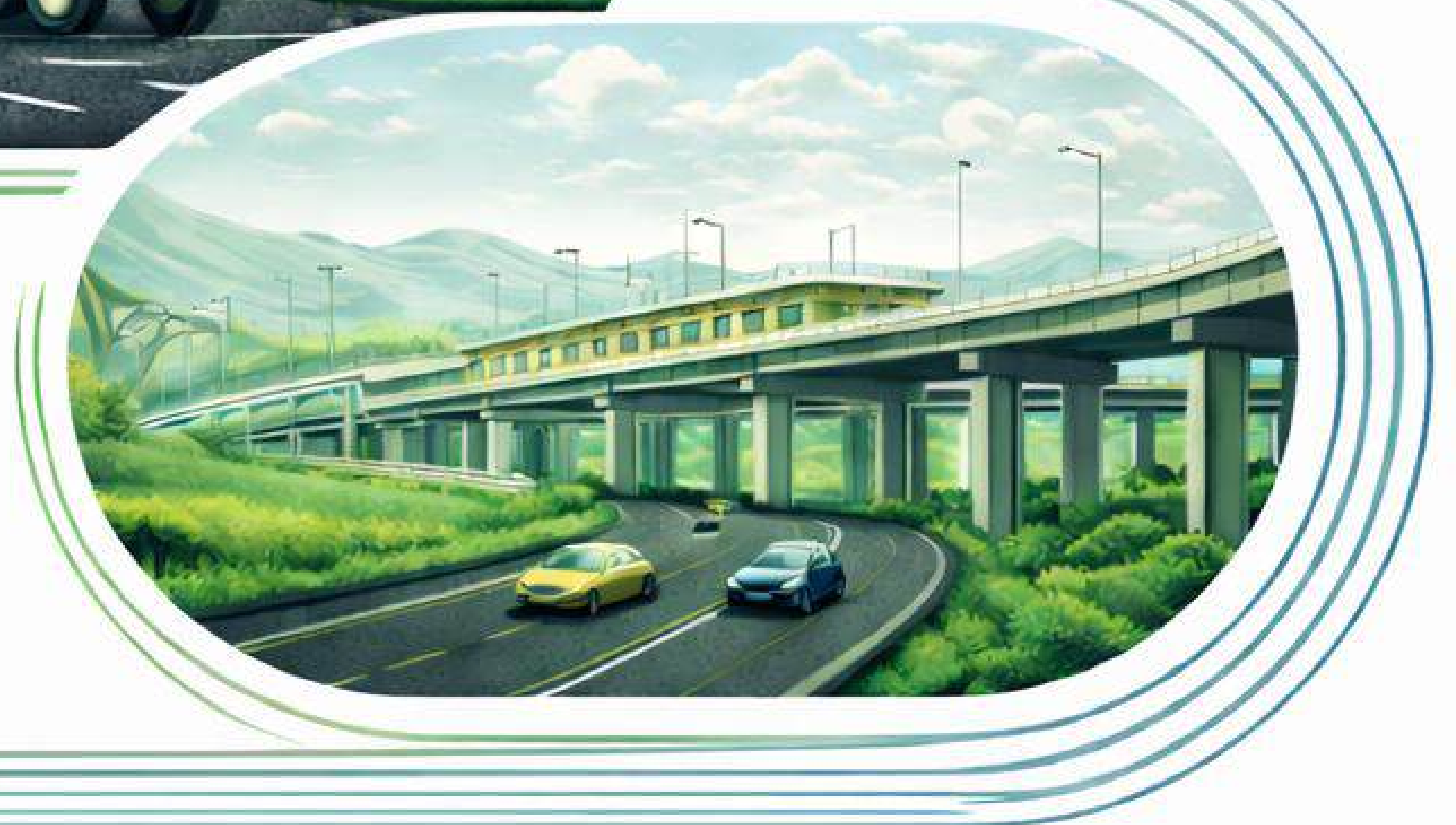




NIGER STATE
PLANNING COMMISSION

CITIZENS' BUDGET



Niger State

Incorporating:
Basic Education Citizens Budget
Primary Healthcare Citizens Budget

2026

Budget of Consolidation







MOHAMMED UMAR BAGO

EXECUTIVE GOVERNOR OF NIGER STATE AND
CHAIRMAN NIGER STATE PLANNING COMMISSION





MUSTAPHA NDAJIWO

COMMISSIONER/DEPUTY CHAIRMAN
NIGER STATE PLANNING COMMISSION



NIGER STATE
PLANNING COMMISSION



HAJIYA AISHATU USMAN

Permanent Secretary
Niger State Planning Commission



The Niger State 2026 Citizens Budget (CB) is an abridged and easy-to-understand version of the approved budget, which presents key information about where the government expects money to come from, as well as what the State Government intends to purchase in undertaking its delivery of public goods and services to the citizens of Niger State in the 2026 Fiscal Year.

To download the detailed budget or the appropriation law, use the links provided below:

- Link to 2026 Appropriation Law: <https://nogp.nigerstate.gov.ng>
- Link to 2026 Detailed Budget Publication: <https://nogp.nigerstate.gov.ng>

This Niger State 2026 Citizens Budget (CB) incorporates, as annexures, specific Citizens Budgets for the Basic Education and Primary Healthcare sectors in line with the requirements of the World Bank Human Capital Opportunities for Prosperity and Equity (HOPE) Governance programme.



The Niger State budget for 2026 has been christened “The Budget of Consolidation” with the Government’s policy focus on the following areas:

- Strengthening internal revenue generation through the implementation of reforms and exploration of untapped resources
 - Completion of ongoing urban and rural renewal projects and others that have attained 70–80% completion for the realization of the New Niger Agenda
 - Investment in agriculture to achieve self-sufficiency in food production and security
 - Strengthening the State security apparatus

In line with these objectives, the Government plans to execute the following key projects:

- Construction of rural roads and markets
- Construction of a Grade “C” abattoir in selected Local Government Areas
- Provision of basic social amenities through Ward Development Projects
- Establishment of fish processing centres
- Completion of the dualization of the Minna–Bida Road
- Completion of the 90km Rofia–Borgu Road construction
- Completion of the 100km Minna Township Road construction
- Purchase of PTZ long-range cameras, fixed wide-angle cameras, and equipment monitoring cameras
- Completion of the remodelling of IBB Specialized Hospital
- Remodelling of selected Primary Healthcare facilities
- Support for non-formal education through the provision of basic facilities
- Extension of pipeline networks to new settlements and rehabilitation of existing networks (SURWASH)

MACROECONOMIC ASSUMPTIONS

The 2026 Budget is anchored on the following macroeconomic projections:

- Inflation Rate: 18.0%
- GDP Growth Rate: 3.20%
- Oil Production Benchmark: 1,600 barrels per day
- Oil Price Benchmark: \$65 per barrel
- Exchange Rate: ₦1,450/\$1

Demographic Projections (2025 Estimate)

- Projected Population: 7,478,417
- Population Growth Rate: 3.41%
- Male Population: 3,790,197
- Female Population: 3,688,220

Budget Framework

SECTION ONE





GENERAL FRAMEWORK

The Niger State Government's approved 2026 budget has a total expenditure outlay of ₦1,073,991,335,895.00 (₦1.074Trn) for Fiscal Year 2026. Of this amount, ₦598,105,123,222 (₦598.11bn) is expected to come from FAAC, Internally Generated Revenue (IGR), as well as Opening Balance (money remaining in the bank after last year's budget expenditure). The budget deficit of ₦374,640,716,211 (₦374.64bn) exists, which is the shortfall of total recurrent revenue plus grants compared to the total budget. The Niger State Government will finance the deficit through ₦150,000,000,000 (₦150.00bn) of domestic borrowing and ₦224,640,716,211 (₦224.64bn) in foreign loans.

For further details on where the money will come from (revenue) as well as where the money will go (expenditure), see Figure 2 on the Budget Overview.

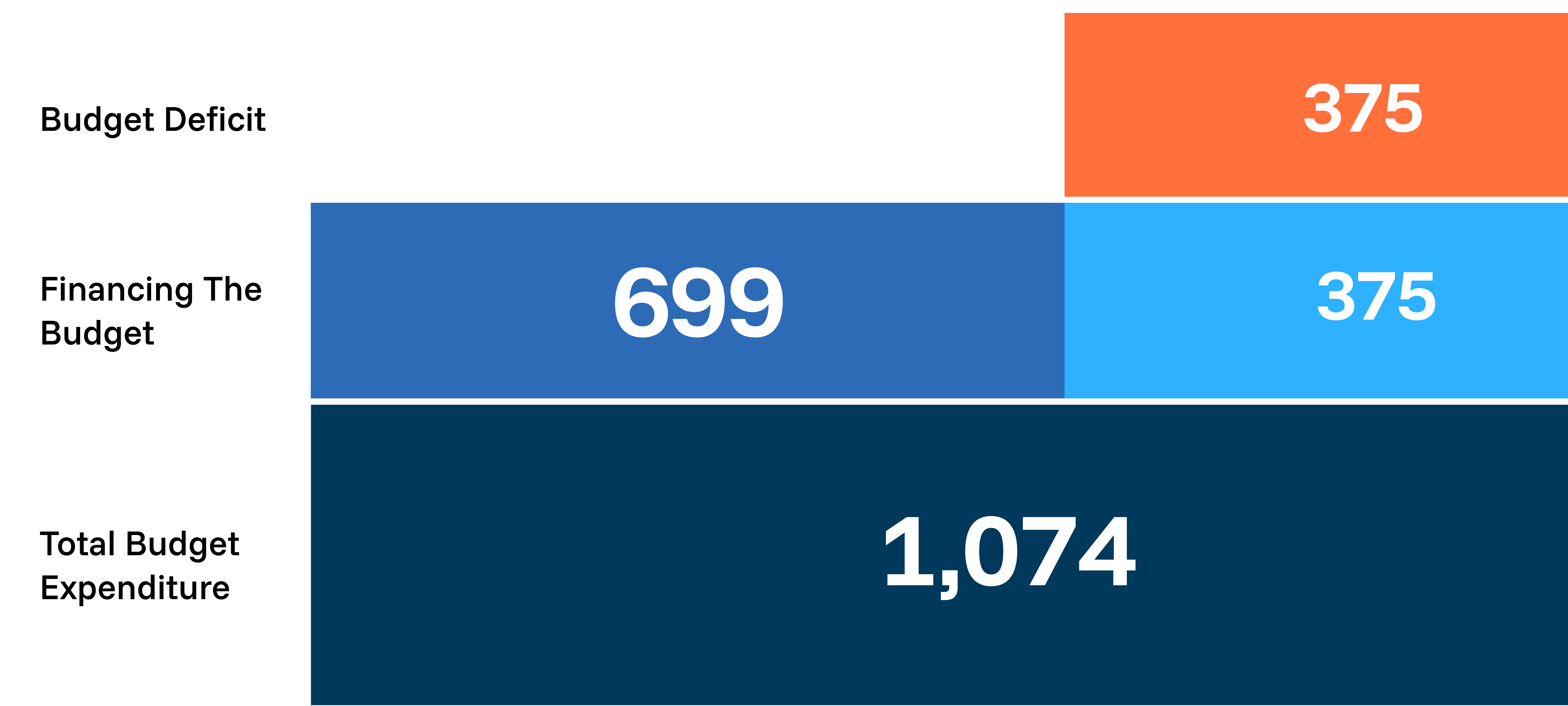
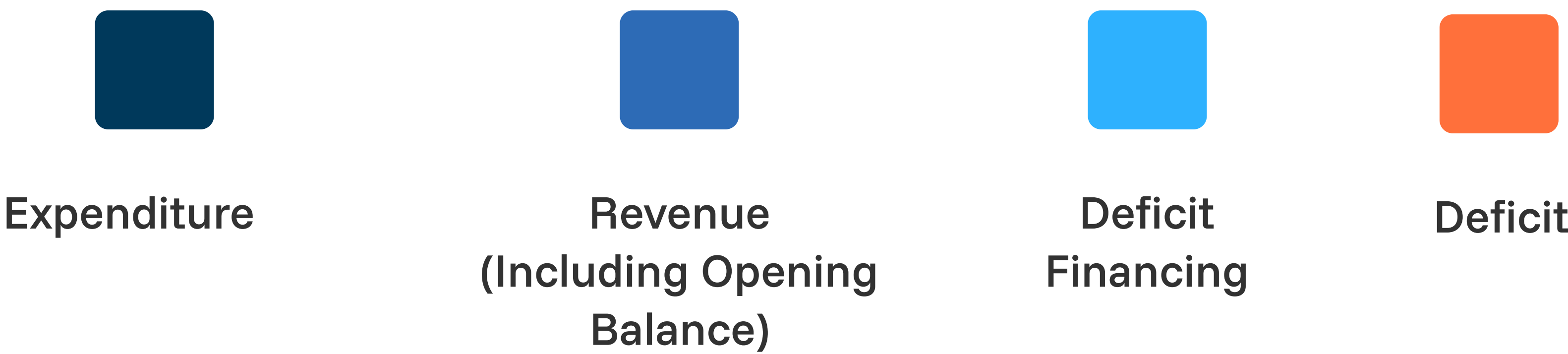


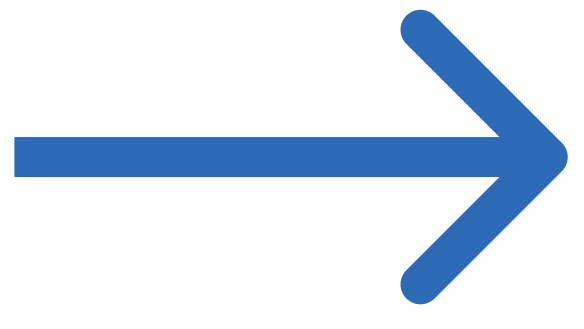
Figure 1: Financing Framework





#1.074 trn

TOTAL BUDGET



#464.84 bn
Federation
Account

#133.27 bn
Internal
Revenue

#101.25 bn
Aids and
Grants

#374.64 bn
Loan

#0
Other
Receipts



#114.38 bn
Personnel

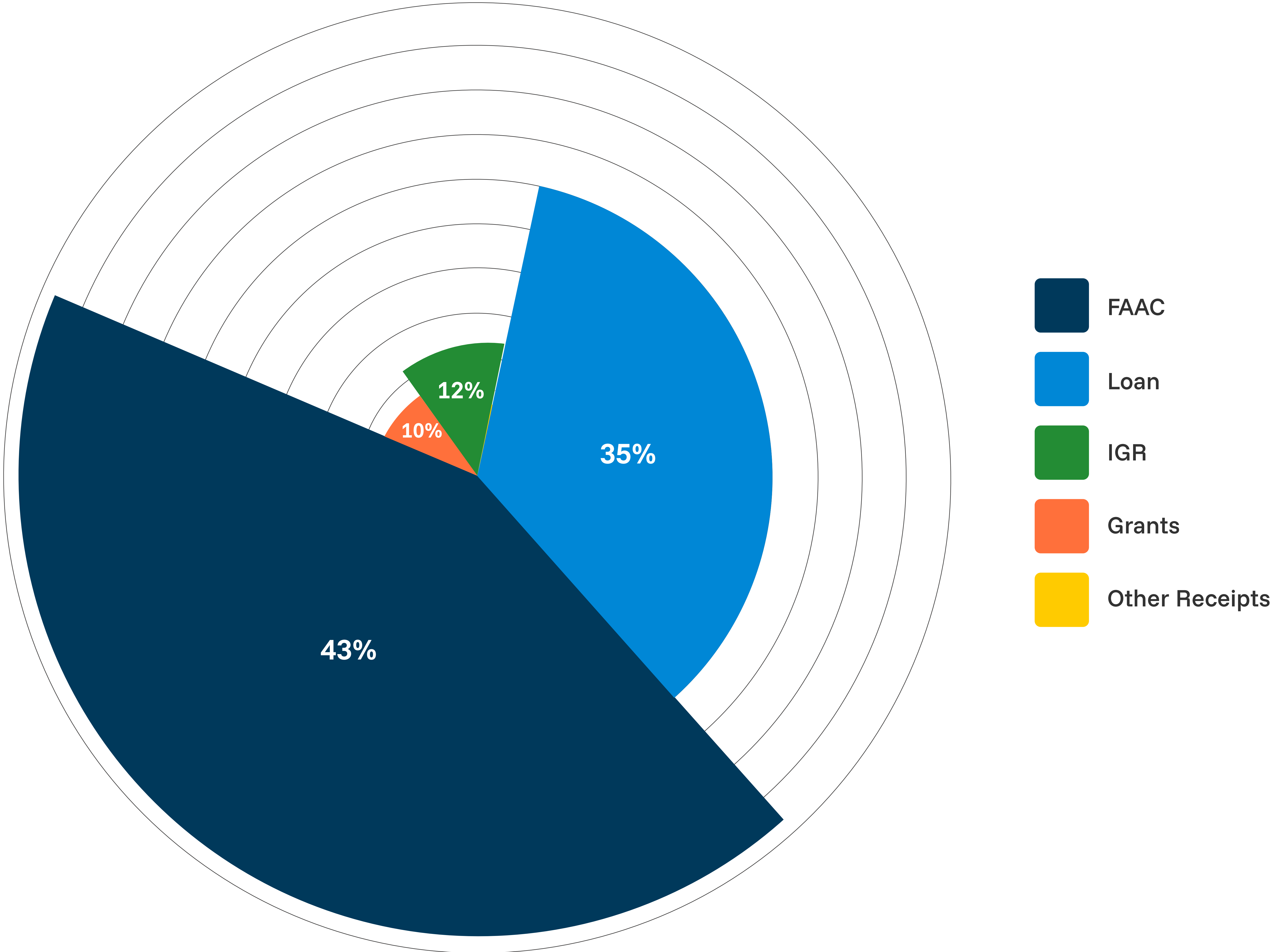
#98.34 bn
Overhead

#69.34 bn
Debt Service

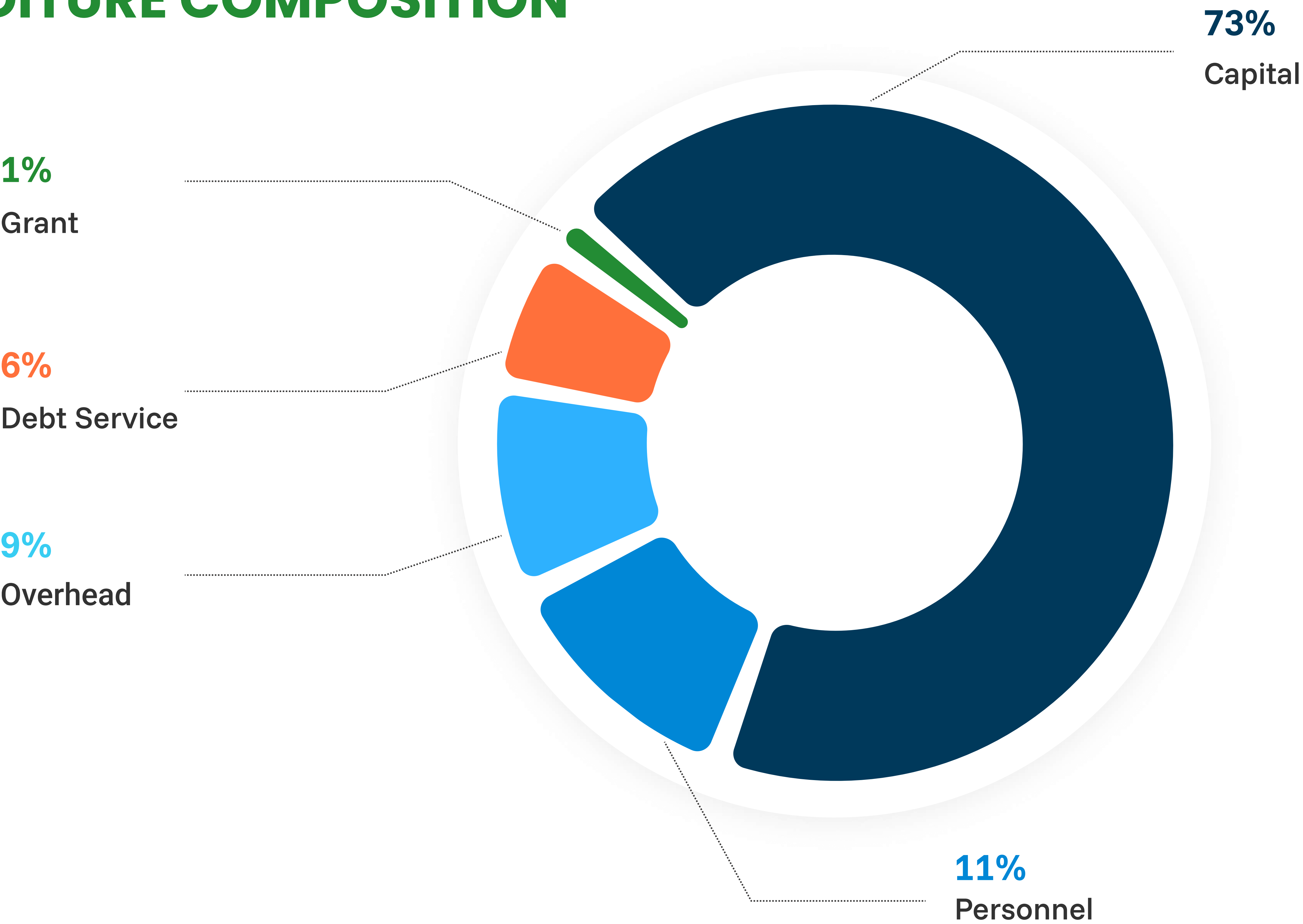
#8.24 bn
Grants,
Contributions,
Subsidies

#783.69 bn
Capital
Expenditure

REVENUE COMPOSITION



EXPENDITURE COMPOSITION



Where Will the Money Come From?

SECTION TWO





The State Government anticipates that a total of ₦464,837,145,147 will come from the Federation Account. The chief sources of Federation Account receipts include ₦163,269,739,135 from statutory allocation and ₦154,787,156,012 from VAT.

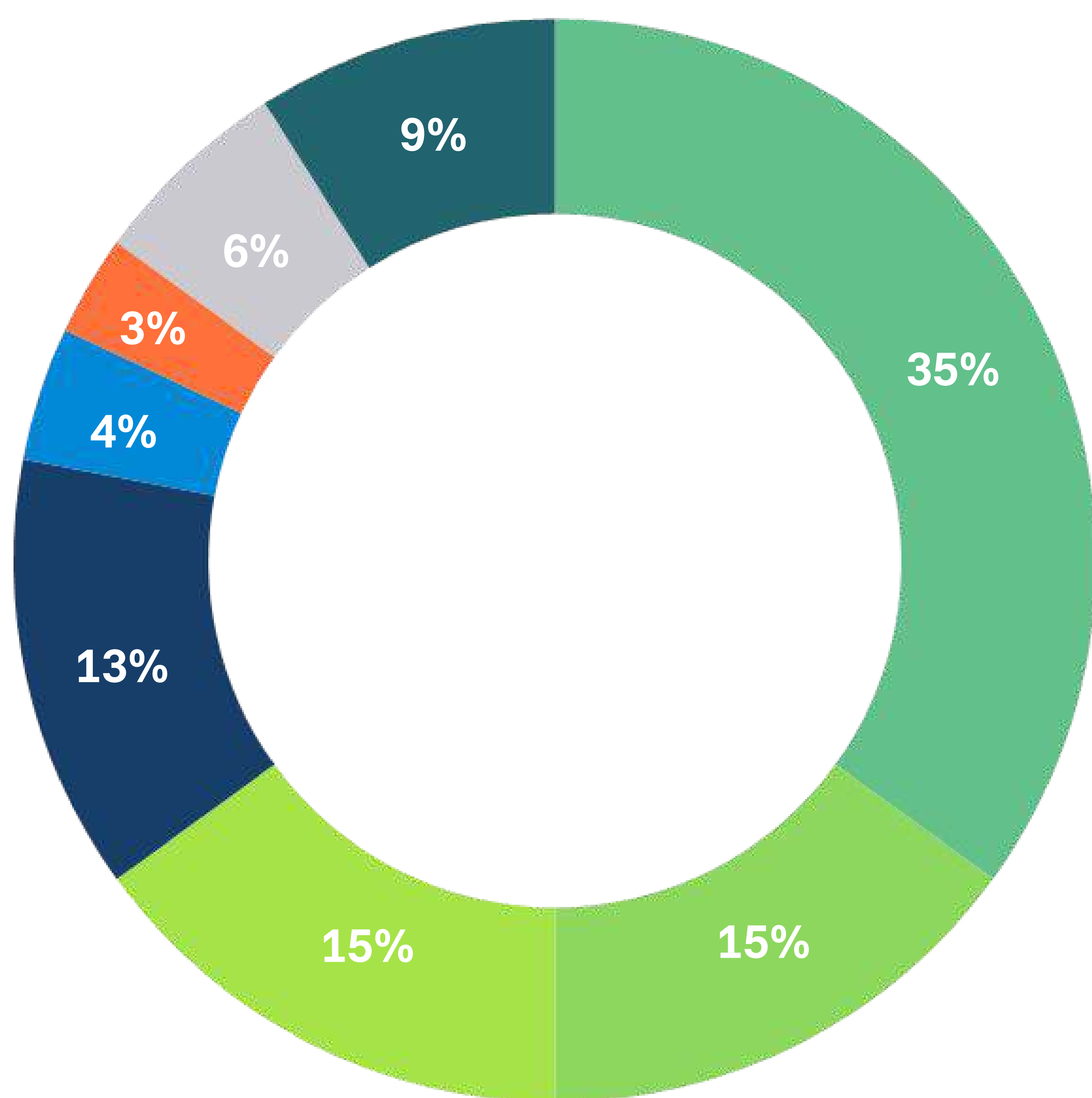
A total sum of ₦133,267,978,075 is projected to be generated internally by the State (IGR), aids and grants of ₦101,245,496,462, and ₦374,640,716,211 from loans, while ₦146,780,250,000.00 (including derivation of ₦7,850,000,000) will come from other receipts (refunds from FGN, etc.).



Unit = Naira

SOURCES OF REVENUES

Revenue	2026 Budget
Opening Balance	-
Federation Account	464,837,145,147
Statutory Allocation	163,269,739,135
VAT	154,787,156,012
Other FAAC Receipts	138,930,250,000
Internally Generated Revenues	133,267,978,075
Tax Revenue	70,411,673,077
Tax Revenues - Personal	40,268,865,305
Tax Revenue - Other	30,142,807,773
Non-Tax Revenue	62,856,304,998
Other Sources	475,886,212,673
Aids and Grants	101,245,496,462
Loans	374,640,716,211
Total Revenue (Including Opening Balance)	1,073,991,335,895



- Loans
- Statutory Allocation
- VAT
- Other FAAC Receipts
- Tax Revenues (Personal)
- Tax Revenues (Others)
- Non Tax Revenue
- Aids and Grants



Unit = Naira

GRANTS RECEIPTS

Domestic Aids and Grants (Top 5)

Source and Purpose	2026 Budget
FGN Grant for Support to State on Infrastructural development	35,000,000,000
Tertiary Education Fund (TETFUND) FGN Grant	14,667,288,076
FGN Grant for State Social Investment projects (SIP)	10,050,000,000
FGN Grant to State for Nigeria Cares Project Community Action for Resilience and Economic Stimulus Programs (NG-CAREs)	9,120,000,000
FGN Grant for completion and reticulation of water project in Zungeru/Wushishi (Zungeru/Wushishi water supply Project)	7,849,580,135
Others	11,217,279,911

Total Domestic Aids and Grants

87,904,148,122

Foreign Aids and Grants (Top 5)

Source and Purpose	2026 Budget
UNICEF Grant for Health Promotion "Routine Immunization Governance"	5,641,096,700
United Nation Development Programme (UNDP) Grant for Supporting Governance and Youth Empowerment Activities	2,255,780,000
World bank current grant on Social Operation (Social Operation Corporation Unit (SOCU)	1,279,035,000
World Bank ANRIN Grant for BPNS training for HCWs on MNDC (SQ-LNS, MNP etc), IMAM + HCWM) in BHCPF implementing facilities	1,090,238,050
UNICEF Grant for Monitoring and evaluation of Agriculture & Nutrition programmes	1,000,000,000
Others	2,075,198,590

Total Foreign Aids and Grants

13,341,348,340



BORROWING (LOANS)

Domestic Loans (Top 3)	
Source and Purpose	2026 Budget
(Urban Renewal Project) Commercial bank loan for Construction of 556km road, Township roads,and Remodelling of IBB Specialist hospital(UBA/Zenith)	150,000,000,000
Others	-
Total Domestic Loans	150,000,000,000

Foreign Aids and Grants (Top 5)	
Source and Purpose	2026 Budget
World Bank Loan for improvement of Basic & secondary education opportunities for the girl child. (AGILE)	50,187,168,768
IDB Loan for the Design and Supervision of Road construction and Civil Works	44,772,045,000
African Development Bank Loan for Special Agro-industrial Processing Zone	42,050,000,000
World Bank loan for water facilities in the State (SURWASH)	30,641,332,000
World Bank loan for Rural Access and Agricultural Marketing Project (RAAMP) in the State	16,843,598,443
Others	40,146,572,000
Total Foreign Loans	224,640,716,211

What Will the Money Be Spent On?

SECTION THREE





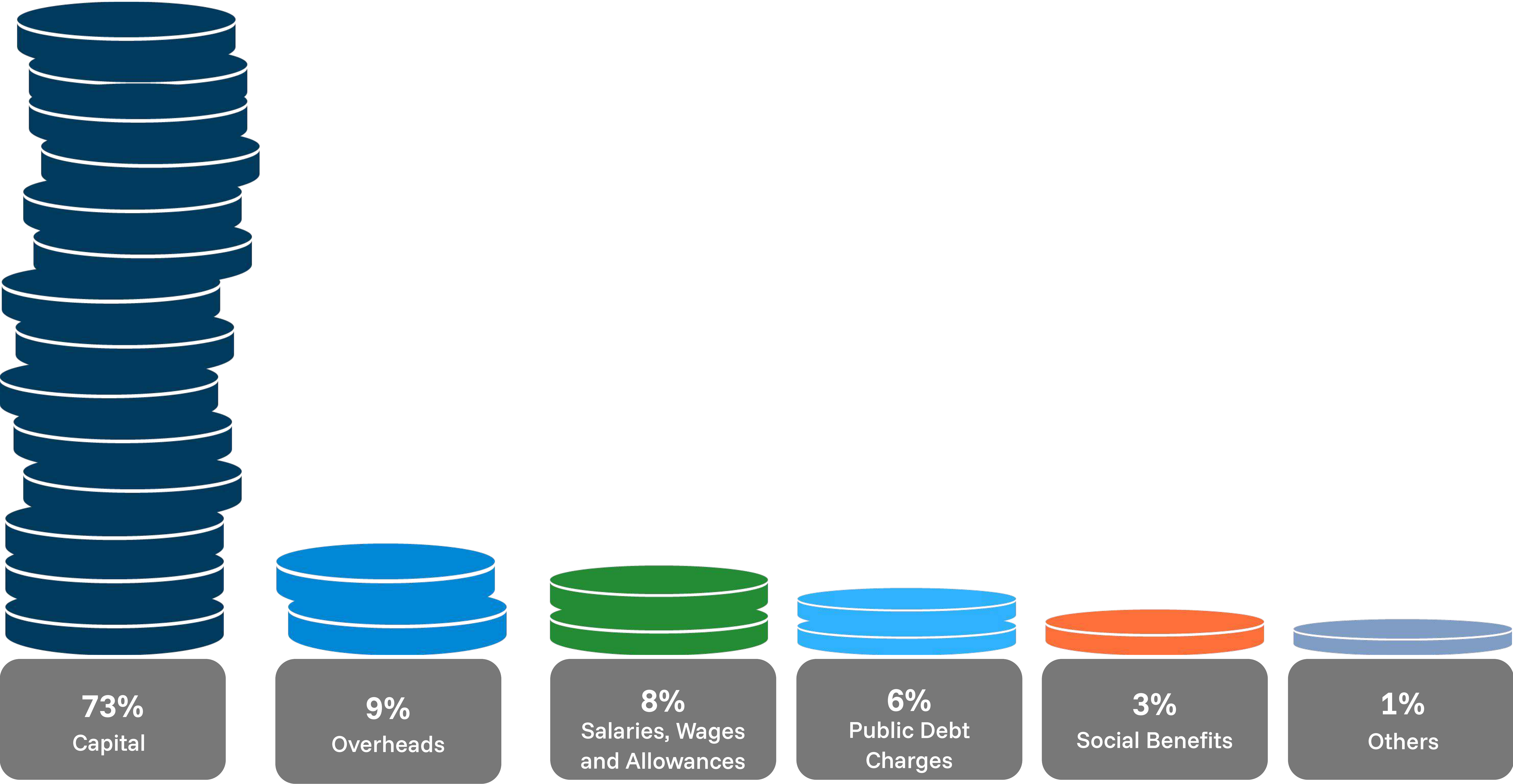
Of the total ₦1,073,991,335,895.00, the State Government intends to spend ₦783,694,704,491.00 (73%) on capital expenditure, while the remaining 27% will be used to fund recurrent expenditure (i.e. payment of salaries, wages, allowances, social contributions, social benefits, public debt charges, and overhead costs for running day-to-day government operations). Meanwhile, ₦0.00 is provided for transfers of State IGR to Local Government Councils.



Unit = Naira

Expenditure	2026 Budget
Personnel	114,379,848,973
Salaries, Wages and Allowances	81,169,819,597
Social Contributions	1,921,231,569
Social Benefits	31,288,797,808
Other Recurrent	175,916,782,431
Overheads	98,338,863,323
Public Debt Charges	69,339,467,542
Others (Grants, Subsidies, Other Transfers)	8,238,451,566
Capital	783,694,704,491

Total Expenditure (Including Contingencies) **1,073,991,335,895**



Who Will Be Spending the Money?

SECTION FOUR





This section examines the key sectors to which funds are allocated and the respective ministries responsible for their expenditure.



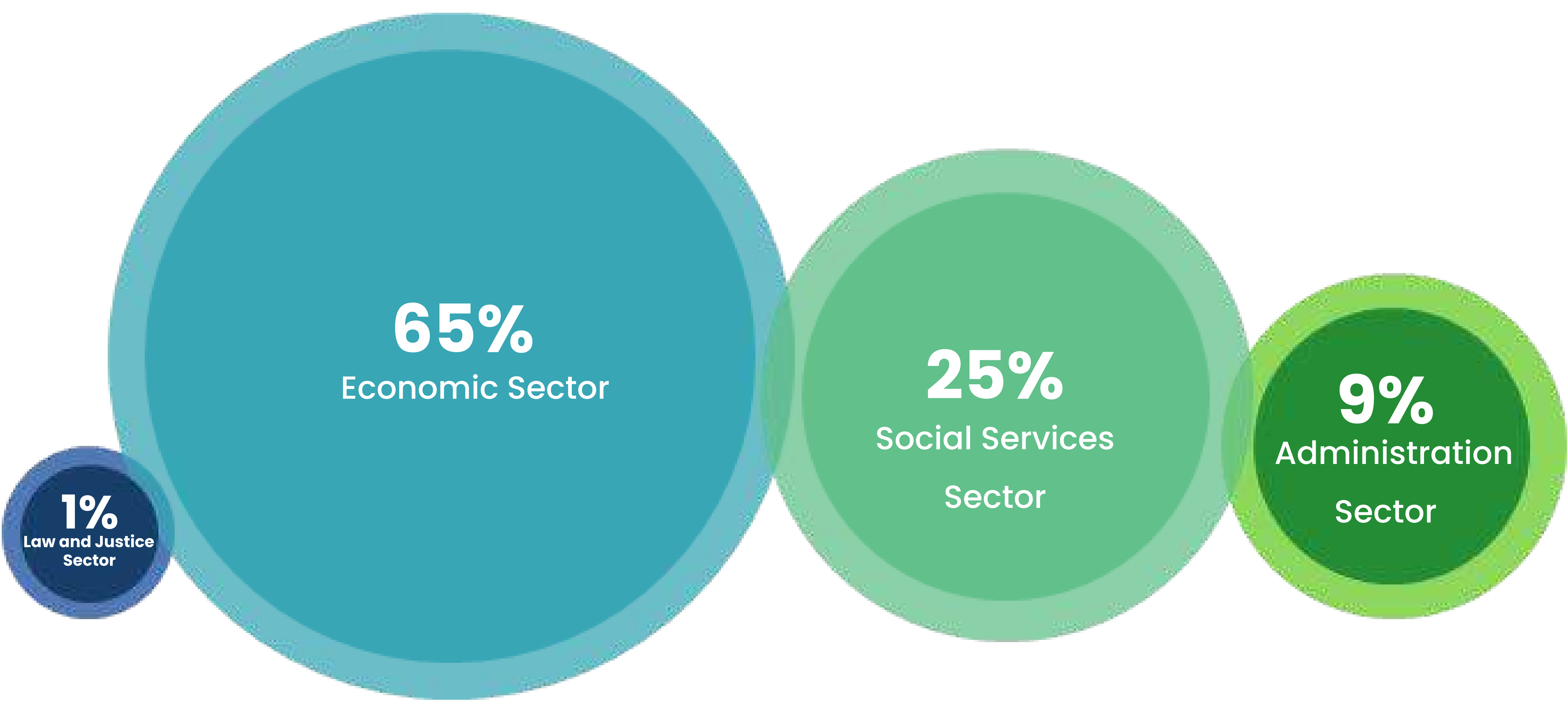
Unit = Naira

Expenditure by Main Sector	2026 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Administration Sector	42,808,767,141	64,484,758,946	8,238,451,566	115,531,977,654	67,018,166,313	182,550,143,966
Economic Sector	10,774,239,511	13,360,104,377	69,339,467,542	93,473,811,429	513,543,877,638	607,017,689,068
Law and Justice Sector	16,614,058,343	2,705,000,000	-	19,319,058,343	7,080,000,000	26,399,058,343
Social Services Sector	44,182,783,978	17,789,000,000	-	61,971,783,978	196,052,660,540	258,024,444,518
Total Expenditure	114,379,848,973	98,338,863,323	77,577,919,108	290,296,631,404	783,694,704,491	1,073,991,335,895

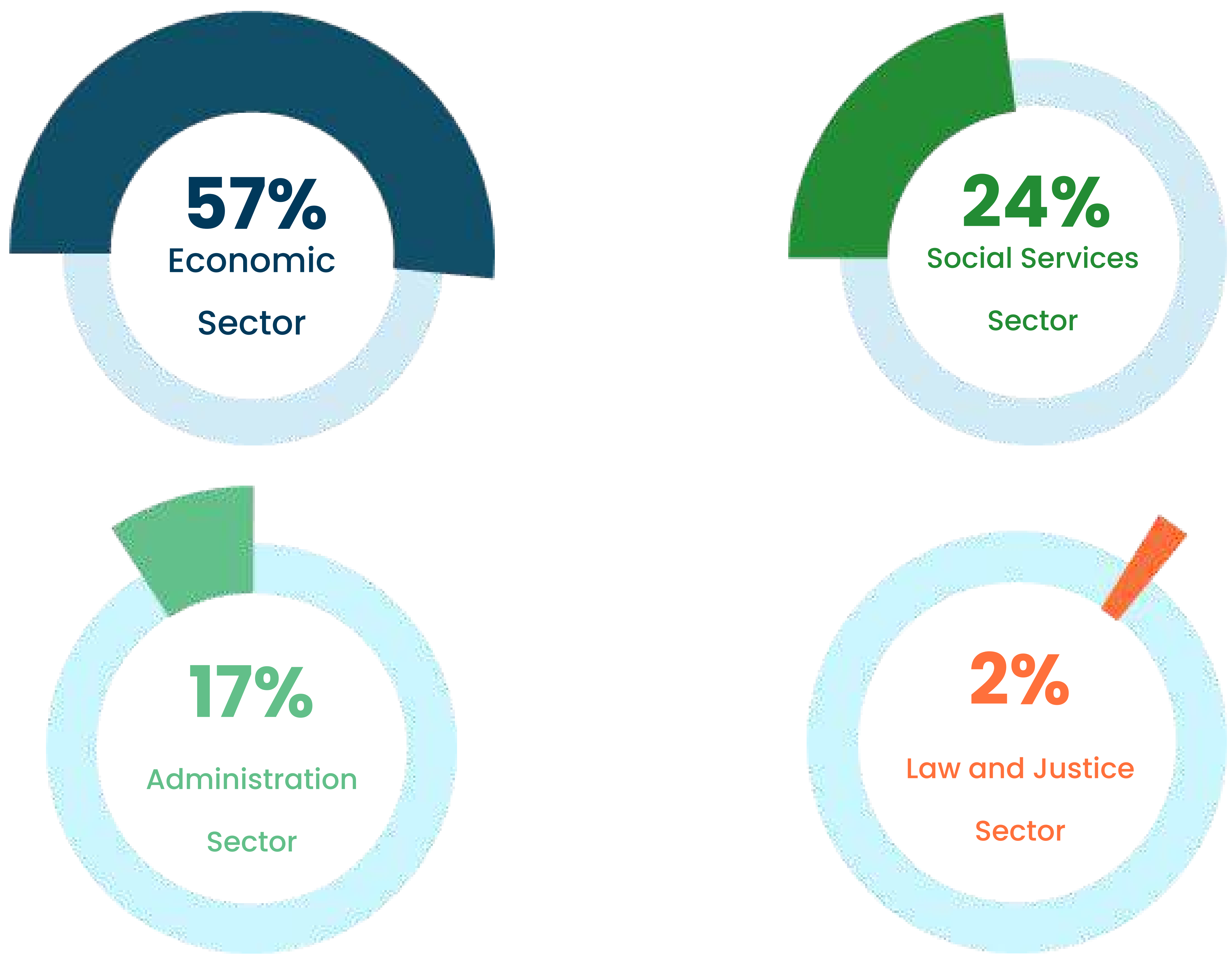
RECURRENT EXPENDITURE BY SECTOR



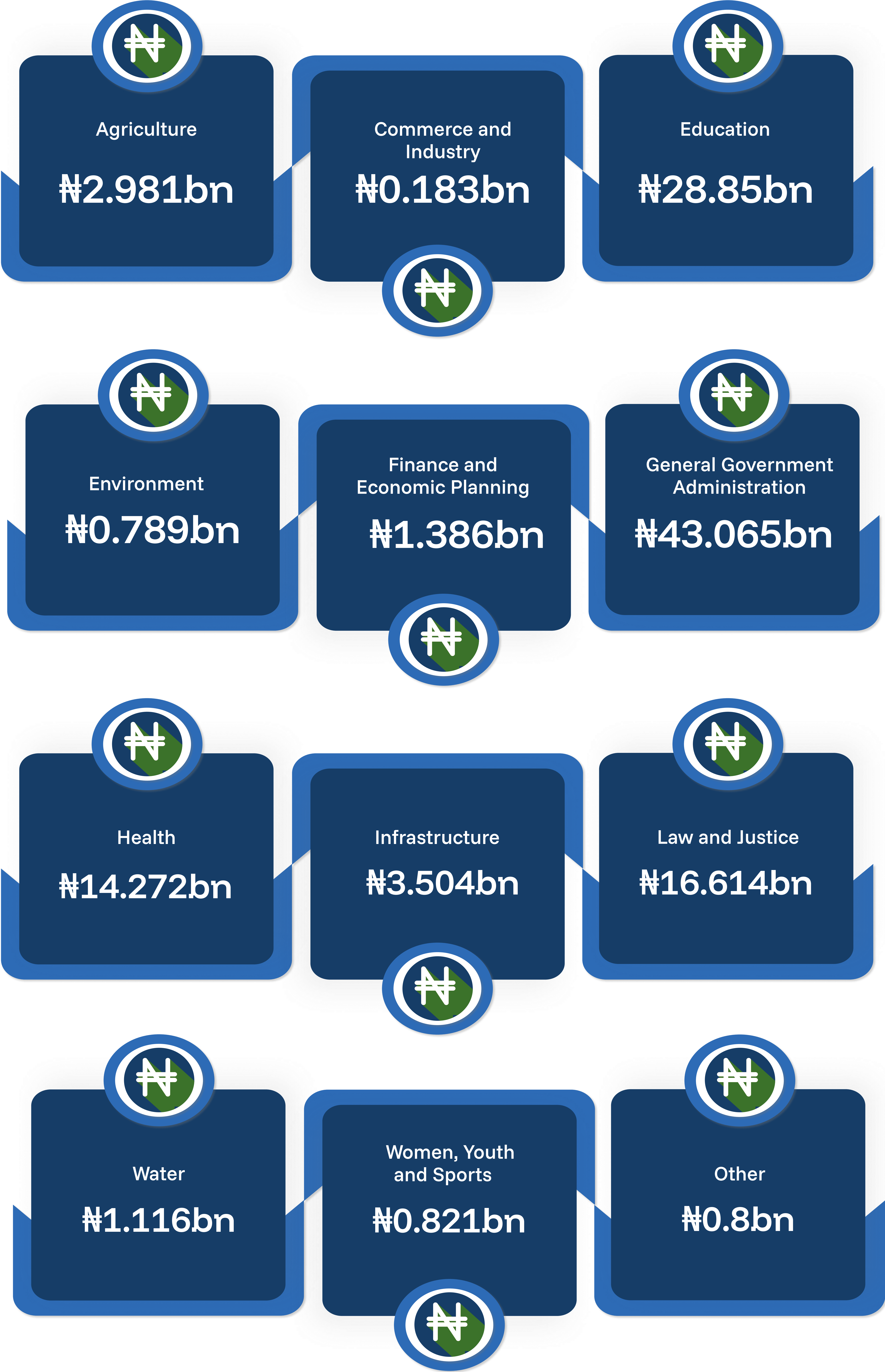
CAPITAL EXPENDITURE BY SECTOR



TOTAL EXPENDITURE BY SECTOR



PERSONNEL EXPENDITURE BY SECTOR



OTHER RECURRENT EXPENDITURE BY SECTOR

₦0.256bn

AGRICULTURE

₦0.183bn

COMMERCE AND
INDUSTRY

₦9.423bn

EDUCATION

₦0.785bn

ENVIRONMENT

₦80.478bn

FINANCE AND
ECONOMIC PLANNING

₦73.221bn

GENERAL GOVERNMENT
ADMINISTRATION

₦5.116bn

HEALTH

₦0.634bn

INFRASTRUCTURE

₦2.705bn

LAW AND JUSTICE

₦0.865bn

WATER

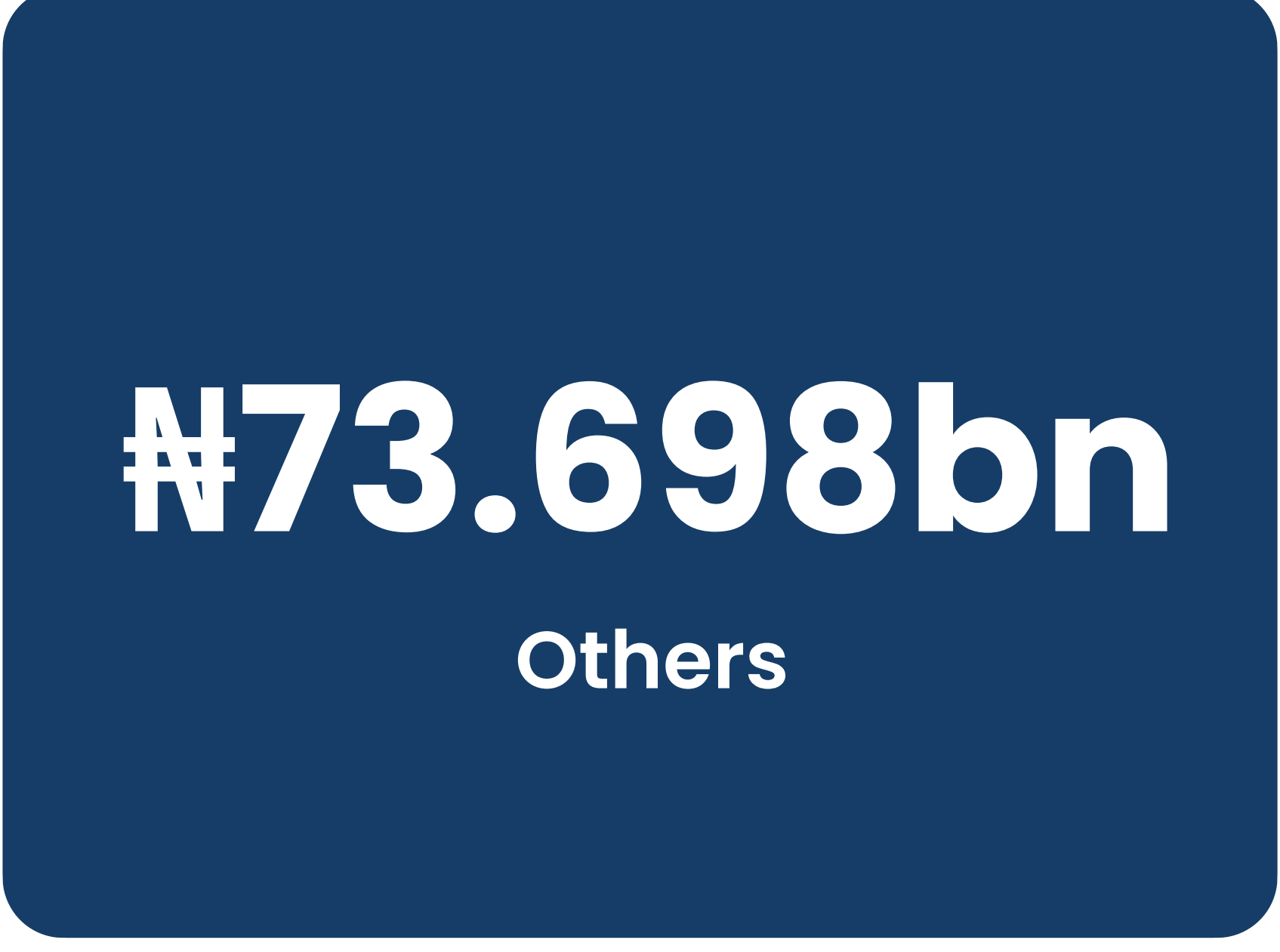
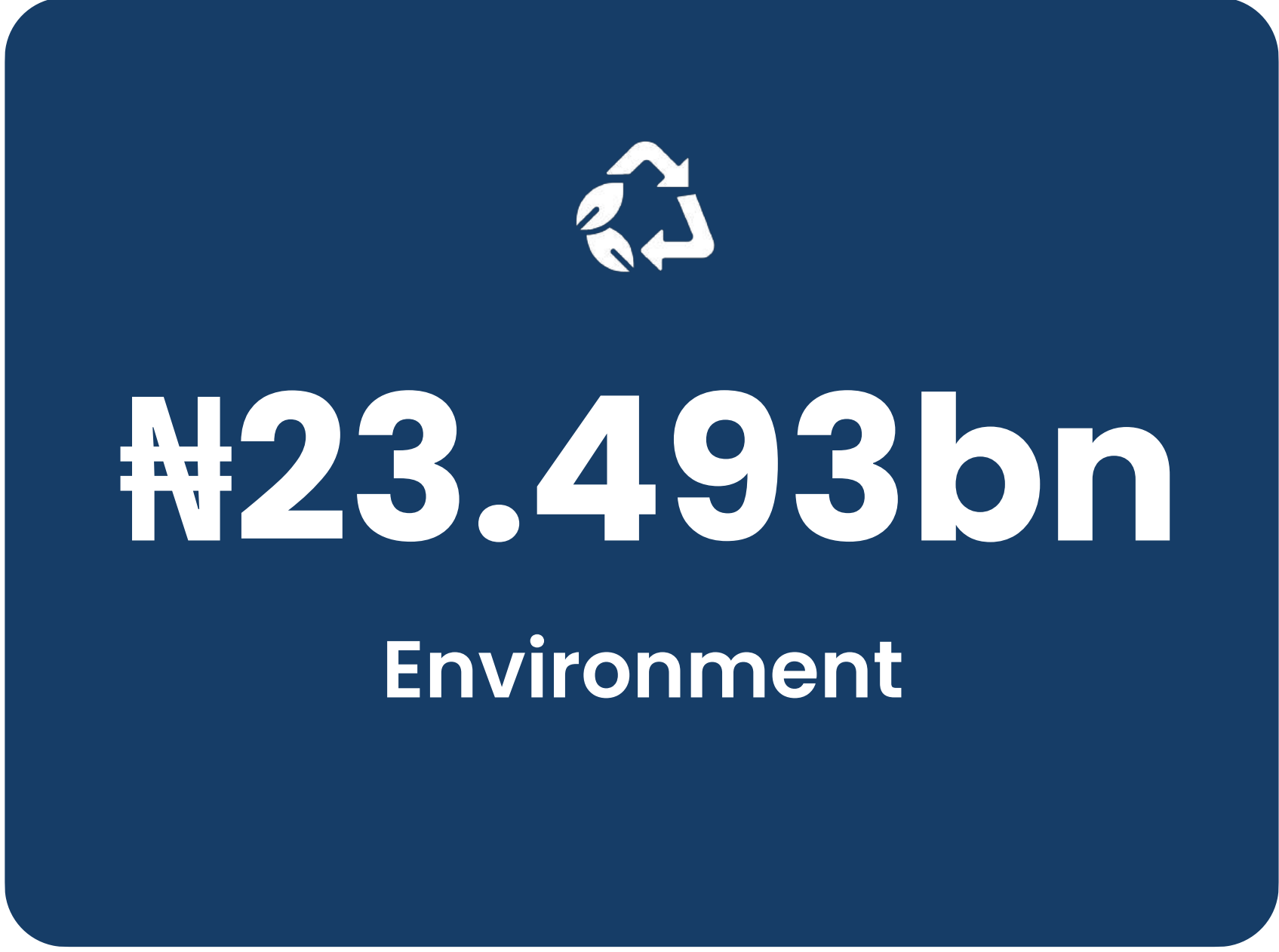
₦2.139bn

WOMEN, YOUTH AND
SPORTS

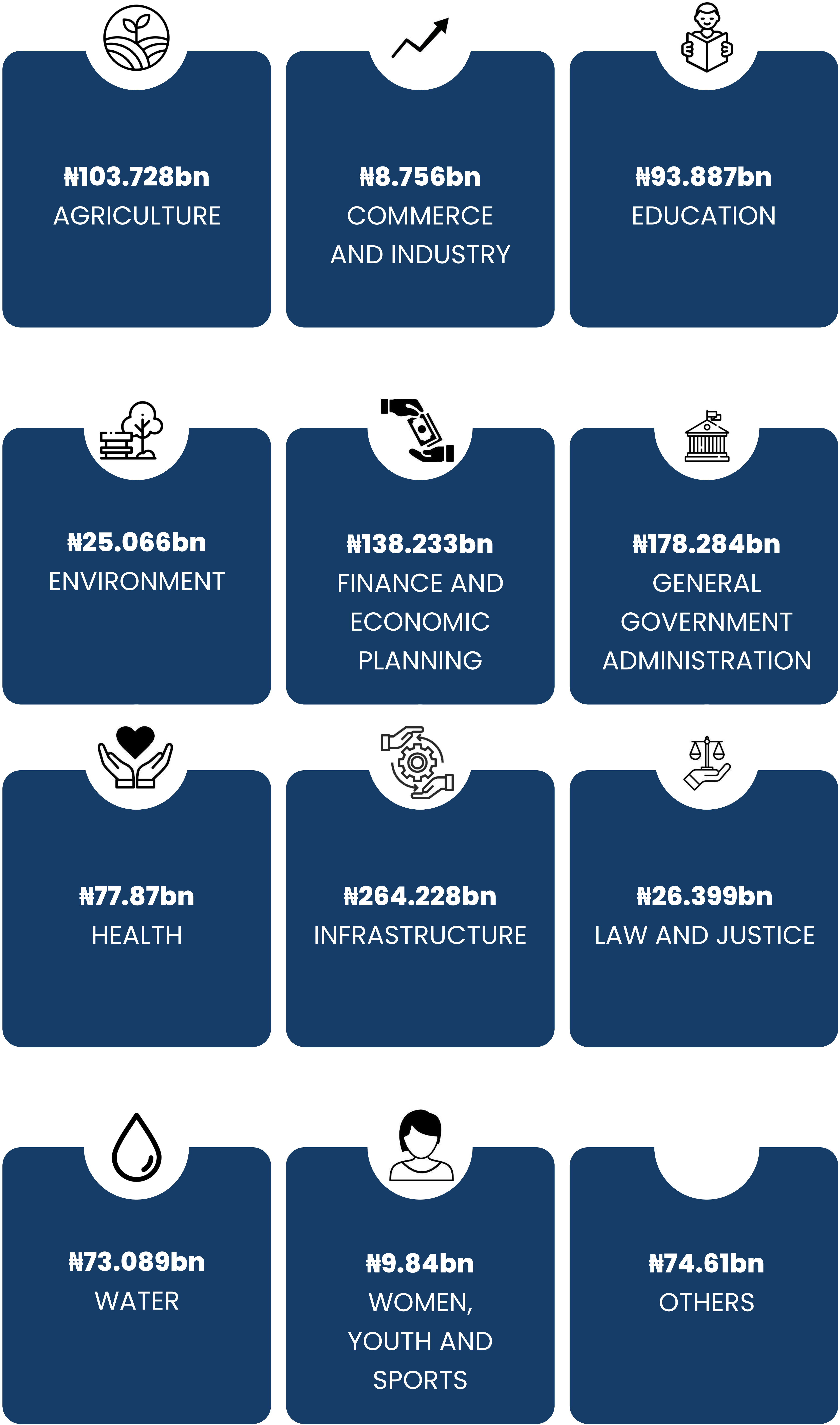
₦0.112bn

OTHERS

CAPITAL EXPENDITURE BY SECTOR



TOTAL EXPENDITURE BY SECTOR





Unit = Naira

Expenditure by Main Sector	2026 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Ministry of Works	707,587,799	15,000,000	-	722,587,799	228,241,198,882	228,963,786,681
Ministry of Finance	415,128,598	4,039,759,562	69,339,467,542	73,794,355,702	9,950,000,000	83,744,355,702
Ministry of Agriculture	387,520,799	120,000,000	-	507,520,799	75,370,611,843	75,878,132,642
Ministry of Basic & Secondary Education	1,593,598,079	3,800,000,000	-	5,393,598,079	67,442,168,768	72,835,766,847
Office of the Secretary to the State Government	6,398,982,079	43,000,000,000	-	49,398,982,079	20,250,000,000	69,648,982,079
Ministry of Water Resources	229,684,799	850,000,000	-	1,079,684,799	50,461,655,542	51,541,340,341
Niger State Planning Commission	366,675,183	660,000,000	-	1,026,675,183	32,412,119,763	33,438,794,947
Ministry of Health	1,001,323,466	700,000,000	-	1,701,323,466	29,749,309,348	31,450,632,815
Ministry of Livestock & Fisheries Development	796,364,931	100,000,000	-	896,364,931	21,955,000,000	22,851,364,931
Office of the Executive Governor	335,489,535	12,000,000,000	-	12,335,489,535	8,500,000,000	20,835,489,535
Ministry of Environment	575,606,345	75,000,000	-	650,606,345	17,892,815,000	18,543,421,345
Ministry of Rural Development	115,969,799	500,000,000	-	615,969,799	9,884,000,000	10,499,969,799
Ministry of Power and Renewable Energy	277,354,799	40,000,000	-	317,354,799	8,846,451,645	9,163,806,444
Ministry of Homeland Security	9,764,574	6,500,000,000	-	6,509,764,574	1,500,000,000	8,009,764,574
State House of Assembly	386,740,073	2,500,000,000	-	2,886,740,073	4,200,000,000	7,086,740,073
Ministry for Transport	122,428,799	35,000,000	-	157,428,799	6,045,000,000	6,202,428,799
Head of Civil Service	255,075,688	117,000,000	-	372,075,688	5,400,000,000	5,772,075,688
Ministry of Housing and Urban Renewal	185,389,799	10,000,000	-	195,389,799	5,500,000,000	5,695,389,799
Ministry of Primary Health Care	794,805,461	3,500,000,000	-	4,294,805,461	-	4,294,805,461





Unit = Naira

Ministry of Lands and Survey	225,973,799	25,000,000	-	250,973,799	3,745,000,000	3,995,973,799
Other Main Orgs	99,198,384,569	19,752,103,761	8,238,451,566	127,188,939,896	176,349,373,700	303,538,313,596

Total Expenditure	114,379,848,973	98,338,863,323	77,577,919,108	290,296,631,404	783,694,704,491	1,073,991,335,895
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Ministry of Works

Ministry of Finance

Ministry of Agriculture

Ministry of Basic & Secondary Education

Office of the Secretary to the State Government

Ministry of Water Resources

Niger State Planning Commission

Ministry of Health

Ministry of Livestock & Fisheries Development

Office of the Executive Governor

Ministry of Environment

Head of Civil Service

Ministry of Rural Development

Ministry of Power and Renewable Energy

Ministry of Homeland Security

State House of Assembly

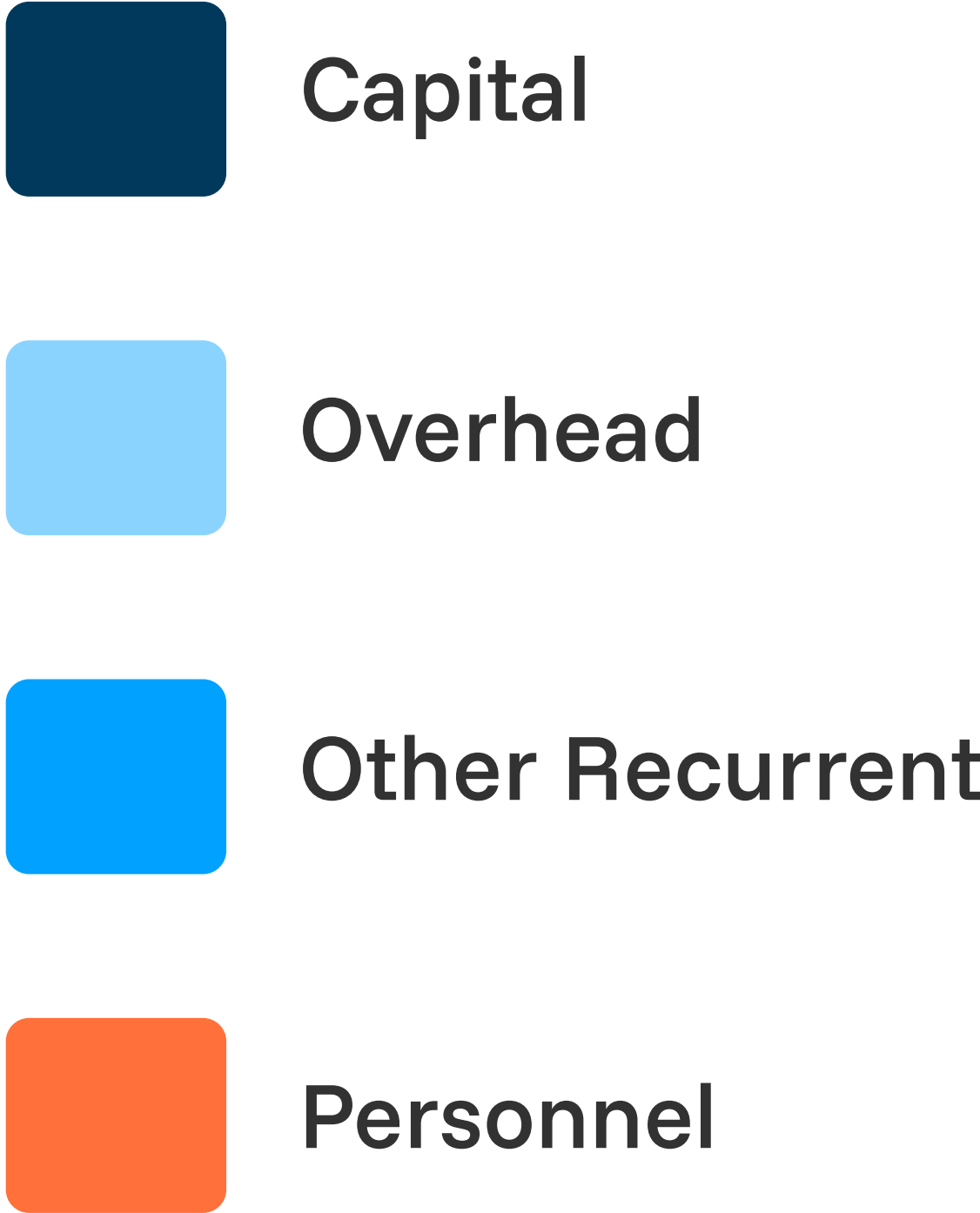
Ministry for Transport

Ministry of Housing and Urban Renewal

Ministry of Primary Health Care

Ministry of Lands and Survey

Other Main Organizations



What Are the Major Investments Being Made by the State?

SECTION FIVE





- Establishment of a Special Agro-Processing Zone (SAPZ)
 - Procurement of power tillers, multi-purpose threshers, manual planters, and mini weeders to improve agricultural productivity
 - Ward Development Projects: Provision of boreholes, electrification, rural roads, and other infrastructure
 - Construction of 556 km of roads across the State
 - Support to SMEs through the NCARES Programme
 - Enhancement of beef production and cattle and sheep ranching under the L-PRESS Programme
 - Expansion of indoor hatchery and feed mill facilities
 - Implementation of the Value Chain Development Programme (VCDP) – Rice and Cassava
 - Procurement and distribution of inorganic fertiliser for the 2026 farming season
 - Construction of Grade ‘C’ abattoirs in selected LGAs
 - Exploration of mineral resources
 - Installation of integrated solar streetlights along major streets across the State
 - Extension of electricity to towns and villages across the three senatorial zones
 - Procurement of 1,000 tricycles and establishment of battery-swapping stations
 - Implementation of the Social Investment Programme (N-POWER)
 - Completion of the redevelopment of the Three Arms Zone, Phase I
 - Extension of the water distribution pipeline network across major cities
 - Extension of pipelines to new settlements and rehabilitation of existing networks (SURWASH)
 - Construction of a dam for urban water supply
 - Provision of basic infrastructure through the AGILE Programme
 - Development of tertiary institutions
 - Upgrading of Primary Health Care facilities
 - Erosion control and agro-climatic resilience activities under the ACRReSAL Programme
 - Establishment of Green Industrial Parks



Unit = Naira

Project Description	2026 Budget	Location
Support improvement to Basic & secondary education opportunities for the girl child. (AGILE) (World Bank Loan)	50,337,168,768	STATEWIDE
Reconstruction of Minna - Bida Road(IsDB/ADFD)	44,900,000,000	CHANCHAGA
Establishment of Special Agro-Processing Zone (AFDB)	42,050,000,000	STATEWIDE
Extension of pipeline to new settlements and rehabilitation of existing ones within chanchaga (SURWASH)	36,282,664,000	CHANCHAGA
Reconstruction/Expansion of Township Roads in Minna Phase I & II	30,158,801,190	CHANCHAGA
Construction of Roads in 17 LGAs: Agaie, Edati, Gbako, Gurara, Katcha, Lapai, Lavun, Magama, Mariga, Mashegu, Mokwa, Munya, Paikoro, Rafi, Rijau, Shiroro and Tafa, Borgu bond project	28,500,000,000	STATEWIDE
Construction of Bida Ring Road (41km)	20,000,000,000	BIDA
Construction of modern skill acquisition centre to Support SMEs Affected by COVID-19 Pandemic (NCARES)	18,620,000,000	CHANCHAGA
Construction of Kontagora to Rijau Road (90km)	16,000,000,000	RIJAU
Construction of Rofia to Borgu Road (90km)	16,000,000,000	BORGU
Construction of Roads in Minna Township (100km)	12,841,198,810	CHANCHAGA
Construction of Roads in Suleja Township (50km)	12,000,000,000	SULEJA
Social Investment Programme (N-POWER)	10,263,165,089	CHANCHAGA
Ward development project: boreholes, electrifications and rural roads across the State	9,864,000,000	STATEWIDE
Completion and reticulation of water project in Zungeru/ Wushishi(FGN)	9,486,176,689	WUSHISHI
Provision of 2nos Lecture theatre rooms in the school premises, (TETFUND Grant)	9,221,550,206	STATEWIDE
Construction of Bida Township Road (50km)	9,000,000,000	BIDA
Construction of Roads in Kontagora Township (50km)	8,000,000,000	KONTAGORA
Dualization of Minna to Jazu (41km)- CDF	7,500,000,000	CHANCHAGA
Construction of 10km Rural Roads and Markets) World Bank) Agwara	7,343,598,443	AGWARA
Other Projects	385,326,381,296	

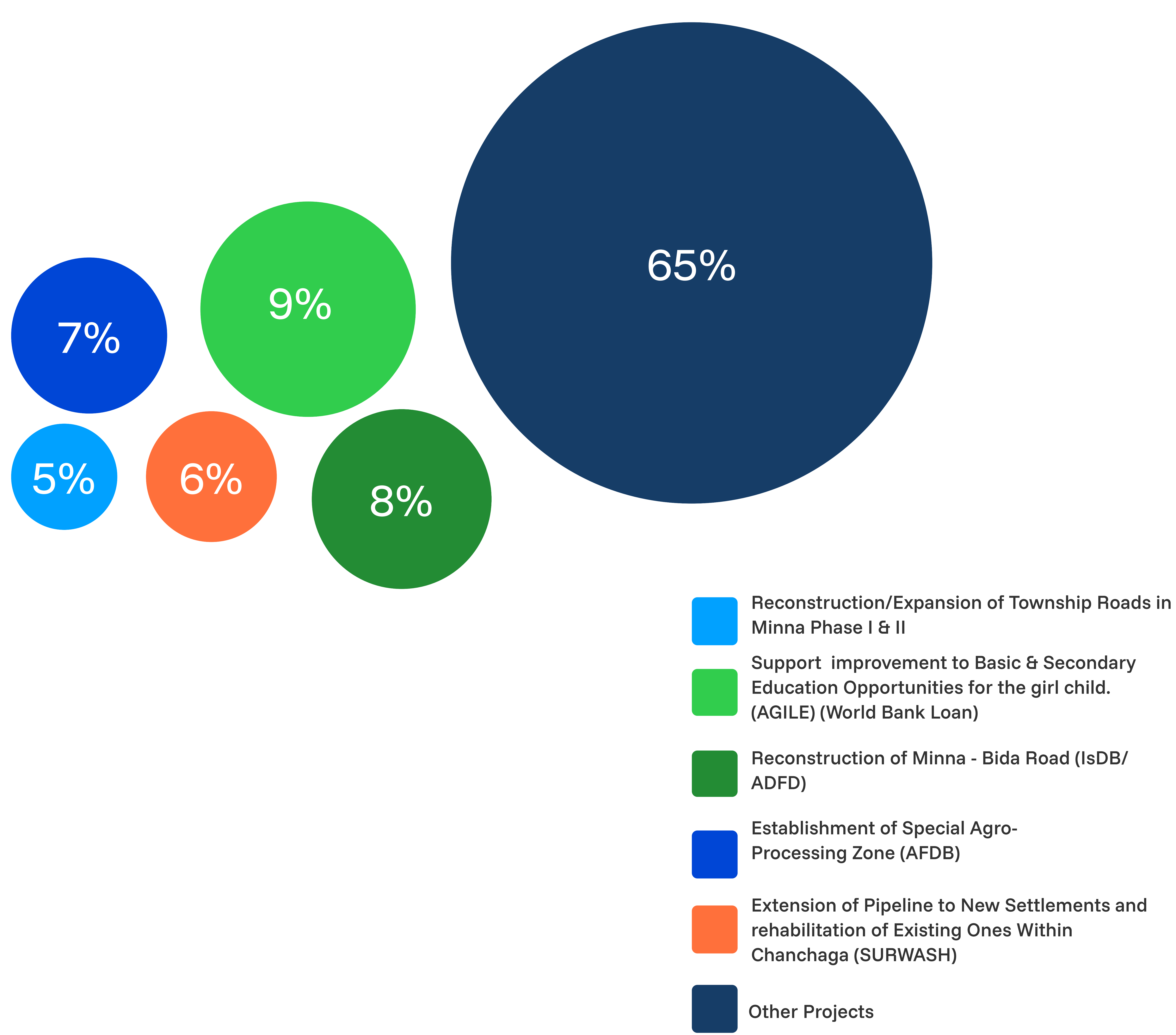
**Total Capital
Expenditure**

783,694,704,491



**NIGER STATE
PLANNING COMMISSION**

TOP PROJECTS



Which Citizens Nominated Projects Have Been Included In the Budget?

SECTION SIX





The Niger State Government has institutionalised citizen engagement in its planning and budget preparation processes. Recognising that the Medium-Term Expenditure Framework (MTEF) serves as the foundation for the annual budget, stakeholders including the State House of Assembly, implementing Ministries, Departments and Agencies (MDAs), Civil Society Organisations (CSOs), Community-Based Organisations (CBOs), Faith-Based Organisations (FBOs), student unions, members of academia, and other interest groups are invited to deliberate on the revenue and expenditure framework of the MTEF. This process provides stakeholders with equal opportunity to contribute to the formulation of the State's fiscal framework.

As part of citizen engagement in budget preparation, the Niger State Planning Commission (NSPC), in collaboration with the Ministry for Local Government and Chieftaincy Affairs, issues communications to Local Government Councils (LGCs) to facilitate ward-level stakeholder engagements across all LGAs. This is followed by zonal town hall meetings held across the three senatorial zones, involving both State and non-state actors. During these engagements, inputs generated at the ward level, along with citizens' demands and development priorities, are consolidated to inform the preparation of the annual budget.

In addition, stakeholder representatives participate in budget bilateral discussions with implementing MDAs across all sectors to ensure inclusivity and transparency in resource allocation.

Below are five key citizen-nominated projects:

- Extension of 33kV lines to selected communities in the State
- Construction of access roads and markets to support farmers and businesswomen
- Provision of modern farming tools and agricultural inputs to farmers
- Rehabilitation of selected health facilities across the three senatorial zones
- Construction and renovation of selected secondary schools across the State



Unit = Naira

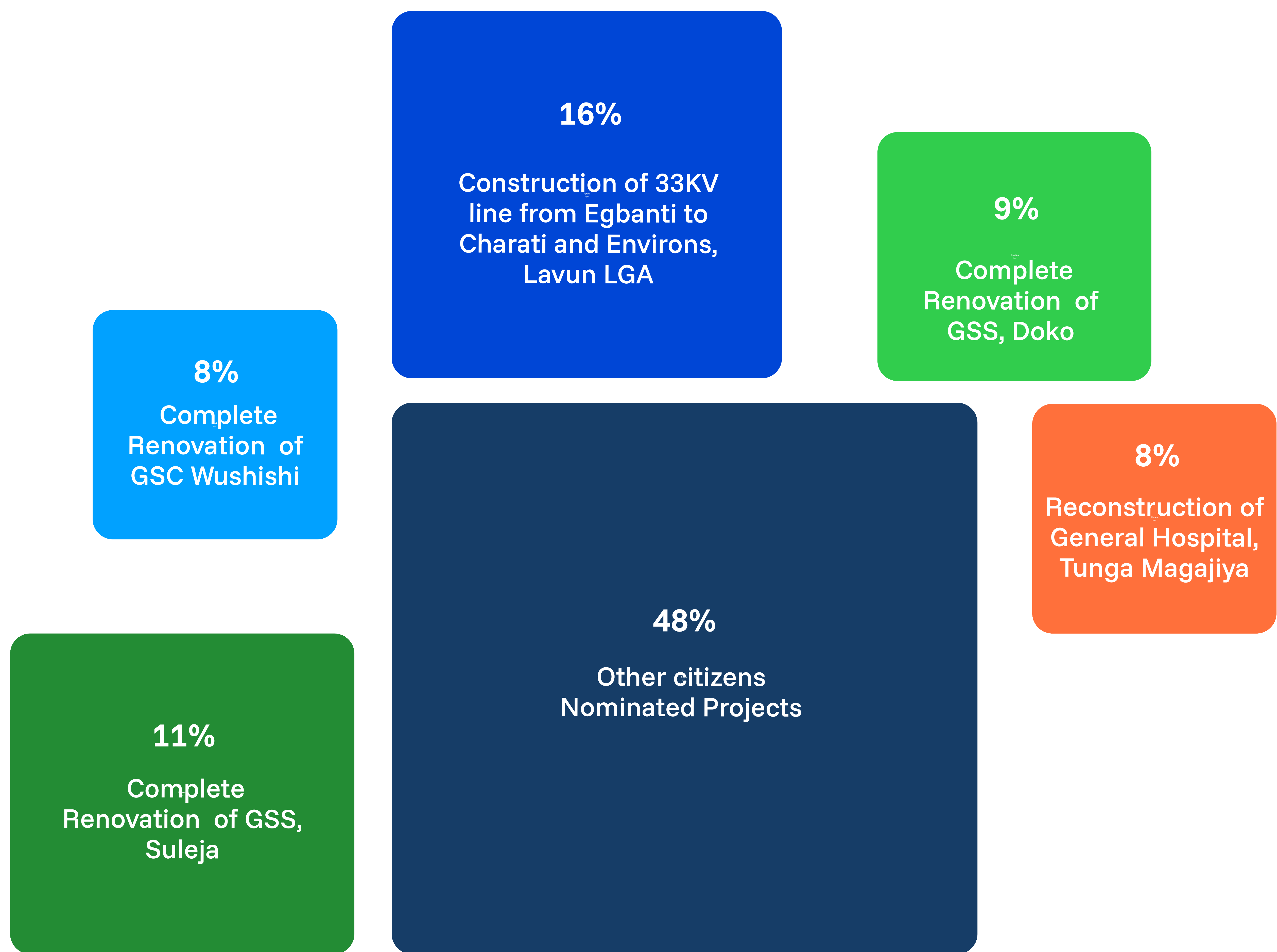
Project Description	2026 Budget	Location
Construction of 33KV line from Egbanti to Charati and Environs, Lavun LGA	1,000,000,000	LAVUN
Complete Renovation of GSS, Suleja	689,778,965	SULEJA
Complete Renovation of GSS, Doko	550,000,000	LAVUN
Reconstruction of General Hospital, Tunga Magajiya	550,000,000	RIJAU
Complete Renovation of GSC Wushishi	491,580,011	WUSHISHI
Complete Renovation of GSS, Ibbi	485,229,109	MASHEGU
Purchase 500 Units of Rice Threshing Machine, 3000no. Seed Planters, 8HP Power Tiller and 1000 Units of Beans grading and Sorting Machines.	480,000,000	STATEWIDE
Rehabilitation of Mana Water Works in Bida	400,870,474	BIDA
Electrification of Bangi to Kotonkoro, Mariga LGA	400,000,000	MARIGA
Construction of 33kv Line From Kontagora to Ibeto Community, Magama LG	375,000,000	KONTAGORA
Complete Renovation of GDSS, Eyagi-Bida	356,414,223	BIDA
Electrification of Bangi Shadadi, Mariga LGA	350,000,000	MARIGA
Electrification of Zungeru to Tungan Almu, Wushishi LGA	300,000,000	WUSHISHI
Construction of 33kv Line (ITC/TDN) to Dassun, Jipan, Gbatamangi, Sabafu, Danko,Jima and Environs	250,000,000	LAVUN
Upgrading of Enagi primary Health care to rural hospital	250,000,000	EDATI
Training of 180no Youth on Tailoring, Vulcanizing, Sewing, baking. Knitting and Barbing saloon in 3 Senatorial Zones	225,000,000	STATEWIDE
Rehabilitation of 200no Handpumps boreholes in 25 LGAs	215,000,000	STATEWIDE
Electrification of Amude to Patishin Village in Katcha LGA	212,000,000	KATCHA
Electrification of Tsaduko Village, Gbako LGA	211,000,000	GBAKO
Electrification of Kochikota to Ndakotsulla Communities	207,538,280	GBAKO
Others Citizens Nominated Projects	2,922,498,848	

Total Value of Citizens Nominated Projects

10,871,909,910



TOP CITIZENS NOMINATED PROJECTS



How Is the State Responding to the Gender, Equity, And Social Inclusion Needs of Its Citizens?

SECTION SEVEN





Gender, Equity and Social Inclusion (GESI) remain key priorities of the Niger State Government. This commitment is reflected in various social protection and social security interventions, including the Social Investment Programme (SIP), the At-Risk Children Programme (ARC-P), and cash transfers to poor and vulnerable households, among others.

In addition, special consideration is accorded to GESI-focused implementing entities in terms of resource allocation and fund releases. These MDAs include the Ministries of Women Affairs, Humanitarian Affairs and Disaster Management, Youth and Social Development, Technical and Vocational Education, among others. A total sum of ₦33.61 billion has been earmarked for GESI-related activities in the approved 2026 Budget.

Below are some of the key GESI projects:

- Cash transfers to poor and vulnerable households
- Social Investment Programme (SIP)
- Procurement and distribution of assorted grains and household utensils
- Upgrading of Vocational Training Centres
- Construction of a 25,000-seat capacity stadium



Unit = Naira

Project Description	2026 Budget	Implementing MDA
Transfer to Poor and Vulnerable Households; Food Security and Support to SMEs Affected by COVID-19 Pandemic (NCARES)	18,620,000,000	Niger State Planning Commission
Social Investment Programme	10,263,165,089	Social Investment Programme (SIP)
Construction of 25,000 Seats Capacity Stadium at Rafin Yashi, Maikunkele Minna	2,500,000,000	Niger State Sport Commission

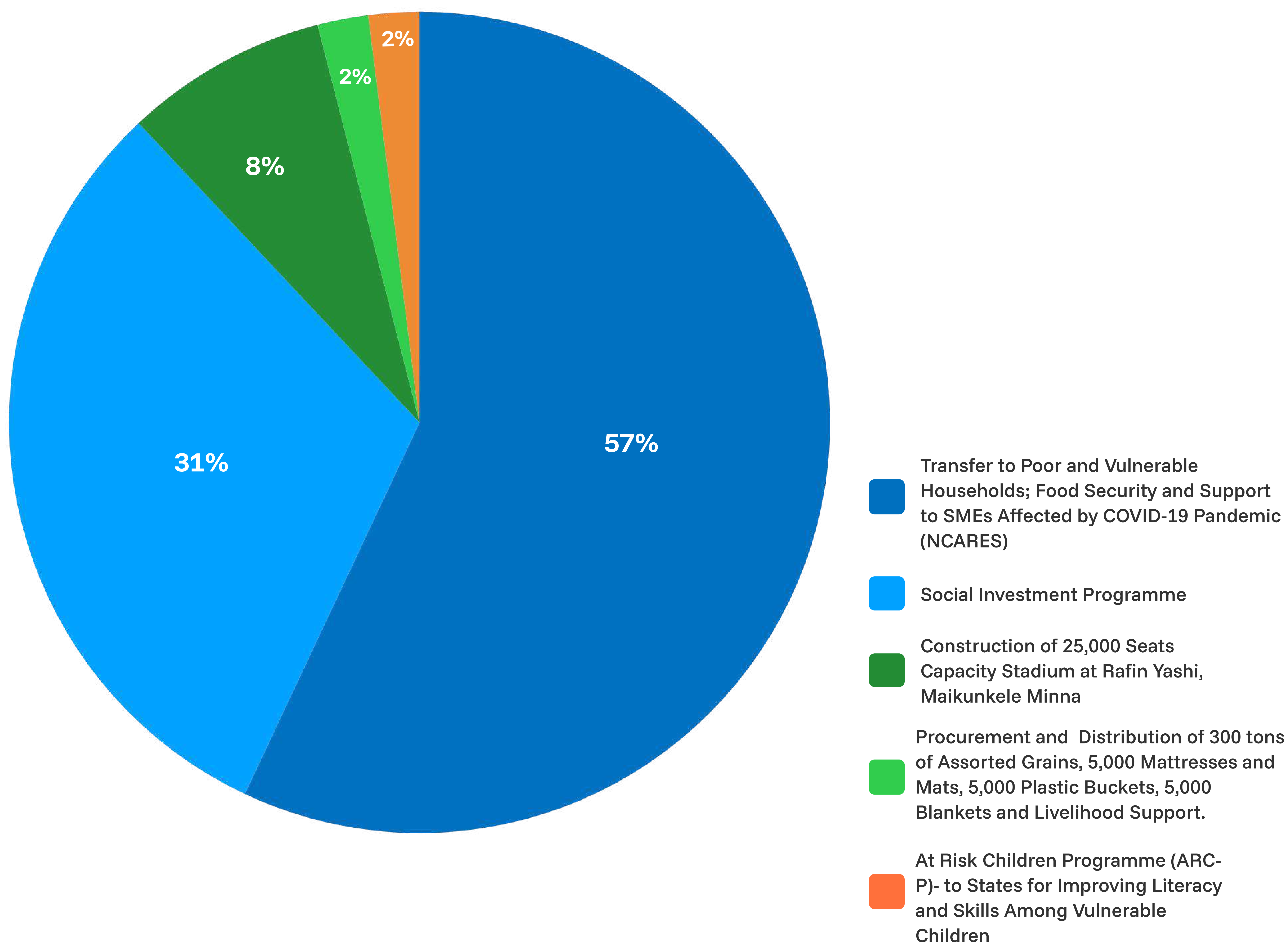


Unit = Naira

Procurement and Distribution of 300 tons of Assorted Grains, 5,000 Mattresses and Mats, 5,000 Plastic Buckets, 5,000 Blankets and Livelihood Support.	750,000,000	Niger State Emergency Management Agency(NSEMA)
At Risk Children Programme (ARC-P)- to States for Improving Literacy and Skills Among Vulnerable Children	509,400,000	Niger State Planning Commission
Construction of Parameter Fence and Renovation of Existing Hostel at Blind Center, Bida	320,000,000	Ministry of Humanitarian Affairs & Disaster Management
Repairs and Renovation of Hostels, Toilet, Kitchen and Store at mentally retarded Home, Bida	265,000,000	Ministry of Humanitarian Affairs & Disaster Management
Construction of Skill Acquisition Center at Lapai	250,000,000	Ministry of Youth Development
Construction of Skill Acquisition Center at New-Bussa	250,000,000	Ministry of Youth Development
Construction of Women Development Center, Gurara	250,000,000	Ministry of Youth Development
Purchase 500units Sewing Machine for Human empowerment	241,500,000	Ministry of Humanitarian Affairs & Disaster Management
Construction of Permanent Remand Home, Kontagora (Phase 1)	200,000,000	Ministry of Gender Affairs
Training of 1000 youths on software engineering, web design, online blogging and virtual assistance	200,000,000	Ministry of Youth Development
Upgrading of Vocational Training Centres in Suleja	90,000,000	State Agency for Mass Education
Purchase of 200no. Industrial sewing machine for Women and Youth in Tailoring	80,000,000	Small Medium Enterprise and Micro Finance Agency
Upgrading of Vocational Training Centres in Bida	60,000,000	State Agency for Mass Education
Others GESI Projects	1,344,000,000	

Total Value of GESI Responsive Projects

33,608,065,089



How Does The Current Year's Budget Compared To Last Year's Budget And Out-Turn?

SECTION EIGHT





Tables 8 and 9 present the breakdown of revenue and expenditure composition, with comparisons to the previous year’s approved budget and performance outturn.

Tables 10, 11, and 12 present the budgeted recurrent, capital, and total expenditures for the top 20 ministries, compared with the previous year’s approved budget figures and budget outturn.



Unit = Naira

Comparison of Revenue Estimates with Prior Year

Revenue	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/ Decrease in 2026 Budget	Provision	% Increase/ Decrease in 2026 Budget	Amount	% Increase/ Decrease in 2026 Budget
Opening Balance	-	-	-	-	-	-	-
Federation Account	464,837,145,147	397,350,910,704	17.0%	397,350,910,704	17.0%	288,141,123,506	61.3%
Statutory Allocation	163,269,739,135	48,000,000,000	240.1%	48,000,000,000	240.1%	91,866,890,833	77.7%
Derivation	7,850,000,000	78,000,000,000	-89.9%	78,000,000,000	-89.9%	110,320,437	7015.6%
VAT	154,787,156,012	85,300,555,454	81.5%	85,300,555,454	81.5%	92,917,444,389	66.6%
Other FAAC Receipts	138,930,250,000	186,050,355,250	-25.3%	186,050,355,250	-25.3%	103,246,467,846	34.6%
Internally Generated Revenues	133,267,978,075	221,728,241,948	-39.9%	221,728,241,948	-39.9%	66,371,354,138	100.8%
Tax Revenue	70,411,673,077	38,844,463,369	81.3%	38,844,463,369	81.3%	43,431,064,901	62.1%
Tax Revenues - Personal	40,268,865,305	22,571,617,894	78.4%	22,571,617,894	78.4%	25,905,242,263	55.4%
Tax Revenue - Other	30,142,807,773	16,272,845,475	85.2%	16,272,845,475	85.2%	17,525,822,638	72.0%
Non-Tax Revenue	62,856,304,998	182,883,778,579	-65.6%	182,883,778,579	-65.6%	22,940,289,237	174.0%
Other Sources	475,886,212,673	939,808,412,705	-49.4%	472,142,143,098	0.8%	132,692,526,624	258.6%
Aids and Grants	101,245,496,462	440,085,043,797	-77.0%	118,680,108,850	-14.7%	36,904,914,937	174.3%

Loans	374,640,716,211	499,723,368,908	-25.0%	353,462,034,248	6.0%	95,787,611,687	291.1%
Other Receipts	-	-	-	-	-	-	-

Total Revenue (including Opening Balance)	1,073,991,335,895	1,558,887,565,358	-31.1%	1,091,221,295,751	-1.6%	487,205,004,267	120.4%
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Comparison of Expenditure Estimates with Prior Year

Expenditure	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/ Decrease in 2026 Budget	Provision	% Increase/ Decrease in 2026 Budget	Amount	% Increase/ Decrease in 2026 Budget
Personnel	114,379,848,973	104,301,616,470	9.7%	97,444,086,011	17.4%	78,247,598,121	46.2%
Salaries, Wages and Allowances	81,169,819,597	73,090,163,258	11.1%	73,242,710,869	10.8%	66,559,584,544	22.0%
Social Contributions	1,921,231,569	3,613,822,918	-46.8%	3,124,991,038	-38.5%	1,062,917,210	80.8%
Social Benefits	31,288,797,808	27,597,630,294	13.4%	21,076,384,104	48.5%	10,625,096,367	194.5%
Other Recurrent	175,916,782,431	95,350,754,974	84.5%	102,208,285,432	72.1%	85,135,655,315	106.6%
Overheads	98,338,863,323	46,179,662,568	112.9%	53,902,393,025	82.4%	31,860,168,833	208.7%
Public Debt Charges	69,339,467,542	41,889,069,817	65.5%	43,889,069,817	58.0%	48,825,691,273	42.0%
Transfers of State IGR to LGCs	-	6,300,000,000	-100.0%	3,300,000,000	-100.0%	3,300,000,000	-100.0%
Others (Grants, Subsidies, Other Transfers)	8,238,451,566	982,022,589	738.9%	1,116,822,589	637.7%	1,149,795,209	616.5%
Capital	783,694,704,491	1,359,235,193,915	-42.3%	891,568,924,308	-12.1%	350,917,003,511	123.3%
Other Provisions (Contingency)	-	-	-	-	-	-	-

Total Expenditure (Including Contingencies)	1,073,991,335,895	1,558,887,565,358	-31.1%	1,091,221,295,751	-1.6%	514,300,256,947	108.8%
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Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries): Recurrent Expenditure

Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/ Decrease in 2026 Budget	Provision	% Increase/ Decrease in 2026 Budget	Amount	% Increase/ Decrease in 2026 Budget
Ministry of Works	722,587,799	584,470,799	23.6%	614,266,587	17.6%	600,668,508	20.3%
Ministry of Finance	73,794,355,702	2,006,288,598	3578.2%	46,108,113,964	60.0%	1,107,592,069	6562.6%
Ministry of Agriculture	507,520,799	338,097,799	50.1%	354,233,568	43.3%	316,183,473	60.5%
Ministry of Basic & Secondary Education	5,393,598,079	5,338,003,719	1.0%	5,655,781,802	-4.6%	3,125,648,708	72.6%
Office of the Secretary to the State Government	49,398,982,079	8,661,383,147	470.3%	15,819,793,560	212.3%	15,233,126,106	224.3%
Ministry of Water Resources	1,079,684,799	1,220,902,945	-11.6%	1,231,659,420	-12.3%	1,136,462,041	-5.0%
Niger State Planning Commission	1,026,675,183	878,837,696	16.8%	878,837,696	16.8%	675,498,615	52.0%
Ministry of Health	1,701,323,466	803,427,779	111.8%	1,249,478,727	36.2%	1,158,553,479	46.8%
Ministry of Livestock & Fisheries Development	896,364,931	663,222,221	35.2%	822,688,310	9.0%	821,724,058	9.1%
Office of the Executive Governor	12,335,489,535	8,313,869,956	48.4%	15,651,291,858	-21.2%	13,581,125,120	-9.2%
Ministry of Environment	650,606,345	516,209,744	26.0%	516,209,744	26.0%	493,843,593	31.7%
Ministry of Rural Development	615,969,799	141,052,626	336.7%	340,952,626	80.7%	57,287,123	975.2%
Ministry of Power and Renewable Energy	317,354,799	252,840,574	25.5%	323,145,432	-1.8%	291,018,352	9.0%
Ministry of Homeland Security	6,509,764,574	7,450,569,799	-12.6%	7,450,569,799	-12.6%	2,119,752,750	207.1%
State House of Assembly	2,886,740,073	3,547,000,000	-18.6%	2,704,475,220	6.7%	1,587,515,772	81.8%
Ministry for Transport	157,428,799	144,012,799	9.3%	144,012,799	9.3%	99,650,343	58.0%
Head of Civil Service	372,075,688	2,092,383,688	-82.2%	696,724,124	-46.6%	674,301,716	-44.8%
Ministry of Housing and Urban Renewal	195,389,799	117,629,799	66.1%	117,629,799	66.1%	67,937,455	187.6%
Ministry of Primary Health Care	4,294,805,461	752,177,725	471.0%	752,177,725	471.0%	701,671,048	512.1%



Unit = Naira

Ministry of Lands and Survey	250,973,799	185,208,799	35.5%	285,628,347	-12.1%	282,241,497	-11.1%
Other Main Orgs	127,188,939,896	155,644,781,230	-18.3%	97,934,700,335	29.9%	119,251,451,610	6.7%

Total Expenditure	290,296,631,404	199,652,371,443	45.4%	199,652,371,443	45.4%	163,383,253,436	77.7%
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Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries): Capital Expenditure

Capital Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Works	228,241,198,882	394,503,551,696	-42.1%	382,058,731,683	-40.3%	213,460,978,545	6.9%
Ministry of Finance	9,950,000,000	7,350,000,000	35.4%	11,850,000,000	-16.0%	11,692,187,562	-14.9%
Ministry of Agriculture	75,370,611,843	443,155,386,400	-83.0%	105,249,351,453	-28.4%	29,419,835,290	156.2%
Ministry of Basic & Secondary Education	67,442,168,768	65,105,321,024	3.6%	36,560,299,059	84.5%	11,097,083,864	507.7%
Office of the Secretary to the State Government	20,250,000,000	579,200,000	3396.2%	659,200,000	2971.9%	594,253,475	3307.6%
Ministry of Water Resources	50,461,655,542	18,824,497,157	168.1%	19,253,497,157	162.1%	352,770,976	14204.4%
Niger State Planning Commission	32,412,119,763	67,571,015,237	-52.0%	66,199,002,542	-51.0%	4,195,762,122	672.5%
Ministry of Health	29,749,309,348	56,296,679,228	-47.2%	25,143,879,228	18.3%	6,705,782,679	343.6%
Ministry of Livestock & Fisheries Development	21,955,000,000	10,050,000,000	118.5%	10,050,000,000	118.5%	312,023,184	6936.3%
Office of the Executive Governor	8,500,000,000	6,500,000,000	30.8%	10,000,000,000	-15.0%	9,850,338,073	-13.7%
Ministry of Environment	17,892,815,000	44,920,000,000	-60.2%	44,920,000,000	-60.2%	3,983,200,000	349.2%
Ministry of Rural Development	9,884,000,000	3,440,000,000	187.3%	3,440,000,000	187.3%	-	-



Unit = Naira

Ministry of Rural Development	9,884,000,000	3,440,000,000	187.3%	3,440,000,000	187.3%	-	290.9%
Ministry of Power and Renewable Energy	8,846,451,645	7,758,999,997	14.0%	7,758,999,997	14.0%	2,263,117,968	-
Ministry of Homeland Security	1,500,000,000	2,200,000,000	-31.8%	2,200,000,000	-31.8%	-	75.0%
State House of Assembly	4,200,000,000	5,816,097,380	-27.8%	5,816,097,383	-27.8%	2,400,000,000	747.2%
Ministry for Transport	6,045,000,000	38,224,400,000	-84.2%	7,870,000,000	-23.2%	713,562,500	272.0%
Head of Civil Service	5,400,000,000	1,500,000,000	260.0%	1,500,000,000	260.0%	1,451,687,063	12.8%
Ministry of Housing and Urban Renewal	5,500,000,000	5,067,638,659	8.5%	300,000,000	1733.3%	4,875,000,000	-100.0%
Ministry of Primary Health Care	-	19,779,758,480	-100.0%	759,776,000	-100.0%	13,938,155,302	66.3%
Ministry of Lands and Survey	3,745,000,000	3,245,000,000	15.4%	3,245,000,000	15.4%	2,251,420,187	462.3%
Other Main Orgs	176,349,373,700	157,347,648,656	12.1%	146,735,089,806	20.2%	31,359,844,719	123.3%

Total Expenditure	783,694,704,491	1,359,235,193,915	-42.3%	891,568,924,308	-12.1%	350,917,003,511	123.3%
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Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries): Total Expenditure

Total Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Works	228,963,786,681	395,088,022,496	-42.0%	382,672,998,270	-40.2%	214,061,647,054	7.0%
Ministry of Finance	83,744,355,702	9,356,288,598	795.1%	57,958,113,964	44.5%	12,799,779,631	554.3%
Ministry of Agriculture	75,878,132,642	443,493,484,199	-82.9%	105,603,585,021	-28.1%	29,736,018,763	155.2%



Unit = Naira

Ministry of Basic & Secondary Education	72,835,766,847	70,443,324,743	3.4%	42,216,080,861	72.5%	14,222,732,572	412.1%
Office of the Secretary to the State Government	69,648,982,079	9,240,583,147	653.7%	16,478,993,560	322.7%	15,827,379,581	340.1%
Ministry of Water Resources	51,541,340,341	20,045,400,103	157.1%	20,485,156,577	151.6%	1,489,233,017	3360.9%
Niger State Planning Commission	33,438,794,947	68,449,852,933	-51.1%	67,077,840,238	-50.1%	4,871,260,737	586.5%
Ministry of Health	31,450,632,815	57,100,107,006	-44.9%	26,393,357,954	19.2%	7,864,336,158	299.9%
Ministry of Livestock & Fisheries Development	22,851,364,931	10,713,222,221	113.3%	10,872,688,310	110.2%	1,133,747,242	1915.6%
Office of the Executive Governor	20,835,489,535	14,813,869,956	40.6%	25,651,291,858	-18.8%	23,431,463,193	-11.1%
Ministry of Environment	18,543,421,345	45,436,209,744	-59.2%	45,436,209,744	-59.2%	4,477,043,593	314.2%
Ministry of Rural Development	10,499,969,799	3,581,052,626	193.2%	3,780,952,626	177.7%	57,287,123	18228.7%
Ministry of Power and Renewable Energy	9,163,806,444	8,011,840,571	14.4%	8,082,145,429	13.4%	2,554,136,320	258.8%
Ministry of Homeland Security	8,009,764,574	9,650,569,799	-17.0%	9,650,569,799	-17.0%	2,119,752,750	277.9%
State House of Assembly	7,086,740,073	9,363,097,380	-24.3%	8,520,572,603	-16.8%	3,987,515,772	77.7%
Ministry for Transport	6,202,428,799	38,368,412,799	-83.8%	8,014,012,799	-22.6%	813,212,843	662.7%
Head of Civil Service	5,772,075,688	3,592,383,688	60.7%	2,196,724,124	162.8%	2,125,988,779	171.5%
Ministry of Housing and Urban Renewal	5,695,389,799	5,185,268,458	9.8%	417,629,799	1263.7%	4,942,937,455	15.2%
Ministry of Primary Health Care	4,294,805,461	20,531,936,205	-79.1%	1,511,953,725	184.1%	14,639,826,351	-70.7%
Ministry of Lands and Survey	3,995,973,799	3,430,208,799	16.5%	3,530,628,347	13.2%	2,533,661,684	57.7%
Other Main Orgs	303,538,313,596	312,992,429,886	-3.0%	244,669,790,141	24.1%	150,611,296,329	101.5%

Total
Expenditure

1,073,991,335,895 1,558,887,565,358 -31.1% 1,091,221,295,751 -1.6% 514,300,256,947 108.8%



Glossary of Terms

SECTION NINE





Terms	Explanation
Deficit	This is an excess of expenditure over the expected income in a fiscal year (Budget year).
Deficit Financing	This means generating funds to finance the deficit, which results from excess expenditure over revenue.
FAAC	The account into which mineral revenues, Companies' Income Tax, Customs, and VAT revenues are remitted, and from which disbursements are made to the three tiers of Government by the Federation Account Allocation Committee.
Internal Revenue	This is the revenue collected within the state, including income tax (PAYE is the highest contributor to IGR), fines, levies, fees, and other sources.
Aids and Grants	These are budget support, usually from the Federal Government, International Development partners, charities, and alike, for the execution of the approved budget.
Loans	This is an amount borrowed as part of the financing option that is expected to be paid back with interest.
Other Receipts	This is generated when actual crude oil prices, production, and the NGN: USD exchange rate exceed the Budget benchmarks, thereby generating extra revenue.
Personnel	These are personal emoluments such as salaries, allowances, social benefits (e.g., pension and gratuity), and social contributions paid to civil servants and other government functionaries.
Overhead	This comprises mainly operational and maintenance costs for running the day-to-day activities of the Government.
Debt Service	This is the repayment of loans taken by the government to finance the budget, which includes interest on unmatured debt and on other accounts, amortization of premiums and discounts on unmatured debt, the servicing costs, and the cost of issuing new borrowings.
Capital Expenditure	This is also referred to as development expenditure and is made up of government spending on the acquisition or upgrade of assets (tangible and non-tangible assets) such as land, buildings, machinery, equipment.
Statutory Allocation	Statutory Allocation is a transfer from the Federal Allocation Accounts Committee (FAAC) and is based on the collection of minerals (largely Oil) and non-mineral revenues (companies' income tax, customs, and excise) at the national level, which is then shared between the three tiers of government using sharing ratios.
Derivation	This is also a transfer from the Federation Accounts. It is informed by the volume and prices of oil in the global market, as well as actual output attributable to the state.
VAT	This is an ad valorem tax on most goods and services.

Basic Education sector Citizens Budget

ANNEXURE 1





The Niger State 2026 Basic Education Sector Citizens Budget (CB) is an annexure in the CB document that presents in a concise format, the state government's planned expenditure on basic education while delivering public goods and services in the education sub-sector in the 2026 Fiscal Year.

The Basic Education sector expenditures are expenditures undertaken to deliver pre-primary, primary education and junior secondary education services in the state usually through the ministry of education or the ministry for Basic Education, State Universal Basic Education Board (SUBEB) as well as agency for mass education.



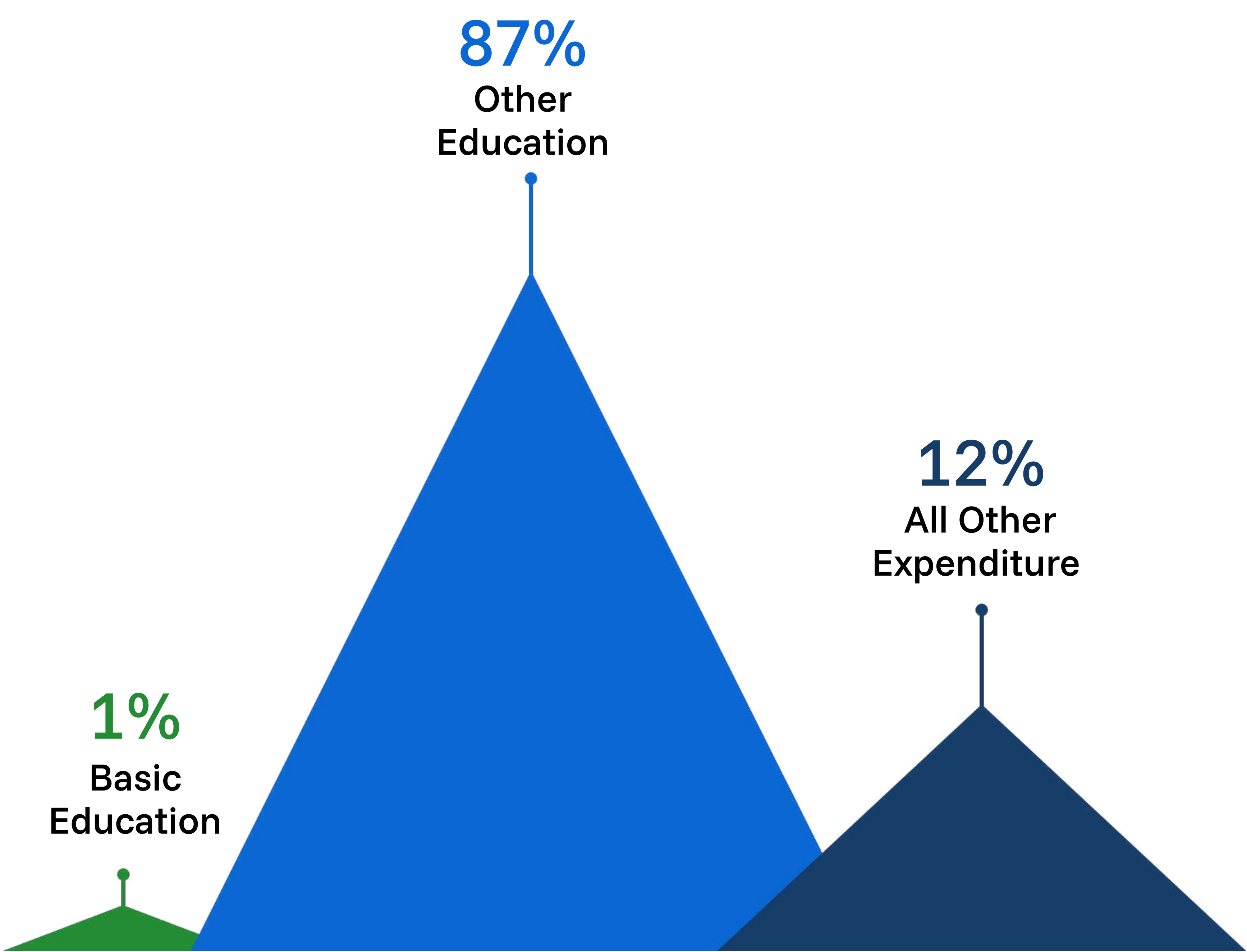
Unit = Naira

Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	38,272,671,733.64	55,614,702,106.14	93,887,373,839.78
Basic Education	3,850,000,000.00	14,770,985,670.22	18,620,985,670.22
Other levels of Education	34,422,671,733.64	40,843,716,435.92	75,266,388,169.56
All Other Expenditure	252,023,959,670.37	728,080,002,384.86	980,103,962,055.23
Total Expenditure	290,296,631,404.01	783,694,704,491.00	1,073,991,335,895.00

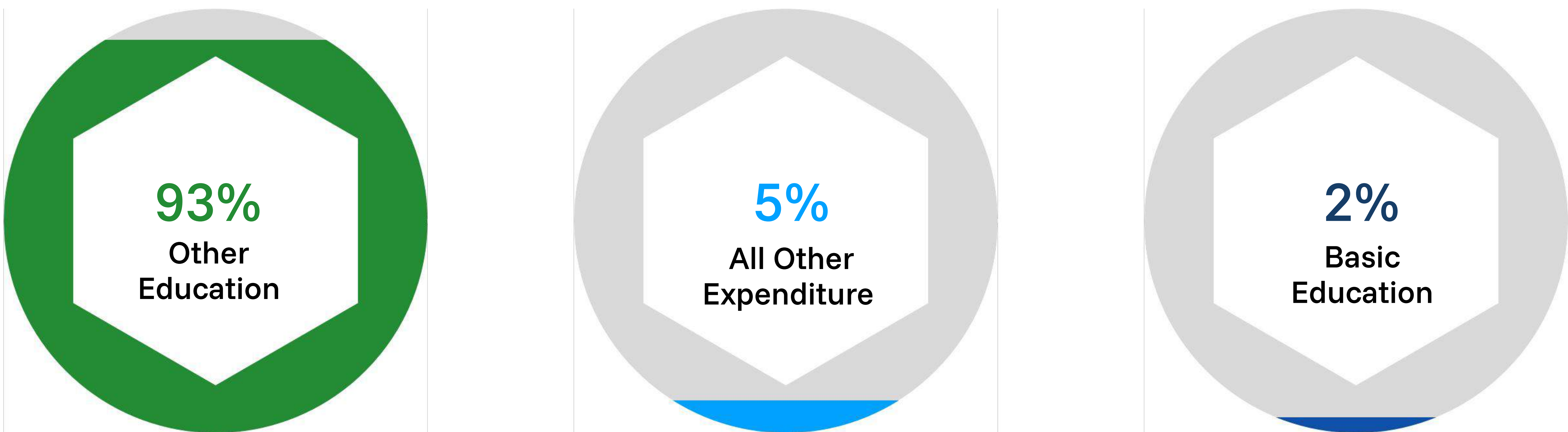
Table 13 Basic Education Expenditure as a proportion of Total Expenditure

Table 13 presents a brief description of the share of basic education in the total expenditure, as well as the proportion of the education sector expenditure devoted to the basic education sub-sector expenditure.

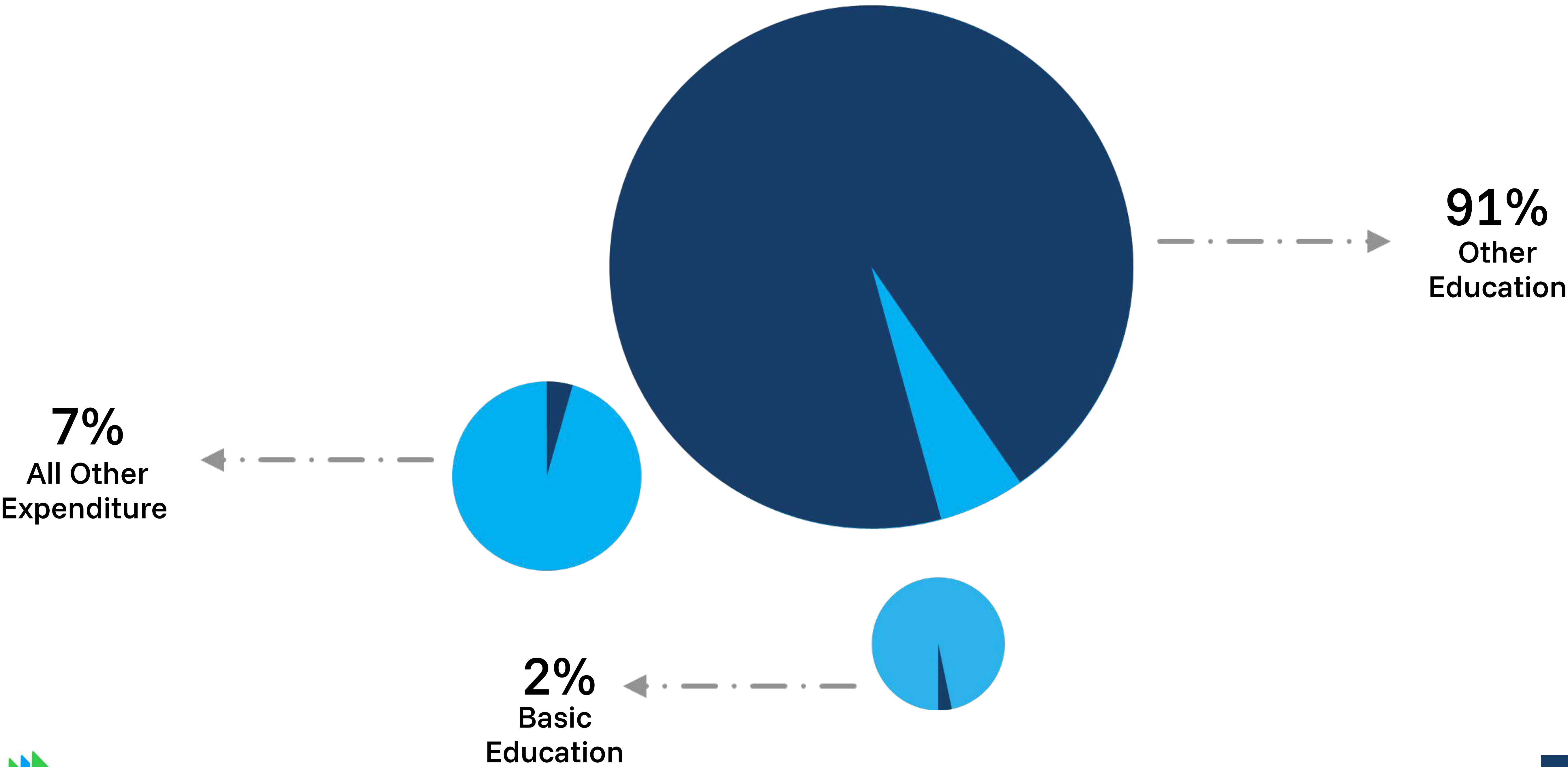
RECURRENT EXPENDITURE



CAPITAL EXPENDITURE



TOTAL EXPENDITURE





Unit = Naira

Expenditure	2026 Budget (Billion Naira)
Personnel Expenditure:	-
Salaries, Wages and Allowances	-
Social Contributions	-
Social Benefits	-
Overheads	3.722
Other Recurrent Expenditure:	0.128
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	0.128
Capital Expenditure	14.771
Contingencies	-
Total Expenditure (Including Contingencies)	18.621

Table 14 Nature of Basic Education Expenditure

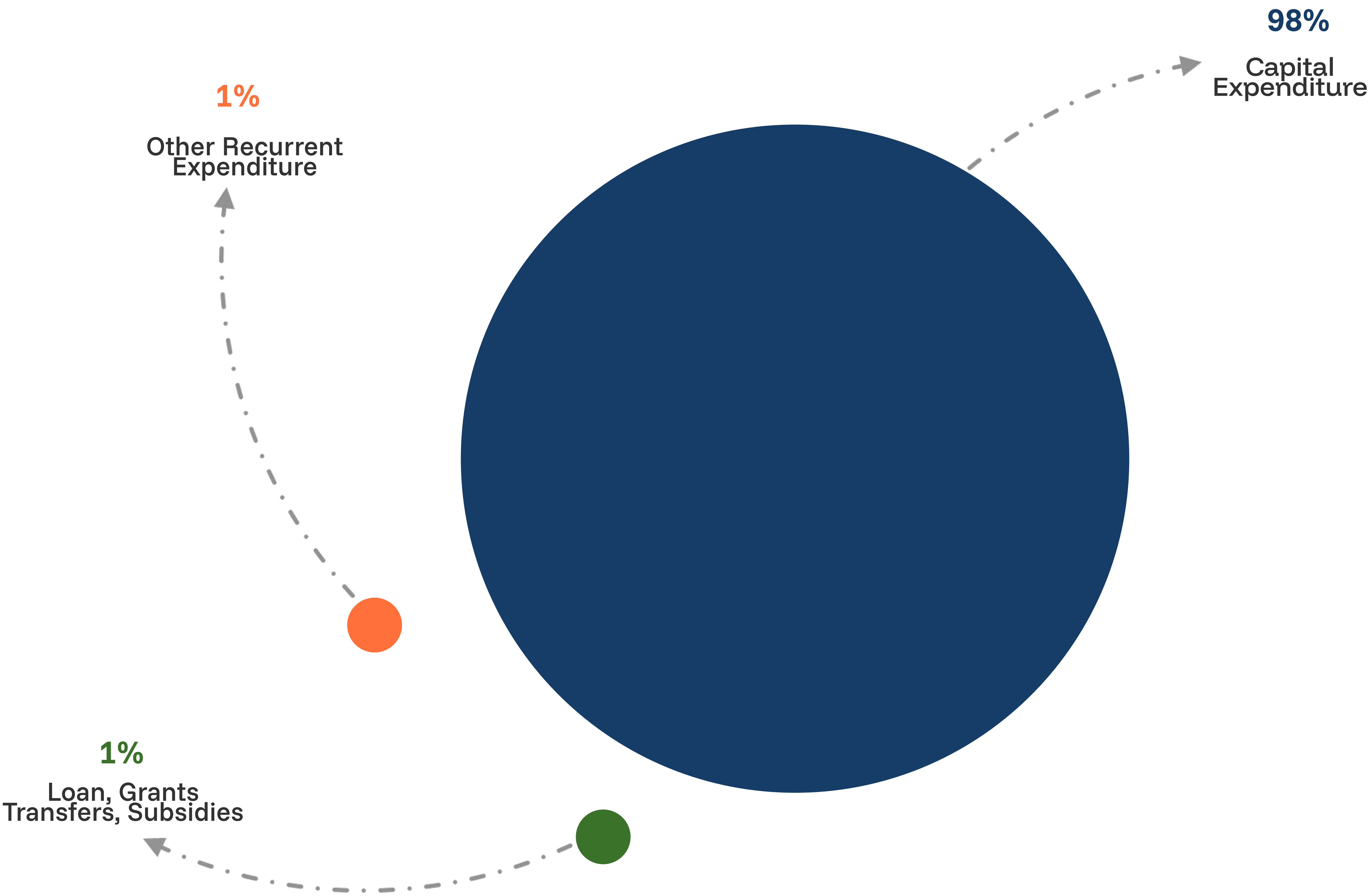


Table 14 presents a description of the nature of basic education expenditure, in terms of recurrent and capital expenditure. How much is expected to go into Basic Education, Other levels of education, and how much goes into all other expenditures?

This also presents the amount budgeted for personnel expenditure (Salaries, Wages and Allowances, Social Contributions, and Social Benefits), the planned overhead costs, and other recurrent expenditure for the 2026 fiscal year.

The amount to be spent on Other Recurrent Expenditure includes public debt charges, loans and advances, grants, transfers, and subsidies.

This section shall also present the total Capital Expenditure in the basic education sub-sector as well as expenditures on contingencies.

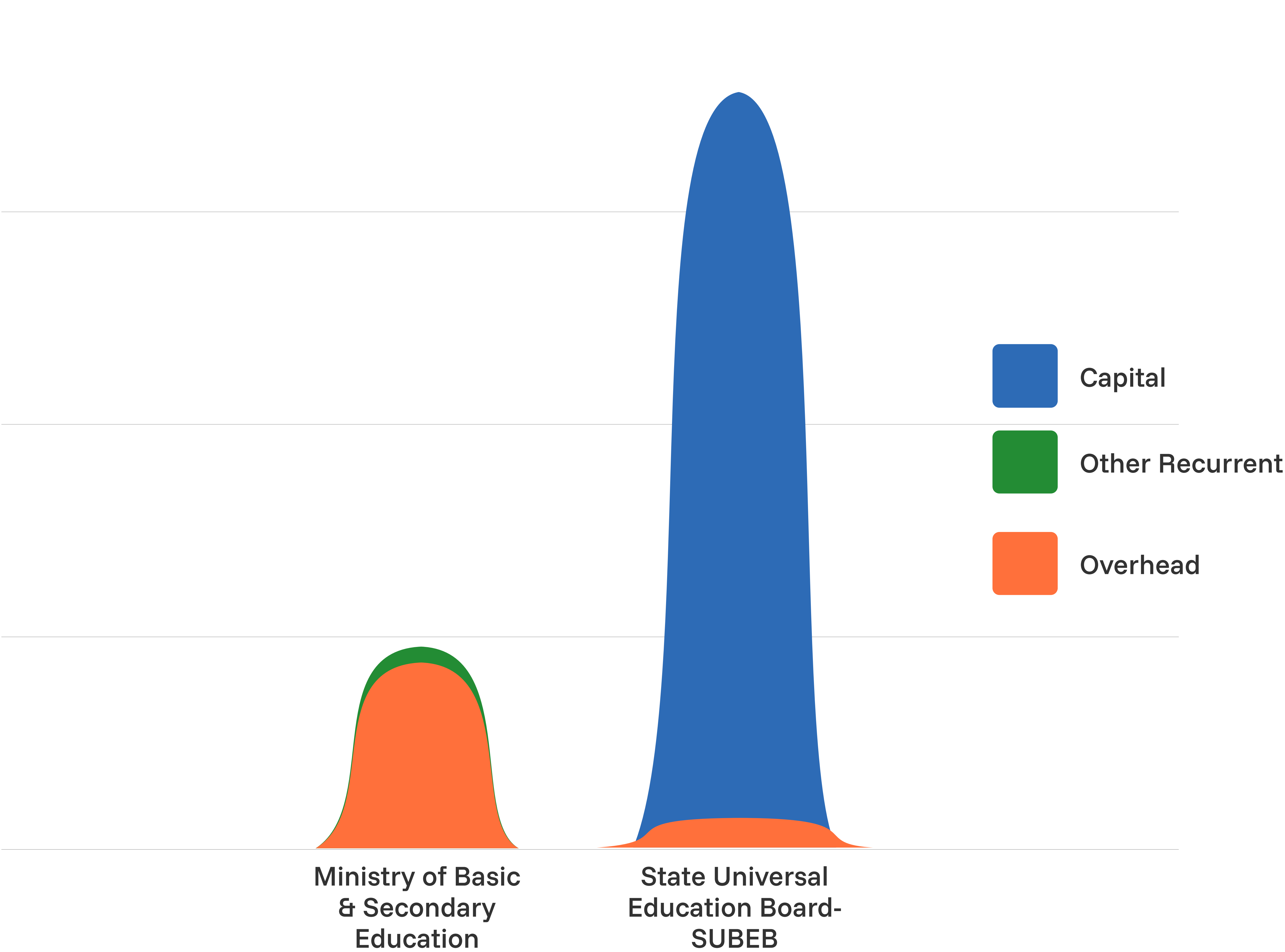


Unit = Naira

Expenditure by MDA (Top 5)	2026 Budget (Billion Naira)					
	Personnel	Overhead	Other Recurrent	Total Recurrent	Capital	Total Expenditure
Ministry of Basic & Secondary Education	-	3.7	0.1	3.8	-	3.8
State Universal Education Board- SUBEB	-	0.1	-	0.1	14.8	14.8
0	-	-	-	-	-	-
0	-	-	-	-	-	-
0	-	-	-	-	-	-
Others MDAs	-	-	-	-	-	-
Total Expenditure	-	3.7	0.1	3.9	14.8	18.6

Table 15 Basic Education Expenditure by Administrative Classification

Presented in Table 15 is the Basic Education expenditure by administrative classification, highlighting expenditures by the various ministries, departments, and agencies of government in the basic education sector in terms of how much is budgeted for personnel, overhead, other recurrent cost and capital expenditure.



Unit = Naira

Project	Location (LGA)	Ongoing / New	2026 Budget Provision
Rehabilitation of junior secondary school Batati, Gbako LGA	GBAKO	Ongoing	1,121,578,000.00
Renovation of Azhi -Bisa Junior secondary School, Tafa LGA	TAFA	Ongoing	1,300,000,000.00
Renovation of Busuru primary school, Agwara LGA	AGWARA	Ongoing	1,340,000,000.00



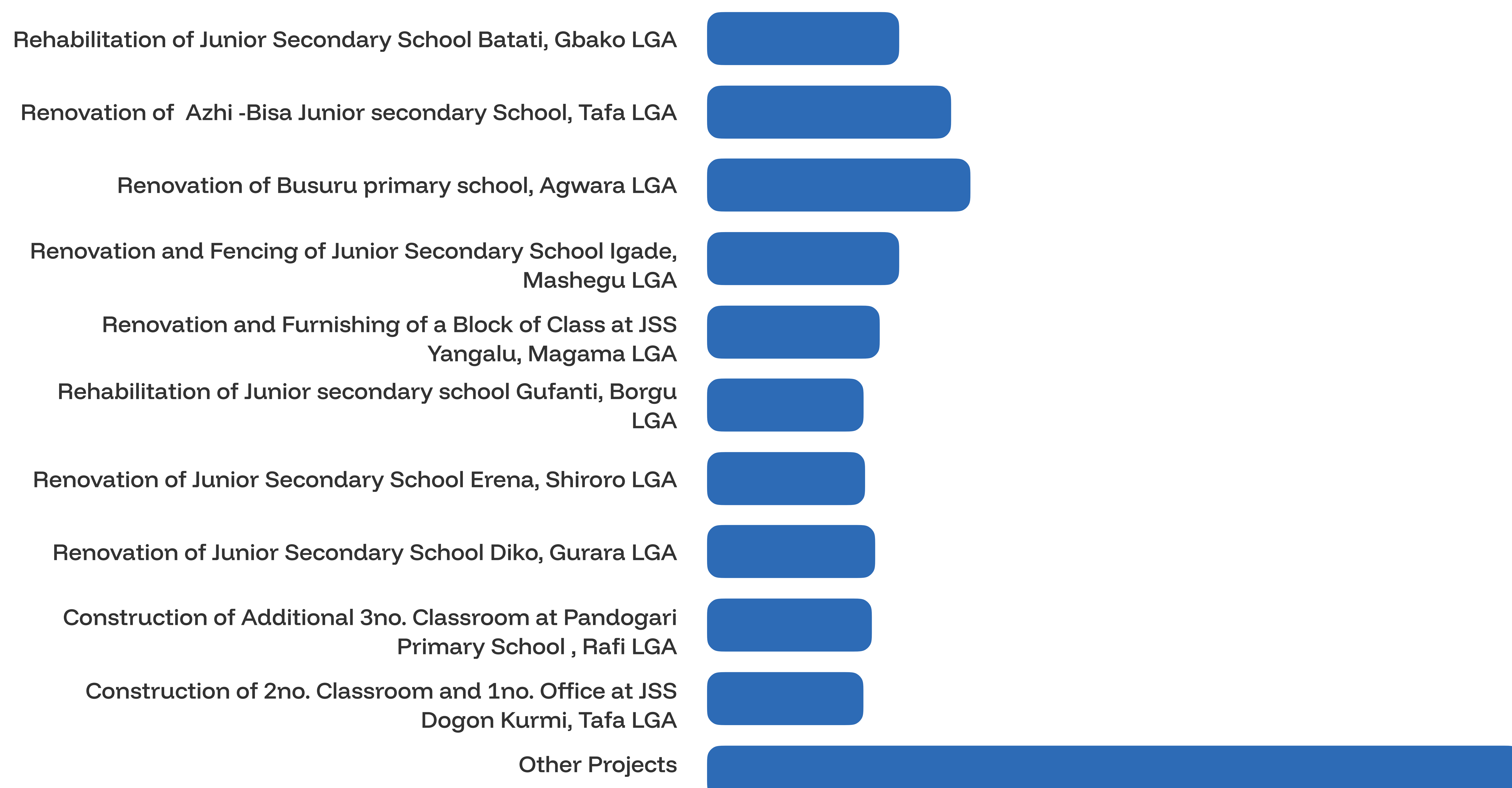
Unit = Naira

Renovation and Fencing of Junior Secondary School Igade, Mashegu LGA	MASHEGU	Ongoing	1,120,000,000.00
Renovation and Furnishing of a Block of Class at JSS Yangalu, Magama LGA	MAGAMA	Ongoing	929,649,670.22
Rehabilitation of junior secondary school Gufanti, Borgu LGA	BORGU	Ongoing	900,000,000.00
Renovation of Junior Secondary School Erena, Shiroro LGA	SHIRORO	Ongoing	900,000,000.00
Renovation of Junior Secondary School Diko, Gurara LGA	GURARA	Ongoing	915,200,000.00
Construction of Additional 3no. Classroom at Pandogari Primary School , Rafi LGA	RAFI	Ongoing	860,000,000.00
Construction of 2no. Classroom and 1no. Office at JSS Dogon Kurmi, Tafa LGA	TAFA	Ongoing	822,000,000.00
Other Projects			4,562,558,000.00

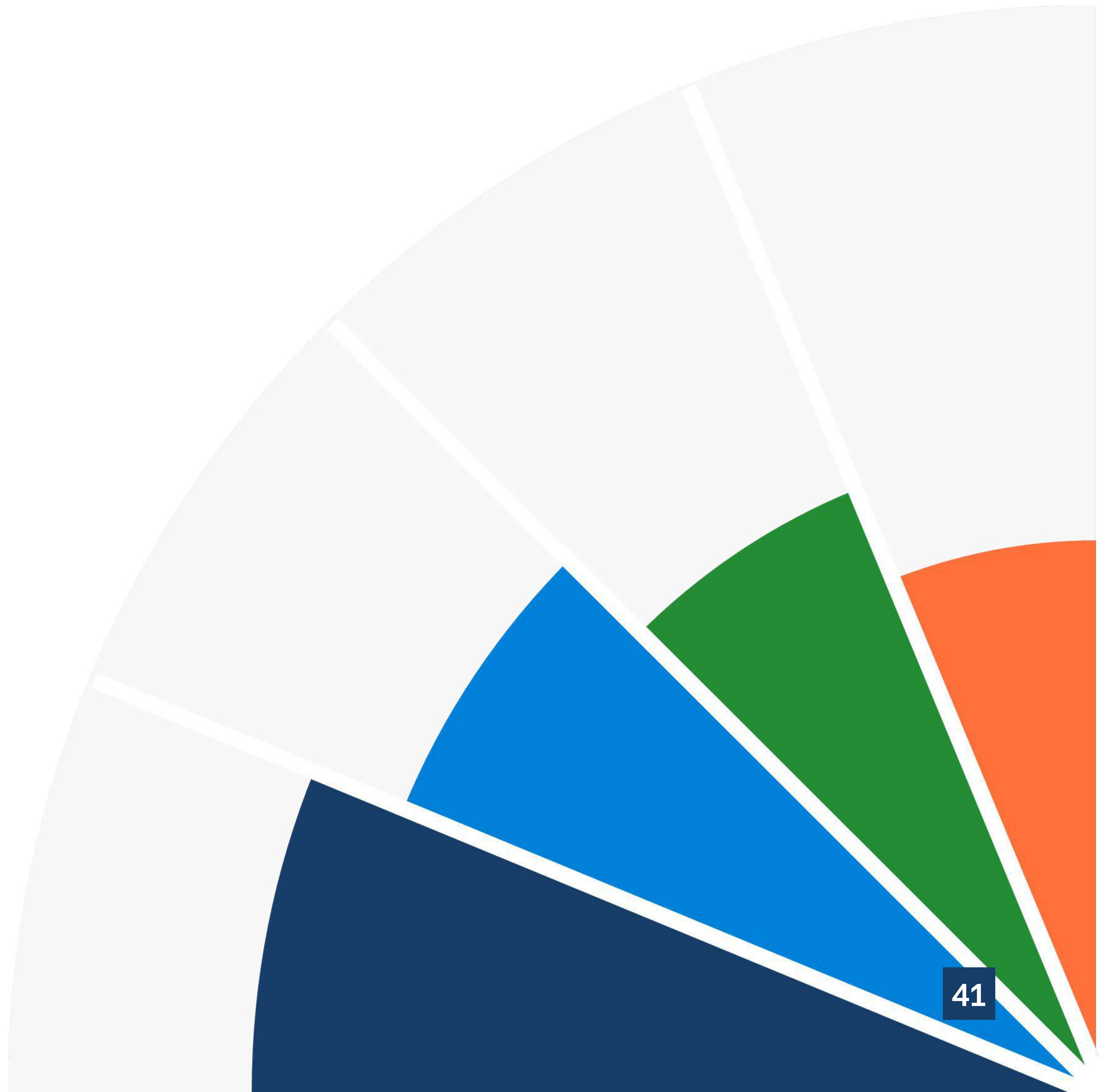
**Total
Expenditure**

14,770,985,670.22

Table 16 Projects that Respond to Basic Education Needs



Presented in Table 16 are the top 10 projects that respond to basic education needs, stating where they are located (LGA), the status of the projects - whether the projects are ongoing or new as well as the project amount. This highlights the priority capital project in the basic education sub-sector.



Primary Healthcare Sector Citizens' Budget

ANNEXURE 2





The Niger State 2026 Primary Healthcare sub-sector Citizens Budget (CB) presents a snapshot of how much the state government plans to spend in the primary healthcare sector for the 2026 Fiscal Year.

The Primary Healthcare sub-sector CB contains a highlight of the proportion of state government budget expected to be devoted to primary healthcare-related expenditure in terms of recurrent and capital projects.



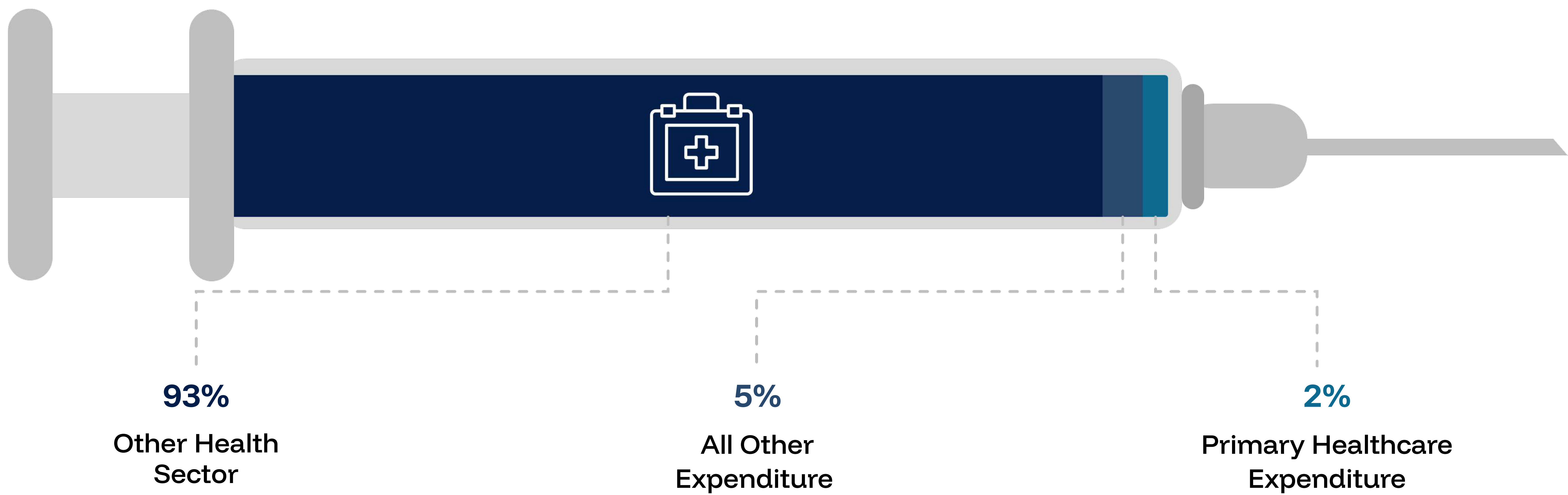
Unit = Naira

Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	19,387,907,526.16	58,481,903,026.30	77,869,810,552.46
Primary Healthcare	5,177,525,269.63	3,290,000,000.00	8,467,525,269.63
Other levels of Healthcare	14,210,382,256.53	55,191,903,026.30	69,402,285,282.83
All Other Expenditure	270,908,723,877.85	725,212,801,464.70	996,121,525,342.55
Total Expenditure	290,296,631,404.01	783,694,704,491.00	1,073,991,335,895.00

Table 17 Primary Healthcare Expenditure as a proportion of Total Expenditure

Table 17 presents the primary Healthcare expenditure as a proportion of the total expenditure outlay in Niger State for the year 2026. This is presented in terms of recurrent expenditure and capital expenditure in the primary healthcare sub-sector.

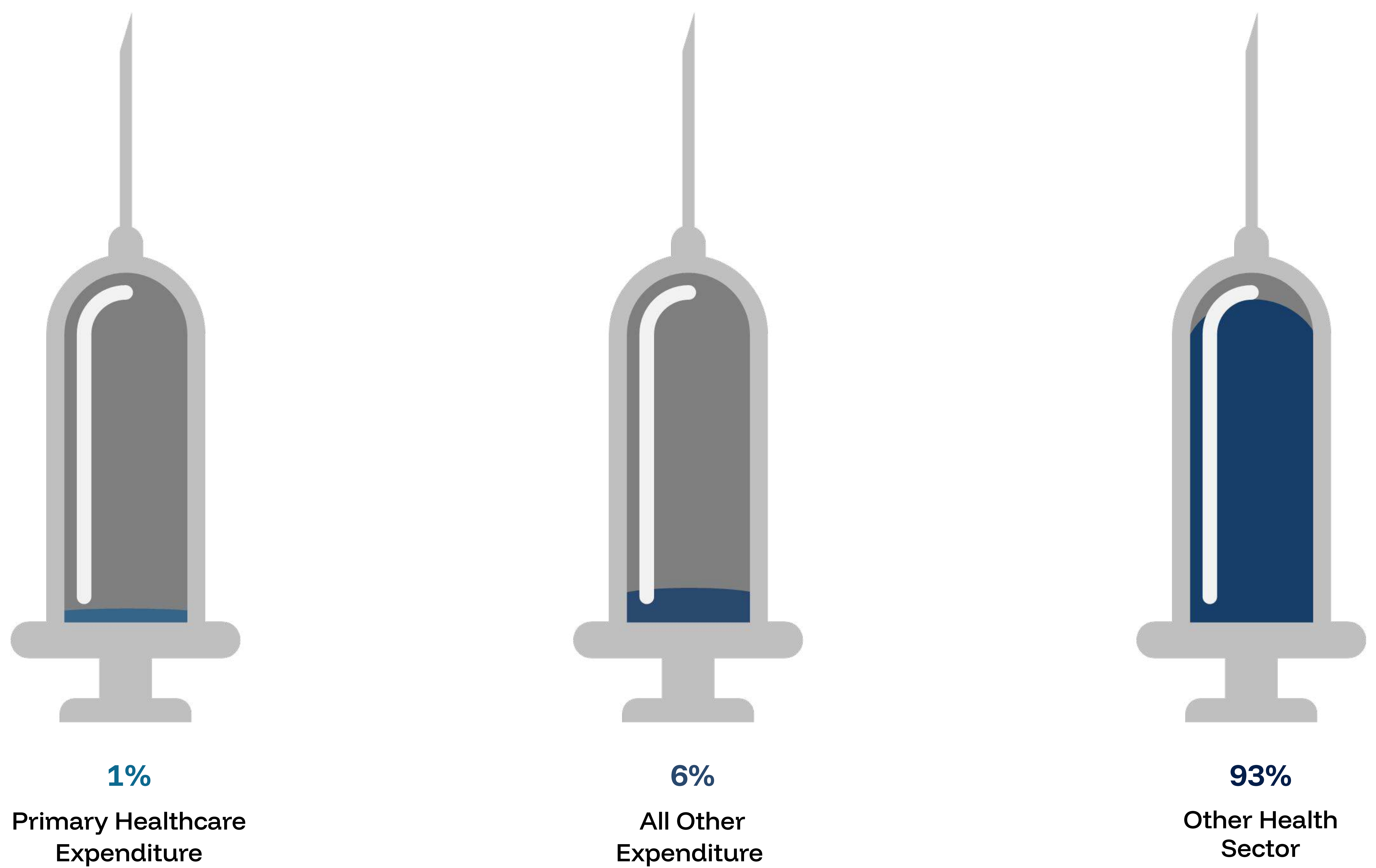
RECURRENT EXPENDITURE



CAPITAL EXPENDITURE



TOTAL EXPENDITURE



 Unit = Naira

Expenditure	2026 Budget (Billion Naira)
Personnel Expenditure:	0.877
Salaries, Wages and Allowances	0.877
Social Contributions	-
Social Benefits	-
Overheads	4.284



Unit = Naira

Other Recurrent Expenditure:	0.017
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	0.017
Capital Expenditure	3.290
Contingencies	-

**Total Expenditure
(Including Contingencies)**

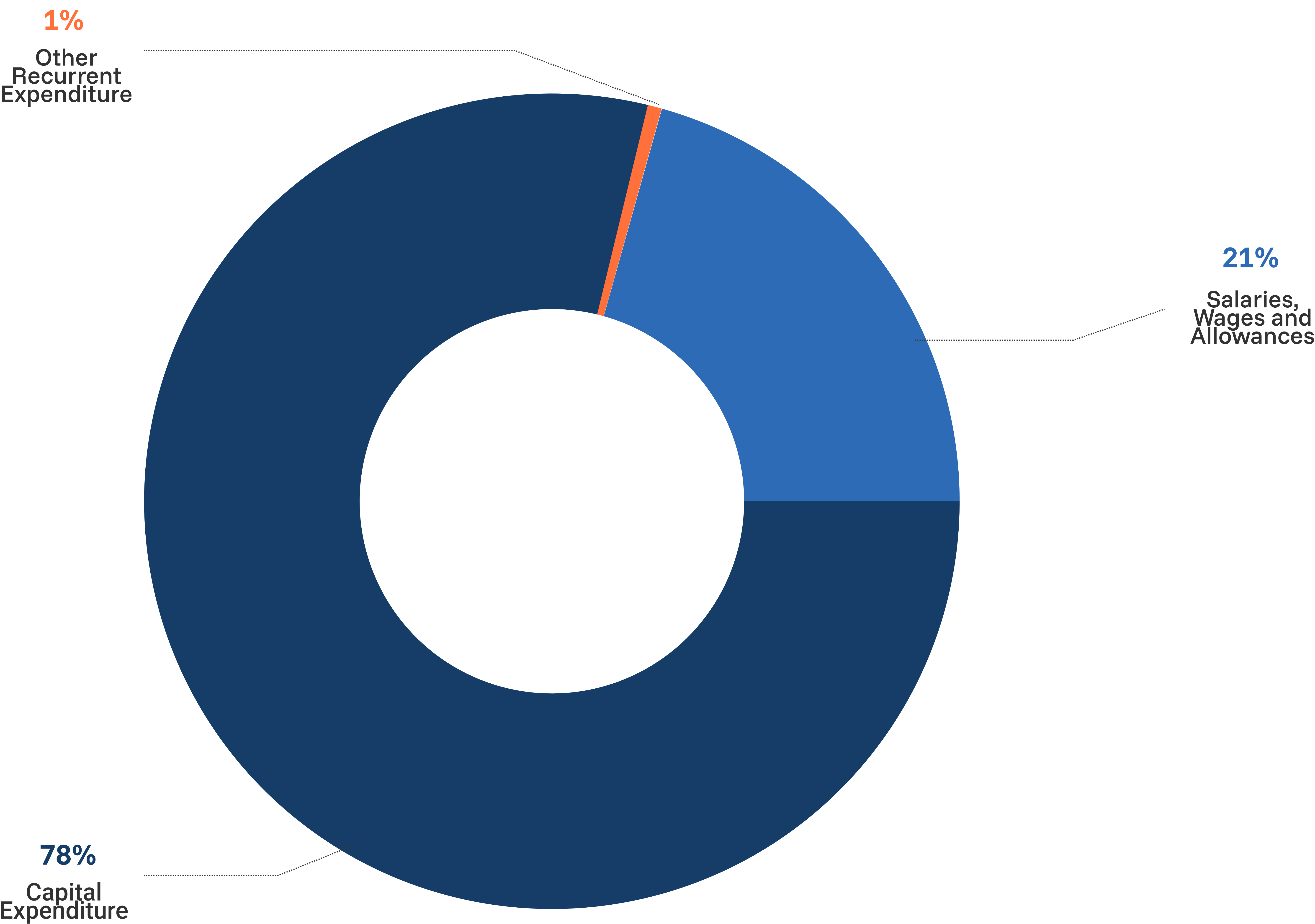
8.468

Table 18 Nature of Primary Healthcare Expenditure

Table 18 seeks to answer the question of what the primary healthcare sub-sector will spend its money on in the year 2026. This includes a snapshot description of the amount budgeted for personnel expenditure, including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much overhead cost, as well as other recurrent expenditure, is being planned for the 2026 fiscal year.

The amount to be spent on Other Recurrent Expenditure includes public debt charges, loans and advances, grants, transfers, and subsidies.

This section shall also present the total Capital Expenditure in the primary healthcare sub-sector as well as expenditures on contingencies.

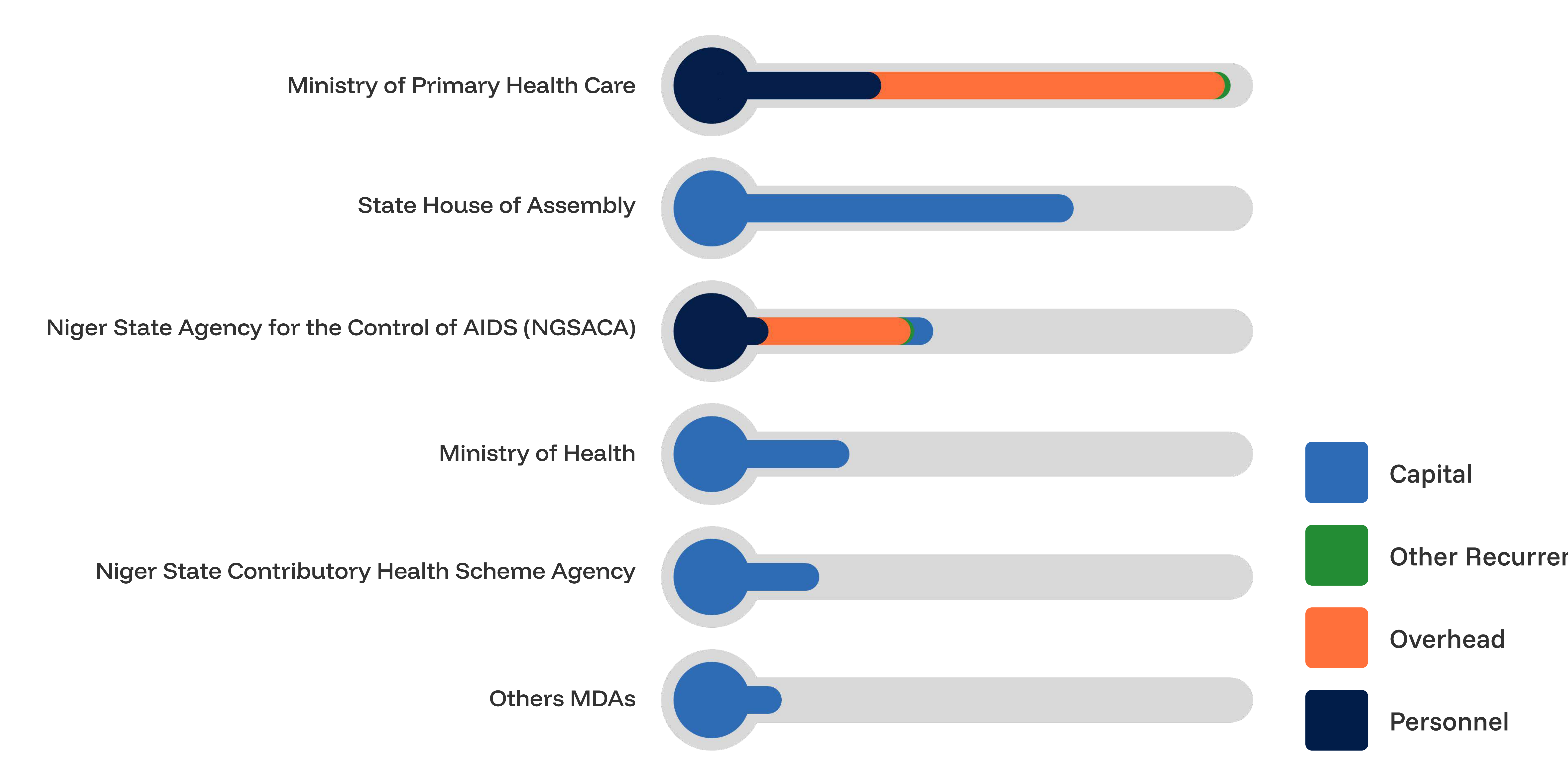


Unit = Naira

Expenditure by MDA (Top 5)	2026 Budget (Billion Naira)					
	Personnel	Overhead	Other Recurrent	Total Recurrent	Capital	Total Expenditure
Ministry of Primary Health Care	0.8	3.5	0.0	4.3	-	4.8
State House of Assembly	-	-	-	-	2.7	2.7
Niger State Agency for the Control of AIDS (NGSACA)	0.1	0.8	0.0	0.9	0.1	1.0

Ministry of Health	-	-	-	-	0.4	0.4
Niger State Contributory Health Scheme Agency	-	-	-	-	0.1	0.1
Others MDAs	0.0	-	-	0.0	0.0	0.0
Total Expenditure	0.9	4.3	0.0	5.2	3.3	8.5

Table 19 Primary Healthcare Expenditure by Administrative Classification



Presented in 19 is the Primary Healthcare expenditure by administrative classification, highlighting expenditures by the various ministries, departments, and agencies of government in the primary healthcare sub-sector in terms of how much is budgeted for personnel, overhead, other recurrent cost and capital expenditure.



Unit = Naira

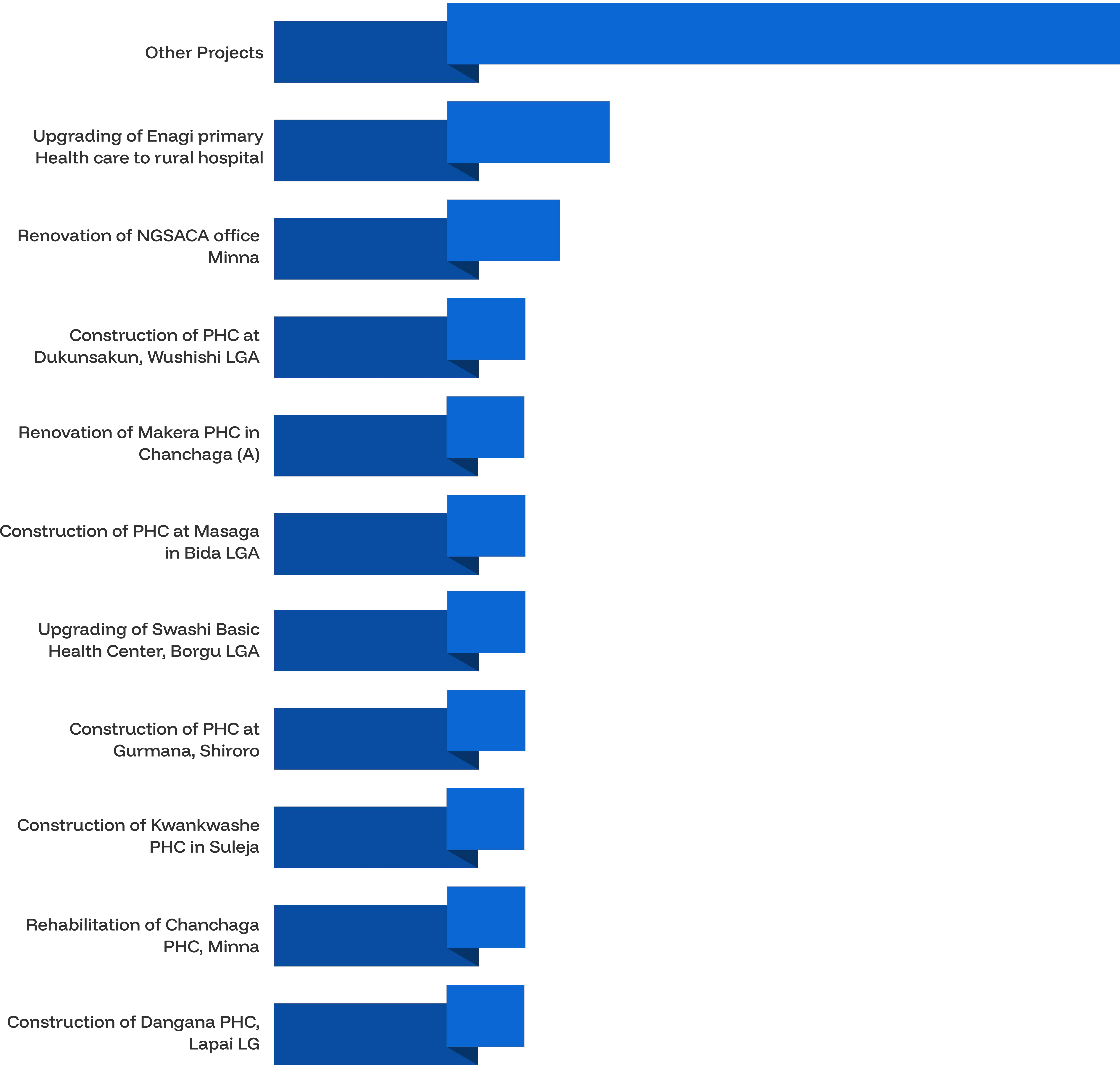
Project	Location (LGA)	Ongoing / New	2026 Budget Provision
Upgrading of Enagi primary Health care to rural hospital	EDATI	New	250,000,000.00
Renovation of NGSACA office Minna	CHANCHAGA	New	120,000,000.00
Construction of PHC at Dukunsakun, Wushishi LGA	WUSHISHI	Ongoing	100,000,000.00
Renovation of Makera PHC in Chanchaga (A)	CHANCHAGA	Ongoing	100,000,000.00
Construction of PHC at Masaga in Bida LGA	EDATI	Ongoing	100,000,000.00
Upgrading of Swashi Basic Health Center, Borgu LGA	BIDA	New	100,000,000.00
Construction of PHC at Gurmana, Shiroro	BORGU	New	100,000,000.00
Construction of Kwankwashe PHC in Suleja	SHIRORO	Ongoing	100,000,000.00
Rehabilitation of Chanchaga PHC, Minna	SULEJA	Ongoing	100,000,000.00
Construction of Dangana PHC, Lapai LG	CHANCHAGA	Ongoing	100,000,000.00
Other Projects	LAPAI		2,120,000,000.00

Total Capital Expenditure

3,290,000,000.00

Table 20 Projects that Respond to Primary Healthcare Needs

Presented in Table 20 are the 10 key capital projects that respond to Primary Healthcare needs. The section seeks to answer the question ‘what are the major capital investment projects in the Primary Healthcare sub-sector’ in Niger State for the 2026 fiscal year.





2026



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