,000.00	1,130,000.00	1,127,754.30	99.8%	2,245.70
22020203	Internet Access Charges	3,000,000.00	3,000,000.00	1,050,400.00	35.0%	1,949,600.00
22020204	Satellites Broadcasting Access Charges	300,000.00	300,000.00	-	0.0%	300,000.00
220203	Materials and Supplies - General	65,400,000.00	74,653,000.00	70,852,410.25	94.9%	3,800,589.75
22020301	Office Materials and Consumables	10,000,000.00	10,000,000.00	9,289,348.00	92.9%	710,652.00
22020303	Newspapers	400,000.00	400,000.00	35,161.25	8.8%	364,838.75
22020305	Printing of Non-security Documents	2,000,000.00	2,000,000.00	943,600.00	47.2%	1,056,400.00
22020307	Drugs, Vaccines & Medical Supplies	3,000,000.00	3,000,000.00	1,332,000.00	44.4%	1,668,000.00
22020315	Examinations / Examination Materials	50,000,000.00	59,253,000.00	59,252,301.00	100.0%	699.00
220204	Maintenance Services - General	130,800,000.00	130,800,000.00	77,865,875.25	59.5%	52,934,124.75
22020401	Maintenance of Motor Vehicles / Transport Equipment	20,000,000.00	20,000,000.00	15,384,698.08	76.9%	4,615,301.92
22020402	Maintenance of Office Furniture	10,000,000.00	10,000,000.00	4,170,000.00	41.7%	5,830,000.00
22020403	Maintenance of Office Building / Residential Quarters	20,000,000.00	20,000,000.00	4,984,000.00	24.9%	15,016,000.00
22020404	Maintenance of Office / IT Equipment	2,000,000.00	2,000,000.00	929,500.00	46.5%	1,070,500.00
22020405	Maintenance of Plants / Generators	5,000,000.00	5,000,000.00	3,284,600.00	65.7%	1,715,400.00
22020406	Other Maintenance Services	40,000,000.00	40,000,000.00	25,981,413.00	65.0%	14,018,587.00
22020418	Maintenance of Educational Equipments	3,800,000.00	3,800,000.00	3,211,164.17	84.5%	588,835.83
22020419	Maintenance of Educational Buildings	30,000,000.00	30,000,000.00	19,920,500.00	66.4%	10,079,500.00
220205	Training - General	30,000,000.00	60,000,000.00	19,757,351.00	32.9%	40,242,649.00
22020501	Local Training	20,000,000.00	50,000,000.00	12,332,829.00	24.7%	37,667,171.00
22020503	Manpower Planning and Other Staff Development Expenses	10,000,000.00	10,000,000.00	7,424,522.00	74.2%	2,575,478.00
220206	Other Services - General	100,000,000.00	100,000,000.00	79,982,027.00	80.0%	20,017,973.00
22020615	Monitoring/Inspection of Public/private Institutions & Other Activities	100,000,000.00	100,000,000.00	79,982,027.00	80.0%	20,017,973.00
220207	Consulting and Professional Services	10,000,000.00	10,000,000.00	5,650,000.00	56.5%	4,350,000.00
22020701	Financial Consulting	10,000,000.00	10,000,000.00	5,650,000.00	56.5%	4,350,000.00
220209	Financial Charges - General	500,000.00	500,000.00	58,058.46	11.6%	441,941.54
22020901	Bank Charges (Other than Interest)	500,000.00	500,000.00	58,058.46	11.6%	441,941.54
220210	Miscellaneous Expenses - General	966,000,000.00	569,017,000.00	149,836,354.73	26.3%	419,180,645.27
22021001	Refreshment and Meals	6,000,000.00	6,020,000.00	6,018,450.00	100.0%	1,550.00
22021002	Honorarium and Sitting Allowance Payments	20,000,000.00	35,000,000.00	8,986,000.00	25.7%	26,014,000.00
22021003	Publicity and Advertisements	5,000,000.00	5,000,000.00	4,895,000.00	97.9%	105,000.00
22021009	Sporting Activities	5,000,000.00	5,000,000.00	4,994,000.00	99.9%	6,000.00

22021014	Annual Planning/Budget Processes Expenses and Administration	50,000,000.00	50,000,000.00	50,000,000.00	42,027,108.00	84.1%	7,972,892.00
22021045	Institutional Feeding	720,000,000.00	720,000,000.00	307,997,000.00	29,638,000.00	9.6%	278,359,000.00
22021047	Community Engagement, Sensitization & Mobilization Activit	70,000,000.00	70,000,000.00	70,000,000.00	17,994,500.00	25.7%	52,005,500.00
22021052	Project Monitoring & Evaluation (M & E) Expenses	20,000,000.00	20,000,000.00	20,000,000.00	8,581,295.92	42.9%	11,418,704.08
22021072	School Clubs Activities	25,000,000.00	25,000,000.00	25,000,000.00	18,638,000.81	74.6%	6,361,999.19
22021073	Guidance & Counselling Activities	15,000,000.00	15,000,000.00	15,000,000.00	8,064,000.00	53.8%	6,936,000.00
22021075	Extra-curricula Activities (Quiz, Debates, etc)	30,000,000.00	30,000,000.00	30,000,000.00	-	0.0%	30,000,000.00
23	Capital Expenditure	15,964,400,000.00	15,964,400,000.00	16,076,000,000.00	7,356,319,501.64	45.8%	8,719,680,498.36
2301	FIXED ASSETS PURCHASED	3,949,700,000.00	3,949,700,000.00	4,059,900,000.00	1,105,561,494.56	27.2%	2,954,338,505.44
230101	Purchase of Fixed Assets - General	3,949,700,000.00	3,949,700,000.00	4,059,900,000.00	1,105,561,494.56	27.2%	2,954,338,505.44
23010113	Purchase Of Computers	10,000,000.00	10,000,000.00	18,100,000.00	18,060,000.00	99.8%	40,000.00
23010124	Purchase Of Teaching / Learning Aid Equipment	964,000,000.00	964,000,000.00	1,086,055,000.00	463,226,654.31	42.7%	622,828,345.69
23010126	Purchase Of Sporting / Gaming Equipment	142,000,000.00	142,000,000.00	142,000,000.00	6,640,119.15	4.7%	135,359,880.85
23010133	Purchases Of Surveying Equipment	214,000,000.00	214,000,000.00	214,000,000.00	42,120,000.00	19.7%	171,880,000.00
23010141	Purchase of School Furniture	2,603,700,000.00	2,603,700,000.00	2,583,745,000.00	566,314,721.10	21.9%	2,017,430,278.90
23010143	Purchase of Workshop Tools / Equipment	11,500,000.00	11,500,000.00	11,500,000.00	9,200,000.00	80.0%	2,300,000.00
23010144	Purchase of Heavy Plants and Equipment	2,500,000.00	2,500,000.00	2,500,000.00	-	0.0%	2,500,000.00
23010155	Purchase of Water Supply Equipment	2,000,000.00	2,000,000.00	2,000,000.00	-	0.0%	2,000,000.00
2302	CONSTRUCTION / PROVISION	7,662,500,000.00	7,662,500,000.00	8,606,318,000.00	4,049,229,317.09	47.0%	4,557,088,682.91
230201	Construction/Provision of Fixed Assets - General	7,662,500,000.00	7,662,500,000.00	8,606,318,000.00	4,049,229,317.09	47.0%	4,557,088,682.91
23020102	Construction/Provision Of Residential Buildings	52,500,000.00	52,500,000.00	52,500,000.00	51,714,256.00	98.5%	785,744.00
23020103	Construction/Provision Of Electricity / Solar power	85,000,000.00	85,000,000.00	85,000,000.00	-	0.0%	85,000,000.00
23020105	Construction/Provision Of Water Facilities	200,000,000.00	200,000,000.00	200,000,000.00	151,933,290.84	76.0%	48,066,709.16
23020107	Construction/Provision Of Public Schools	7,325,000,000.00	7,325,000,000.00	8,268,818,000.00	3,845,581,770.25	46.5%	4,423,236,229.75
2303	REHABILITATION / REPAIRS	3,242,500,000.00	3,242,500,000.00	2,350,082,000.00	1,561,816,537.48	66.5%	788,265,462.52
230301	Rehabilitation/Repairs of Fixed Assets - General	3,242,500,000.00	3,242,500,000.00	2,350,082,000.00	1,561,816,537.48	66.5%	788,265,462.52
23030106	Rehabilitation/Repairs - Public Schools	3,217,500,000.00	3,217,500,000.00	2,325,082,000.00	1,561,816,537.48	67.2%	763,265,462.52
23030110	Rehabilitation / Repairs - Libraries	25,000,000.00	25,000,000.00	25,000,000.00	-	0.0%	25,000,000.00
2305	OTHER CAPITAL PROJECTS	1,109,700,000.00	1,109,700,000.00	1,059,700,000.00	639,712,152.51	60.4%	419,987,847.49
230501	Acquisition of Non- Tangible Asset	1,109,700,000.00	1,109,700,000.00	1,059,700,000.00	639,712,152.51	60.4%	419,987,847.49
23050103	Monitoring And Evaluation	241,000,000.00	241,000,000.00	241,000,000.00	33,114,052.00	13.7%	207,885,948.00
23050108	Special Intervention Programmes and Projects	868,700,000.00	868,700,000.00	818,700,000.00	606,598,100.51	74.1%	212,101,899.49

051700500200 - Inspectorate Headquarters & Zones

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	405,000,000.00	405,000,000.00	381,231,690.98	94.1%	23,768,309.02
2	EXPENDITURES	405,000,000.00	405,000,000.00	381,231,690.98	94.1%	23,768,309.02
21	Personnel Cost	405,000,000.00	405,000,000.00	381,231,690.98	94.1%	23,768,309.02
2101	SALARY	161,907,000.00	161,907,000.00	159,920,552.10	98.8%	1,986,447.90
210101	Salaries and Wages	161,907,000.00	161,907,000.00	159,920,552.10	98.8%	1,986,447.90
21010101	Salary	161,907,000.00	161,907,000.00	159,920,552.10	98.8%	1,986,447.90
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	243,093,000.00	243,093,000.00	221,311,138.88	91.0%	21,781,861.12
210201	ALLOWANCES	243,093,000.00	243,093,000.00	221,311,138.88	91.0%	21,781,861.12
21020103	Transport Allowance	32,244,000.00	32,244,000.00	30,036,613.65	93.2%	2,207,386.35
21020104	Rent Supplement	32,380,000.00	32,380,000.00	32,002,705.79	98.8%	377,294.21
21020105	Meal Subsidy	14,084,000.00	14,084,000.00	11,169,079.09	79.3%	2,914,920.91
21020106	Utility Allowance	10,483,000.00	13,483,000.00	12,807,785.77	95.0%	675,214.23
21020107	Entertainment	1,301,000.00	1,301,000.00	607,250.00	46.7%	693,750.00
21020109	Leave Transport Grant	16,191,000.00	16,191,000.00	15,825,354.27	97.7%	365,645.73
21020112	Inducement Allowance	54,379,000.00	51,379,000.00	47,492,294.71	92.4%	3,886,705.29
21020113	Hazard / Hardship Allowance	1,188,000.00	1,288,000.00	1,253,534.90	97.3%	34,465.10
21020117	Domestic Staff Allowance	33,600,000.00	33,500,000.00	29,819,991.42	89.0%	3,680,008.58
21020136	Responsibility Allowance	8,399,000.00	8,399,000.00	1,543,996.60	18.4%	6,855,003.40
21020137	Medical Allowance	38,844,000.00	38,844,000.00	38,752,532.68	99.8%	91,467.32

051700500300 - Local Education Authority (LEA)

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	24,537,000,000.00	34,192,000,000.00	34,151,017,065.74	99.9%	40,982,934.26
2	EXPENDITURES	24,537,000,000.00	34,192,000,000.00	34,151,017,065.74	99.9%	40,982,934.26
21	Personnel Cost	24,500,000,000.00	34,155,000,000.00	34,151,017,065.74	100.0%	3,982,934.26
2101	SALARY	10,848,017,000.00	14,461,017,000.00	14,460,673,799.51	100.0%	343,200.49
210101	Salaries and Wages	10,848,017,000.00	14,461,017,000.00	14,460,673,799.51	100.0%	343,200.49
21010101	Salary	10,848,017,000.00	14,461,017,000.00	14,460,673,799.51	100.0%	343,200.49
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,651,983,000.00	19,693,983,000.00	19,690,343,266.23	100.0%	3,639,733.77
210201	ALLOWANCES	13,651,983,000.00	19,693,983,000.00	19,690,343,266.23	100.0%	3,639,733.77
21020103	Transport Allowance	2,962,527,000.00	2,891,527,000.00	2,891,449,003.95	100.0%	77,996.05
21020104	Rent Supplement	2,169,603,000.00	2,970,603,000.00	2,969,930,465.52	100.0%	672,534.48
21020105	Meal Subsidy	1,306,094,000.00	1,267,514,000.00	1,267,510,931.33	100.0%	3,068.67
21020106	Utility Allowance	939,152,000.00	691,225,000.00	691,224,543.33	100.0%	456.67
21020107	Entertainment	10,466,000.00	7,294,000.00	7,293,888.00	100.0%	112.00
21020109	Leave Transport Grant	1,084,802,000.00	1,485,802,000.00	1,484,965,328.40	99.9%	836,671.60
21020112	Inducement Allowance	1,543,322,000.00	3,747,322,000.00	3,746,522,243.04	100.0%	799,756.96

21020113	Hazard / Hardship Allowance	11,170,000.00	27,349,000.00	27,307,986.22	99.9%	41,013.78
21020117	Domestic Staff Allowance	297,360,000.00	361,360,000.00	361,199,895.12	100.0%	160,104.88
21020128	Rural Posting Allowance	100,000,000.00	-	-	-	-
21020136	Responsibility Allowance	4,479,000.00	1,979,000.00	1,975,050.00	99.8%	3,950.00
21020137	Medical Allowance	1,809,784,000.00	3,531,784,000.00	3,531,633,176.40	100.0%	150,823.60
21020156	Professional Teaching Allowance	1,413,224,000.00	2,710,224,000.00	2,709,330,754.92	100.0%	893,245.08
22	Other Recurrent Costs	37,000,000.00	37,000,000.00	-	0.0%	37,000,000.00
2202	OVERHEAD COST	37,000,000.00	37,000,000.00	-	0.0%	37,000,000.00
220201	Transport & Travelling - General	5,000,000.00	5,000,000.00	-	0.0%	5,000,000.00
22020102	Local Travel & Transport - Others	5,000,000.00	5,000,000.00	-	0.0%	5,000,000.00
220203	Materials and Supplies - General	2,240,000.00	2,240,000.00	-	0.0%	2,240,000.00
22020301	Office Materials and Consumables	2,000,000.00	2,000,000.00	-	0.0%	2,000,000.00
22020305	Printing of Non-security Documents	240,000.00	240,000.00	-	0.0%	240,000.00
220204	Maintenance Services - General	12,300,000.00	12,300,000.00	-	0.0%	12,300,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	600,000.00	600,000.00	-	0.0%	600,000.00
22020402	Maintenance of Office Furniture	2,000,000.00	2,000,000.00	-	0.0%	2,000,000.00
22020403	Maintenance of Office Building / Residential Quarters	3,000,000.00	3,000,000.00	-	0.0%	3,000,000.00
22020405	Maintenance of Plants / Generators	1,000,000.00	1,000,000.00	-	0.0%	1,000,000.00
22020406	Other Maintenance Services	1,500,000.00	1,500,000.00	-	0.0%	1,500,000.00
22020415	Maintenance of Water Facilities	1,200,000.00	1,200,000.00	-	0.0%	1,200,000.00
22020418	Maintenance of Educational Equipments	3,000,000.00	3,000,000.00	-	0.0%	3,000,000.00
220208	Fuel and Lubricant - General	7,000,000.00	7,000,000.00	-	0.0%	7,000,000.00
22020801	Motor Vehicle Fuel Cost	5,000,000.00	5,000,000.00	-	0.0%	5,000,000.00
22020803	Plant / Generator Fuel Cost	2,000,000.00	2,000,000.00	-	0.0%	2,000,000.00
220209	Financial Charges - General	100,000.00	100,000.00	-	0.0%	100,000.00
22020901	Bank Charges (Other than Interest)	100,000.00	100,000.00	-	0.0%	100,000.00
220210	Miscellaneous Expenses - General	10,360,000.00	10,360,000.00	-	0.0%	10,360,000.00
22021001	Refreshment and Meals	5,360,000.00	5,360,000.00	-	0.0%	5,360,000.00
22021002	Honorarium and Sitting Allowance Payments	5,000,000.00	5,000,000.00	-	0.0%	5,000,000.00

051700600100 - Jigawa State Tsangaya Education Board

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	1,881,200,000.00	3,146,200,000.00	946,969,957.51	30.1%	2,199,230,042.49
2	EXPENDITURES	1,881,200,000.00	3,146,200,000.00	946,969,957.51	30.1%	2,199,230,042.49
21	Personnel Cost	17,000,000.00	17,000,000.00	6,704,595.60	39.4%	10,295,404.40
2101	SALARY	6,751,000.00	4,978,000.00	1,560,087.12	31.3%	3,417,912.88
210101	Salaries and Wages	6,751,000.00	4,978,000.00	1,560,087.12	31.3%	3,417,912.88
21010101	Salary	6,751,000.00	4,978,000.00	1,560,087.12	31.3%	3,417,912.88

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,249,000.00	12,022,000.00	5,144,508.48	42.8%	6,877,491.52
210201	ALLOWANCES	10,249,000.00	12,022,000.00	5,144,508.48	42.8%	6,877,491.52
21020103	Transport Allowance	1,968,000.00	1,968,000.00	-	0.0%	1,968,000.00
21020104	Rent Supplement	1,350,000.00	1,350,000.00	-	0.0%	1,350,000.00
21020105	Meal Subsidy	852,000.00	852,000.00	-	0.0%	852,000.00
21020106	Utility Allowance	583,000.00	583,000.00	-	0.0%	583,000.00
21020107	Entertainment	38,000.00	38,000.00	-	0.0%	38,000.00
21020109	Leave Transport Grant	675,000.00	1,875,000.00	1,872,104.49	99.8%	2,895.51
21020113	Hazard / Hardship Allowance	683,000.00	683,000.00	-	0.0%	683,000.00
21020117	Domestic Staff Allowance	840,000.00	840,000.00	-	0.0%	840,000.00
21020136	Responsibility Allowance	560,000.00	560,000.00	-	0.0%	560,000.00
21020137	Medical Allowance	2,700,000.00	3,273,000.00	3,272,403.99	100.0%	596.01
22	Other Recurrent Costs	34,200,000.00	475,200,000.00	474,917,677.07	99.9%	282,322.93
2202	OVERHEAD COST	34,200,000.00	475,200,000.00	474,917,677.07	99.9%	282,322.93
220201	Transport & Travelling - General	3,500,000.00	4,780,000.00	4,780,000.00	100.0%	-
22020102	Local Travel & Transport - Others	3,500,000.00	4,780,000.00	4,780,000.00	100.0%	-
220202	Utilities General	745,000.00	1,375,000.00	1,375,000.00	100.0%	-
22020201	Electricity Charges	500,000.00	300,000.00	300,000.00	100.0%	-
22020202	Telephone Charges	50,000.00	185,000.00	185,000.00	100.0%	-
22020203	Internet Access Charges	95,000.00	500,000.00	500,000.00	100.0%	-
22020204	Satellites Broadcasting Access Charges	50,000.00	180,000.00	180,000.00	100.0%	-
22020205	Water rates & Charges	50,000.00	210,000.00	210,000.00	100.0%	-
220203	Materials and Supplies - General	15,300,000.00	17,850,000.00	17,785,000.00	99.6%	65,000.00
22020301	Office Materials and Consumables	4,500,000.00	8,350,000.00	8,350,000.00	100.0%	-
22020302	Books	2,500,000.00	2,200,000.00	2,200,000.00	100.0%	-
22020305	Printing of Non-security Documents	1,300,000.00	1,100,000.00	1,100,000.00	100.0%	-
22020309	Uniforms & Other Clothing	1,500,000.00	1,200,000.00	1,200,000.00	100.0%	-
22020310	Teaching Aids, Laboratory and Instructional Materials	5,500,000.00	5,000,000.00	4,935,000.00	98.7%	65,000.00
220204	Maintenance Services - General	4,550,000.00	7,808,000.00	7,758,000.00	99.4%	50,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,500,000.00	4,200,000.00	4,200,000.00	100.0%	-
22020402	Maintenance of Office Furniture	1,500,000.00	2,560,000.00	2,560,000.00	100.0%	-
22020404	Maintenance of Office / IT Equipment	150,000.00	648,000.00	648,000.00	100.0%	-
22020405	Maintenance of Plants / Generators	300,000.00	300,000.00	300,000.00	100.0%	-
22020406	Other Maintenance Services	100,000.00	100,000.00	50,000.00	50.0%	50,000.00
220205	Training - General	500,000.00	500,000.00	450,000.00	90.0%	50,000.00
22020501	Local Training	500,000.00	500,000.00	450,000.00	90.0%	50,000.00
220206	Other Services - General	1,650,000.00	430,287,000.00	430,170,377.07	100.0%	116,622.93
22020615	Monitoring/Inspection of Public/private Institutions & Other Activities	1,500,000.00	6,243,000.00	6,243,000.00	100.0%	-
22020617	Postage and Courier Payments & Services	150,000.00	50,000.00	50,000.00	100.0%	-
22020618	Religious Services and Other Activities	-	423,994,000.00	423,877,377.07	100.0%	116,622.93

220208	Fuel and Lubricant - General		5,000,000.00		8,820,000.00		8,820,000.00		100.0%		
22020801	Motor Vehicle Fuel Cost		2,500,000.00		6,820,000.00		6,820,000.00		100.0%		-
22020803	Plant / Generator Fuel Cost		2,500,000.00		2,000,000.00		2,000,000.00		100.0%		-
220209	Financial Charges - General		5,000.00		5,000.00		5,000.00		100.0%		
22020901	Bank Charges (Other than Interest)		5,000.00		5,000.00		5,000.00		100.0%		-
220210	Miscellaneous Expenses - General		2,950,000.00		3,775,000.00		3,774,300.00		100.0%		700.00
22021001	Refreshment and Meals		250,000.00		1,275,000.00		1,274,300.00		99.9%		700.00
22021002	Honorarium and Sitting Allowance Payments				1,300,000.00		1,300,000.00		100.0%		-
22021003	Publicity and Advertisements		1,200,000.00		1,200,000.00		1,200,000.00		100.0%		-
22021056	Quranic Recitation and Other Religious Competitions		-		-		-		-		-
23	Capital Expenditure		1,830,000,000.00		2,654,000,000.00		465,347,684.84		17.5%		2,188,652,315.16
2301	FIXED ASSETS PURCHASED		-		432,400,000.00		354,154,391.66		81.9%		78,245,608.34
230101	Purchase of Fixed Assets - General		-		432,400,000.00		354,154,391.66		81.9%		78,245,608.34
23010105	Purchase Of Motor Vehicles		-		141,300,000.00		141,201,000.00		99.9%		99,000.00
23010112	Purchase Of Office Furniture and Fittings		-		240,100,000.00		189,465,095.39		78.9%		50,634,904.61
23010124	Purchase Of Teaching / Learning Aid Equipment		-		40,000,000.00		13,300,000.00		33.3%		26,700,000.00
23010146	Purchase of other ICT equipment		-		11,000,000.00		10,188,296.27		92.6%		811,703.73
2302	CONSTRUCTION / PROVISION		1,135,000,000.00		1,835,000,000.00		40,295,645.95		2.2%		1,794,704,354.05
230201	Construction/Provision of Fixed Assets - General		1,135,000,000.00		1,835,000,000.00		40,295,645.95		2.2%		1,794,704,354.05
23020102	Construction/Provision Of Residential Buildings		105,000,000.00		105,000,000.00		-		0.0%		105,000,000.00
23020103	Construction/Provision Of Electricity / Solar Power		150,000,000.00		150,000,000.00		-		0.0%		150,000,000.00
23020105	Construction/Provision Of Water Facilities		100,000,000.00		112,000,000.00		-		0.0%		112,000,000.00
23020107	Construction/Provision Of Public Schools		645,000,000.00		1,323,000,000.00		40,295,645.95		3.0%		1,282,704,354.05
23020123	Construction Of Traffic /Street Lights		-		81,000,000.00		-		0.0%		81,000,000.00
23020127	Construction Of ICT Infrastructures		-		45,000,000.00		-		0.0%		45,000,000.00
23020131	Construction/Provision Of Religious Structures		135,000,000.00		19,000,000.00		-		0.0%		19,000,000.00
2303	REHABILITATION / REPAIRS		695,000,000.00		378,600,000.00		70,897,647.23		18.7%		307,702,352.77
230301	Rehabilitation/ Repairs of Fixed Assets - General		695,000,000.00		378,600,000.00		70,897,647.23		18.7%		307,702,352.77
23030106	Rehabilitation/Repairs - Public Schools		695,000,000.00		378,600,000.00		70,897,647.23		18.7%		307,702,352.77
2305	OTHER CAPITAL PROJECTS		-		8,000,000.00		-		0.0%		8,000,000.00
230501	Acquisition of Non-Tangible Asset		-		8,000,000.00		-		0.0%		8,000,000.00
23050103	Monitoring And Evaluation		-		8,000,000.00		-		0.0%		8,000,000.00

8/17
23/01/2020

Abdullahi S.G Shehu FCA

Accountant-General, Jigawa State

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