



Niger State 2026

Citizens' Budget



THEME:

Budget of Consolidation



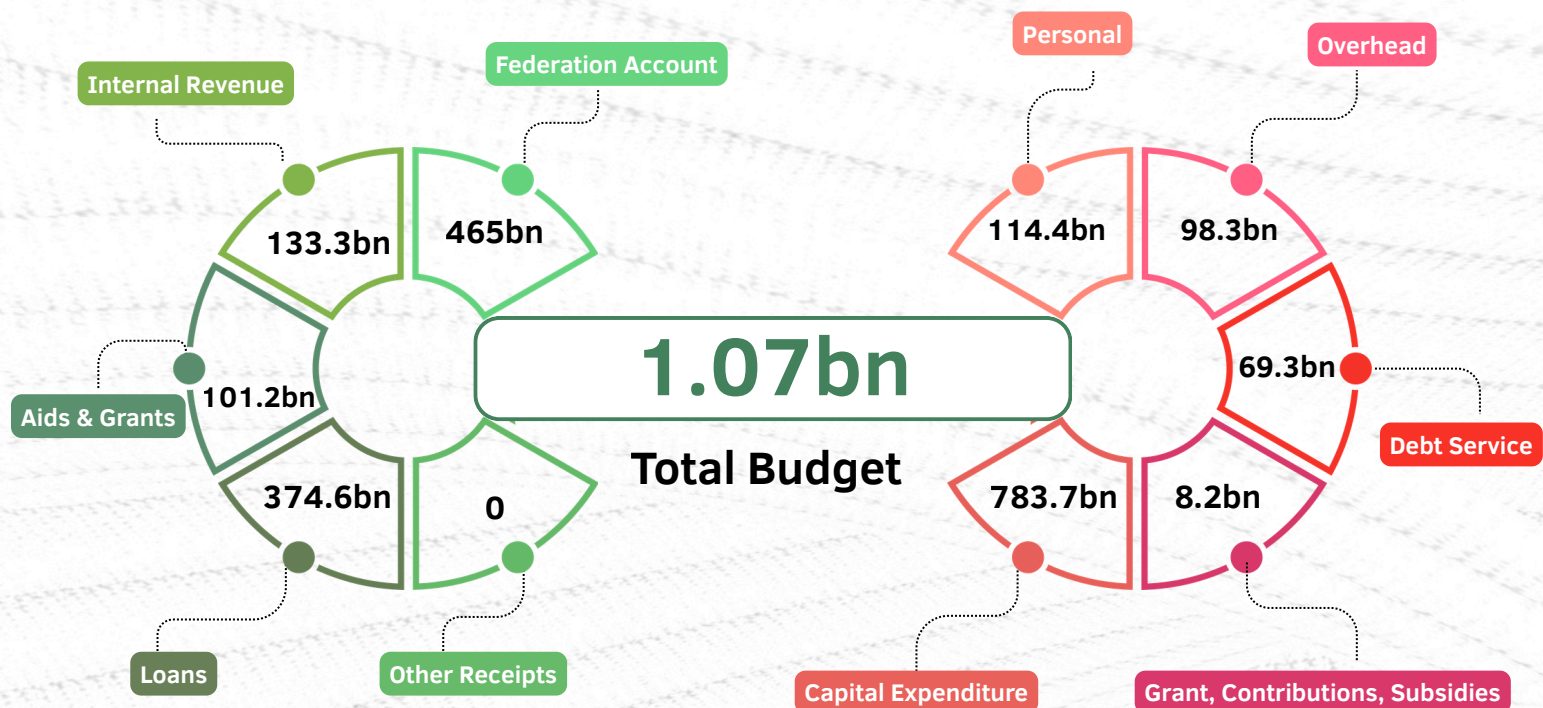
About Budget

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.

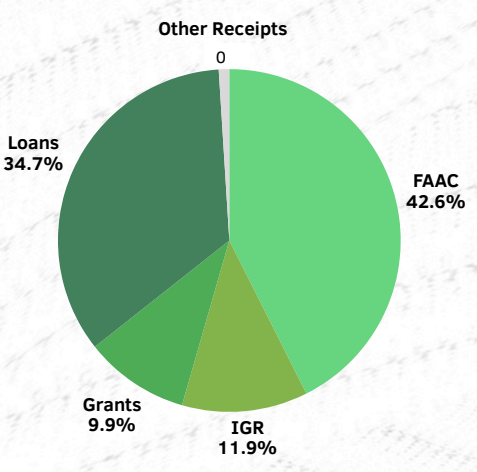
This Niger State 2026 Citizens' Budget (CB) incorporates as annexures specific Citizens' Budgets for the Basic Education and Primary Healthcare sectors in line with the requirements of the World Bank Human Capital Opportunities for Prosperity and Equity (HOPE) Governance programme.



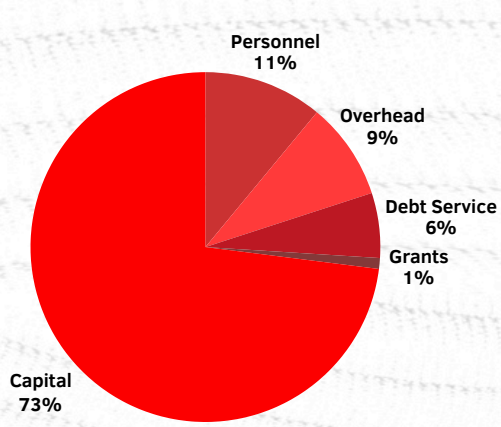
Budget Overview



Revenue Composition



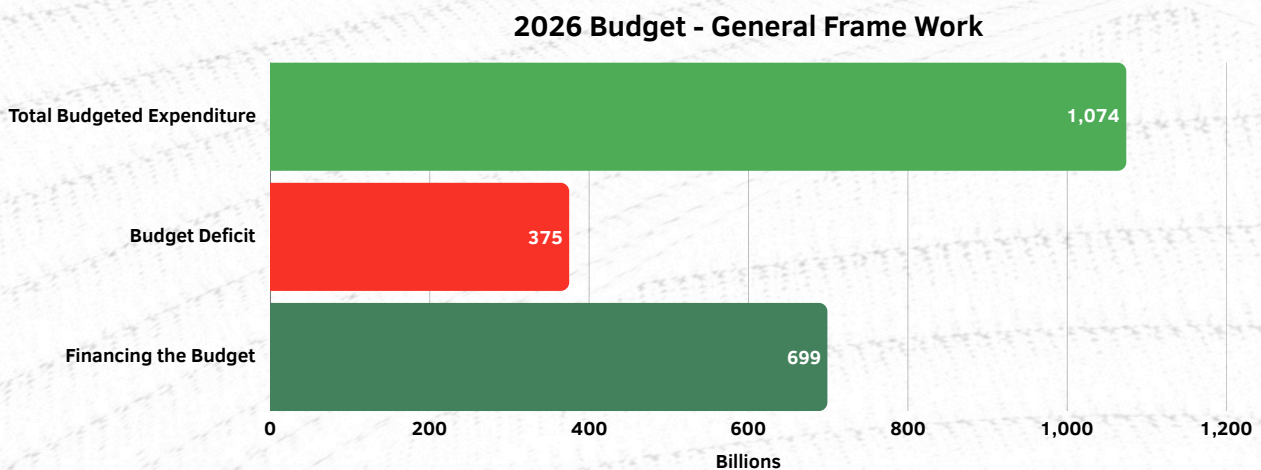
Expenditure Composition



Overview of Budget Framework

The Niger State Government 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 the Federal Government as **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 grant compared to the total budget. Niger State Government will finance the deficit through **₦150,000,000,000 (₦150.00bn)** of domestic borrowing and foreign loans of **₦224,640,716,211 (₦224.64bn)**.



SECTION 2: Where will the money come from?



1

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

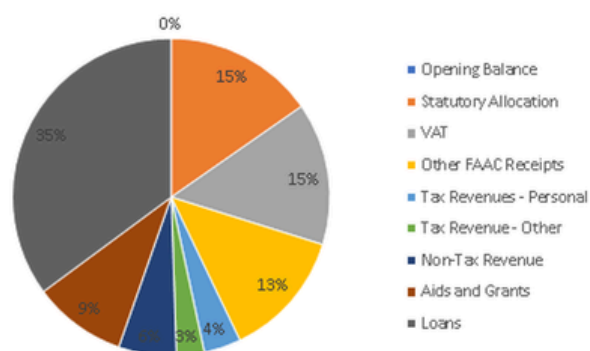
2

Total sum of **₦133,267,978,075 billion** is projected to be generated internally by the state (IGR), Aids and Grant **₦101,245,496,462 billion**, **₦374,640,716,211 billion** from loan while **₦146,780,250,000.00**(including derivation of **₦7,850,000,000**) will come from other receipts (refund from FGN, etc)

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, of which	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

Where Does the Money Come from?



Grants Receipts

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2026 Budget	Source and Purpose	2026 Budget
FGN Grant for Support to State on Infrastructural development	35,000,000,000	UNICEF Grant for Health Promotion "Routine Immunization Governance"	5,641,096,700
Tertiary Education Fund (TETFUND) FGN Grant	14,667,288,076	United Nation Development Programme (UNDP) Grant for Support to State	2,255,780,000
FGN Grant for State Social Investment projects (SIP)	10,050,000,000	World bank current grant on Social Operation (Social Operation Contract)	1,279,035,000
FGN Grant to State for Nigeria Cares Project Community Action fund	9,120,000,000	World Bank ANRIN Grant for BPNS training for HCWs on MNDC (\$)	1,090,238,050
FGN Grant for completion and reticulation of water project in Zuru	7,849,580,135	UNICEF Grant for Monitoring and evaluation of Agriculture & Nutrition	1,000,000,000
Others	11,217,279,911	Others	2,075,198,590
Total Domestic Aids and Grants	87,904,148,122	Total Foreign Aids and Grants	13,341,348,340

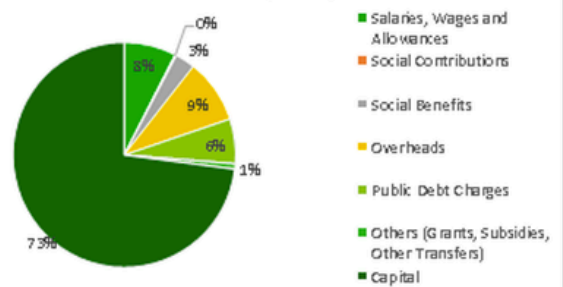
Borrowing (Loans)

Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2026 Budget	Source and Purpose	2026 Budget
(Urban Renewal Project) Commercial bank loan for Construction	150,000,000,000	World Bank Loan for improvement of Basic & secondary education	50,187,168,768
		IDB Loan for the Design and Supervision of Road construction and	44,772,045,000
		African Development Bank Loan for Special Agro-industrial Processing	42,050,000,000
Others	-	World Bank loan for water facilities in the State (SURWASH)	30,641,332,000
Total Domestic Loans	150,000,000,000	World Bank loan for Rural Access and Agricultural Marketing Program	16,843,598,443
		Others	40,146,572,000
		Total Foreign Loans	224,640,716,211

Expenditure

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

What will the money be spent on?



The background of the page is a vibrant, stylized illustration. It features a hand holding several Nigerian 1000 Naira banknotes. The hand is rendered in a dark brown, almost black, color. The banknotes are white with blue and green accents, and the number '1000' is prominently displayed. The background is filled with traditional Yoruba Adire patterns, which are intricate, swirling, and organic in shape, rendered in shades of yellow, orange, and brown. The overall style is bold and graphic.

SECTION 3: What will the money be spent on?

Of the total **₦1,073,991,335,895.00** billion, the state government intends to spend **₦783,694,704,491.00 billion (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, overhead cost for running government day-to-day operational activities etc; while **₦0.00 billion** is billed as transfers of state IGR to Local Government Councils.





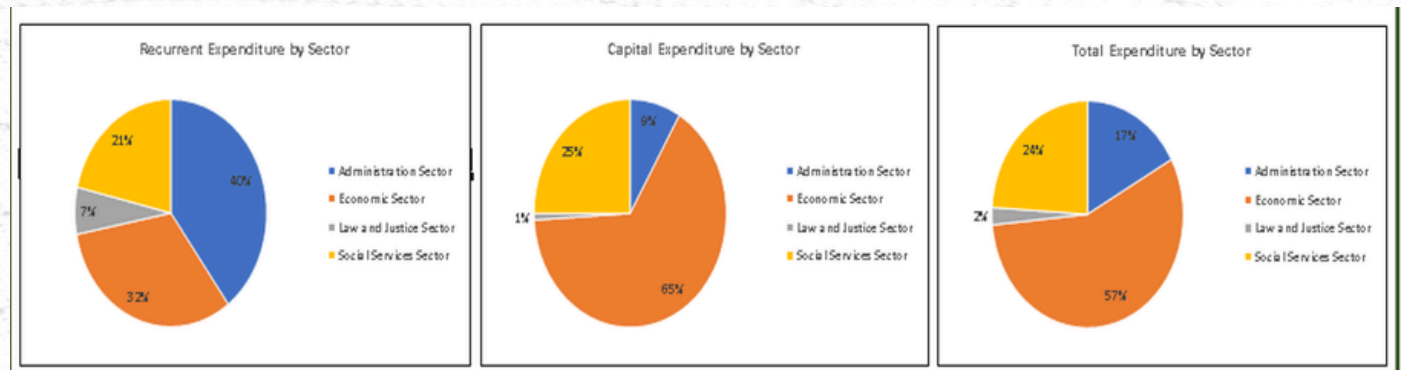
SECTION 4:

Who will be spending the Money?

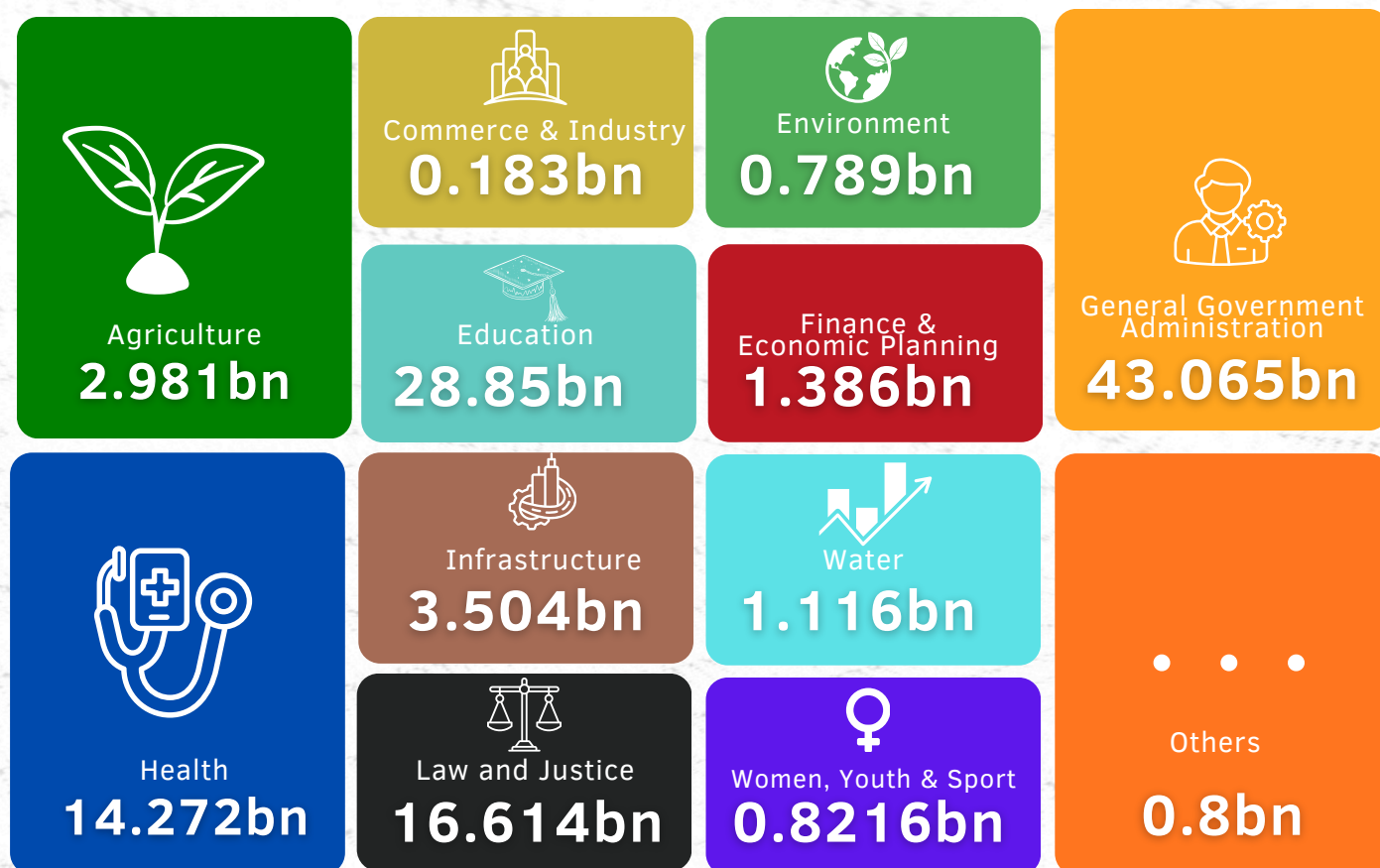
This section looks at the main sectors where the money will be spent and the ministries who will be spending the money.

Expenditure by Main Sectors of Government

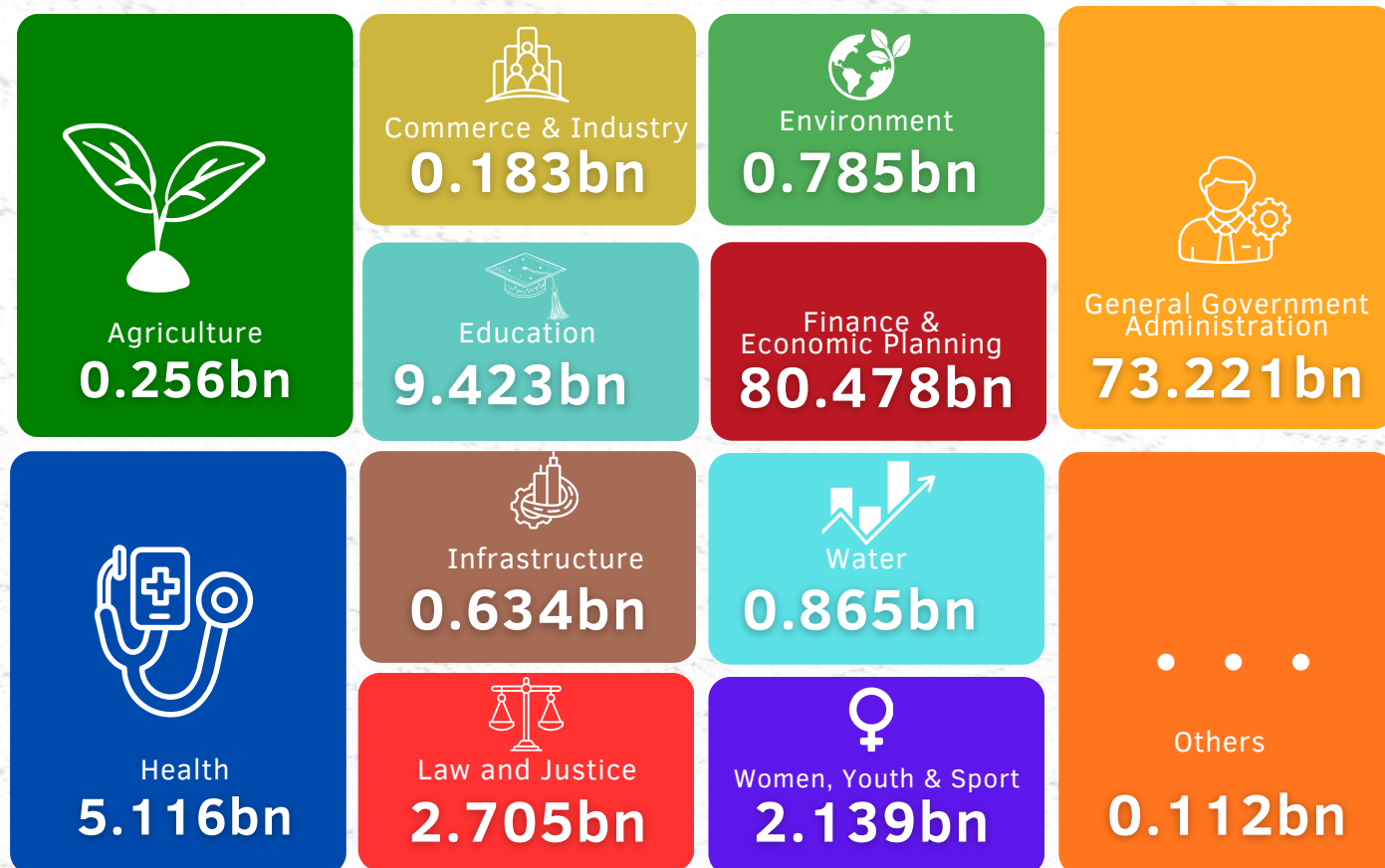
How much have we allocated to each of the main Sectors of Government, and for what?						
Expenditure by Main Sector	2026 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Administration Sector	42,808,767,141	64,484,758,946	8,238,451,566	115,531,977,654	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



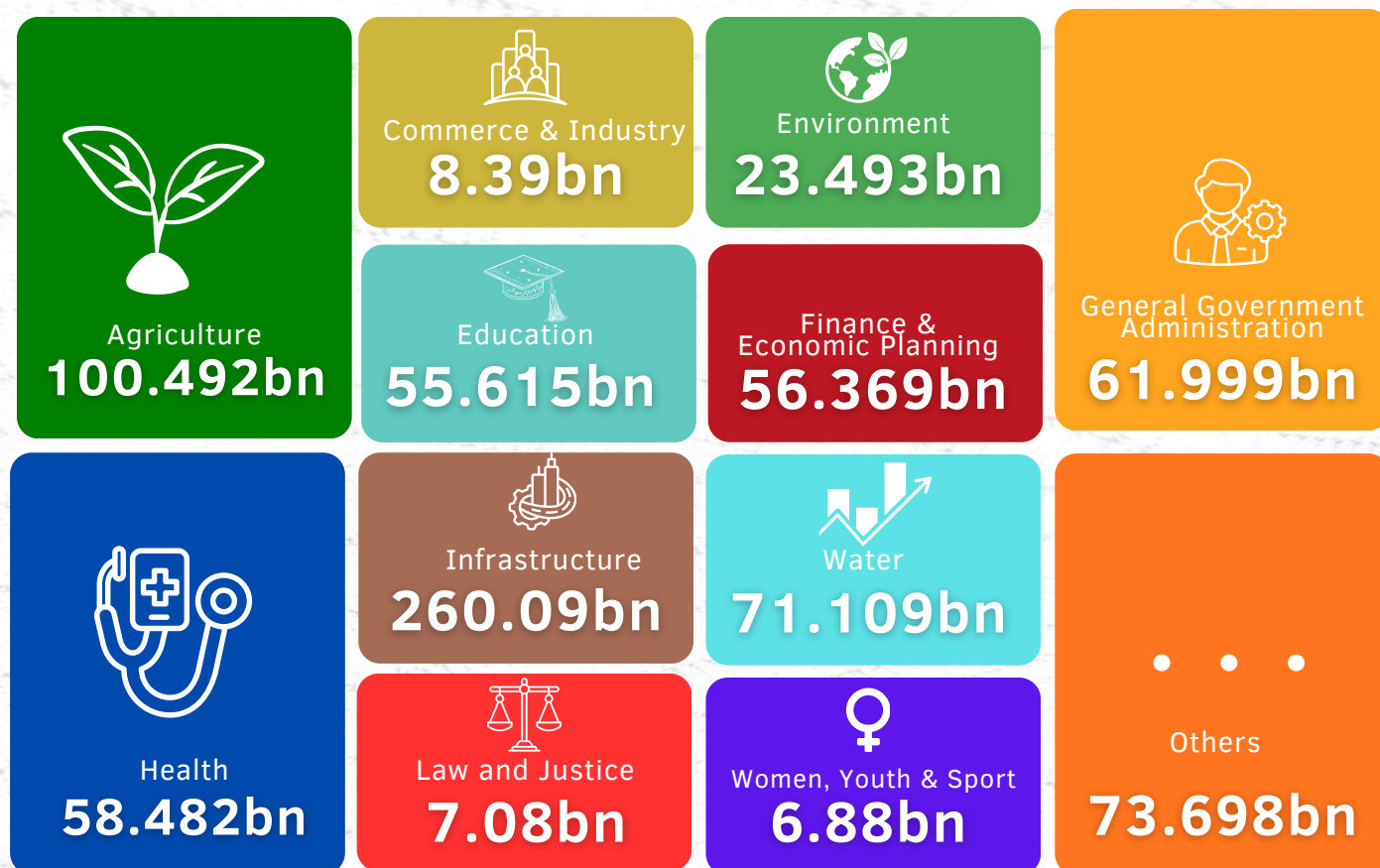
Personnel Expenditure by Sector



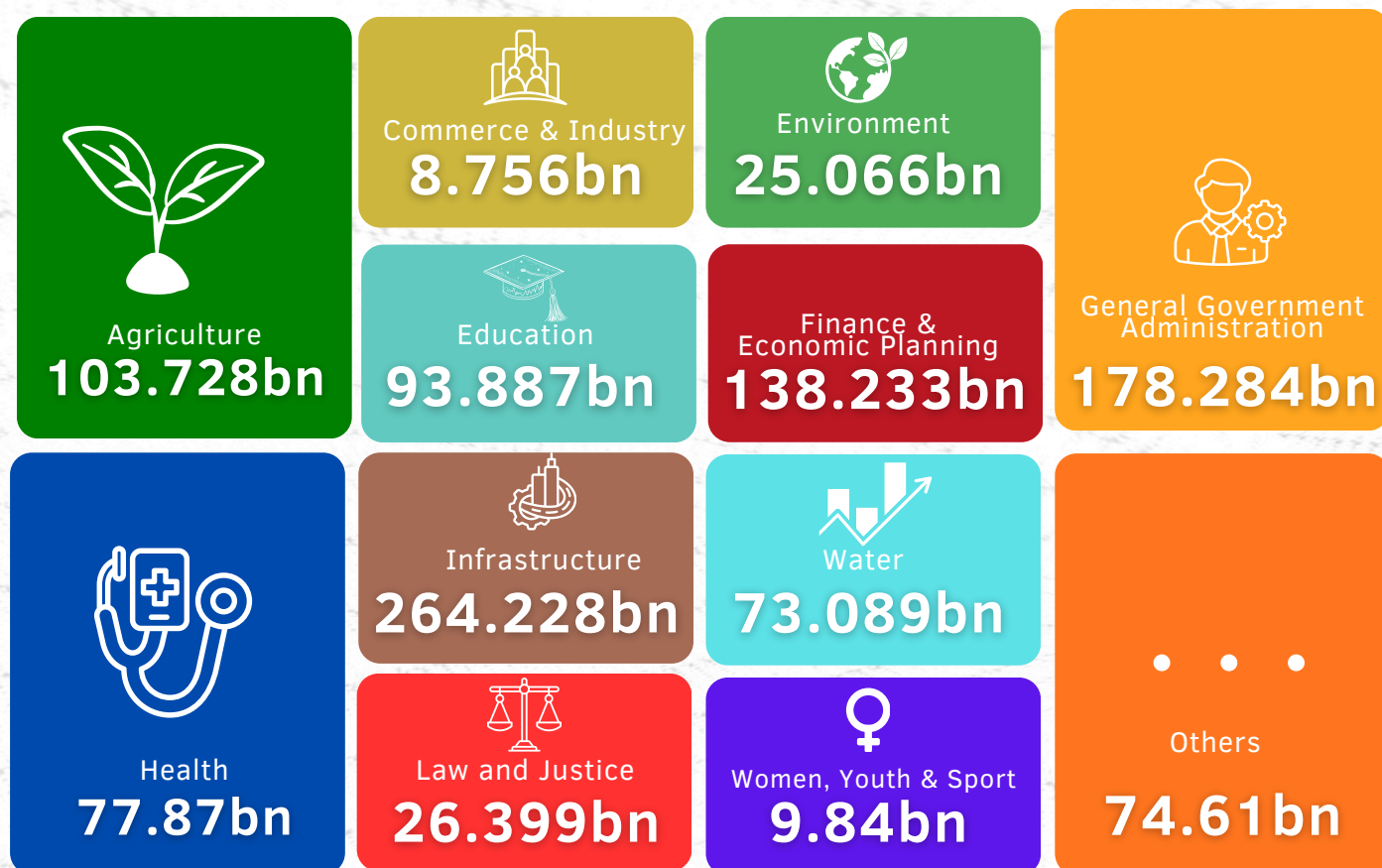
Other Recurrent Expenditure by Sector



Capital Expenditure by Sector



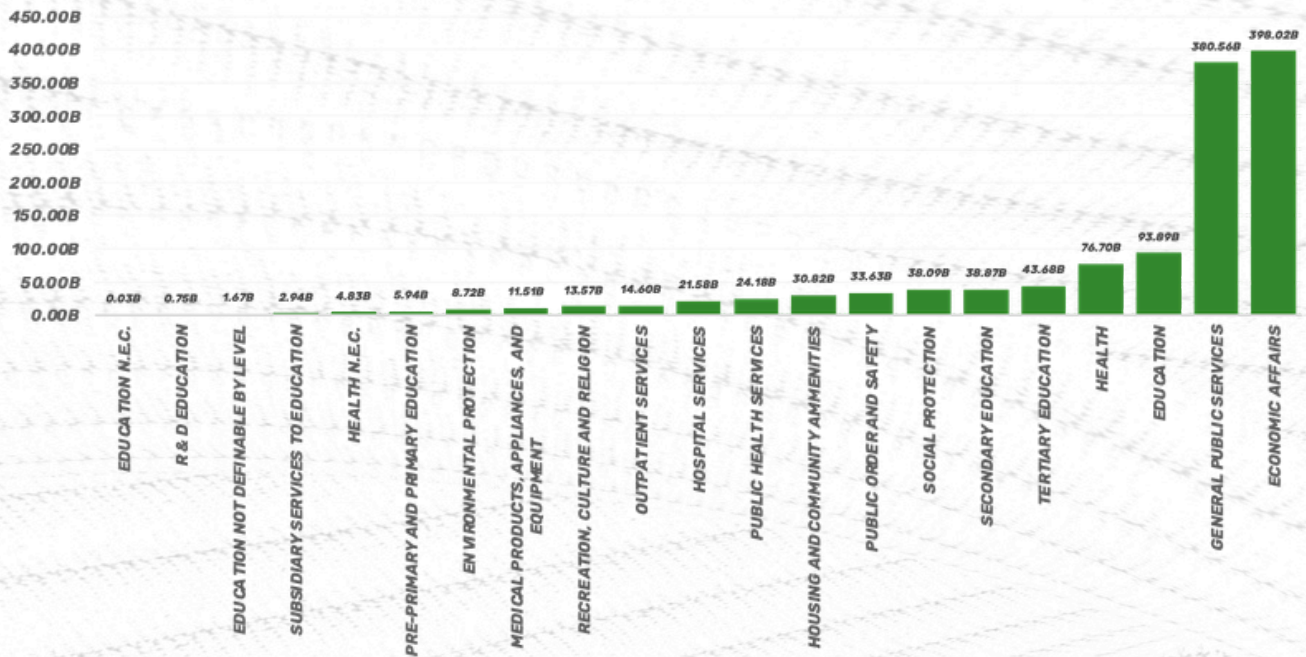
Total Expenditure by Sector



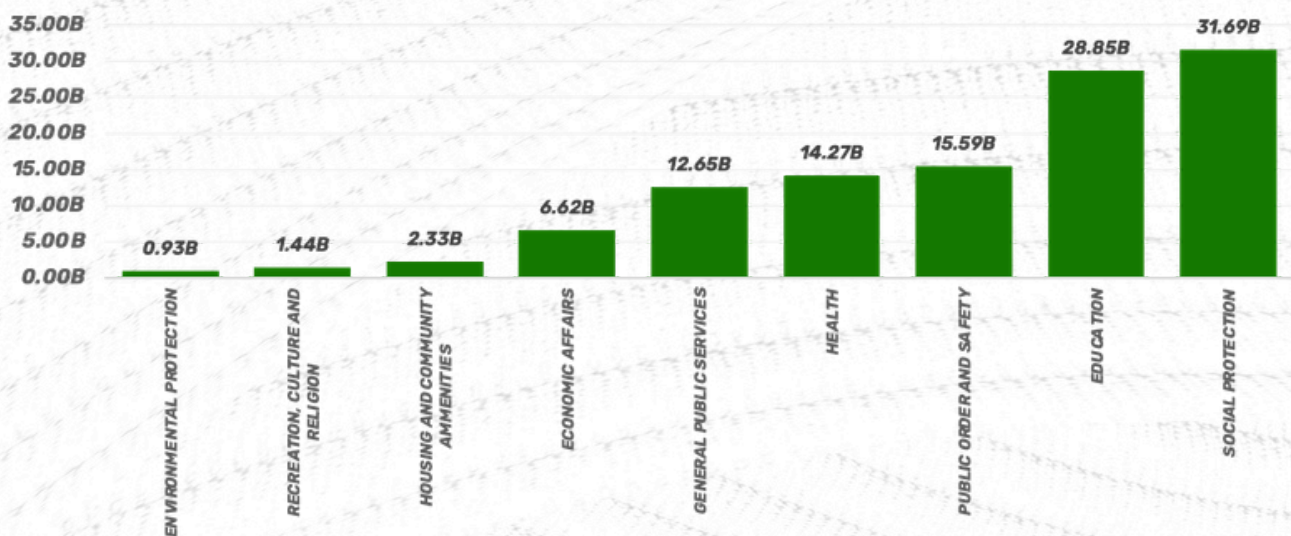
Total Expenditure by Functional Classifications

Function	2026 Approved Budget
<u>Total Expenditure</u>	<u>1,073,991,335,895.00</u>
GENERAL PUBLIC SERVICES	380,561,743,132.52
PUBLIC ORDER AND SAFETY	33,630,092,468.86
ECONOMIC AFFAIRS	398,017,360,847.09
ENVIRONMENTAL PROTECTION	8,715,887,397.20
HOUSING AND COMMUNITY AMMENITIES	30,818,859,684.50
HEALTH	76,700,815,738.96
MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	11,514,238,050.00
OUTPATIENT SERVICES	14,601,360,814.52
HOSPITAL SERVICES	21,576,787,249.07
PUBLIC HEALTH SERVICES	24,180,220,277.37
HEALTH N.E.C.	4,828,209,348.00
RECREATION, CULTURE AND RELIGION	13,573,981,478.58
EDUCATION	93,887,373,839.78
PRE-PRIMARY AND PRIMARY EDUCATION	5,942,558,000.00
SECONDARY EDUCATION	38,865,381,351.46
TERTIARY EDUCATION	43,683,698,007.28
EDUCATION NOT DEFINABLE BY LEVEL	1,673,598,079.18
SUBSIDIARY SERVICES TO EDUCATION	2,942,138,401.86
R & D EDUCATION	750,000,000.00
EDUCATION N.E.C.	30,000,000.00
SOCIAL PROTECTION	38,085,221,307.51

Total Expenditure by Functional Classifications

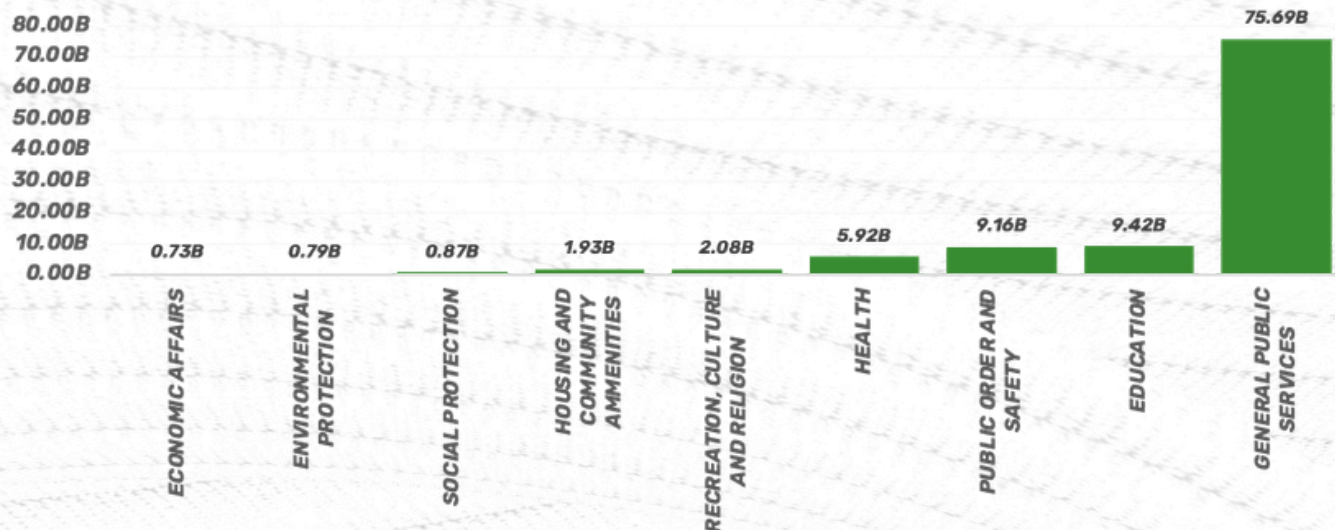


Total Personnel Expenditure by Functional Classification



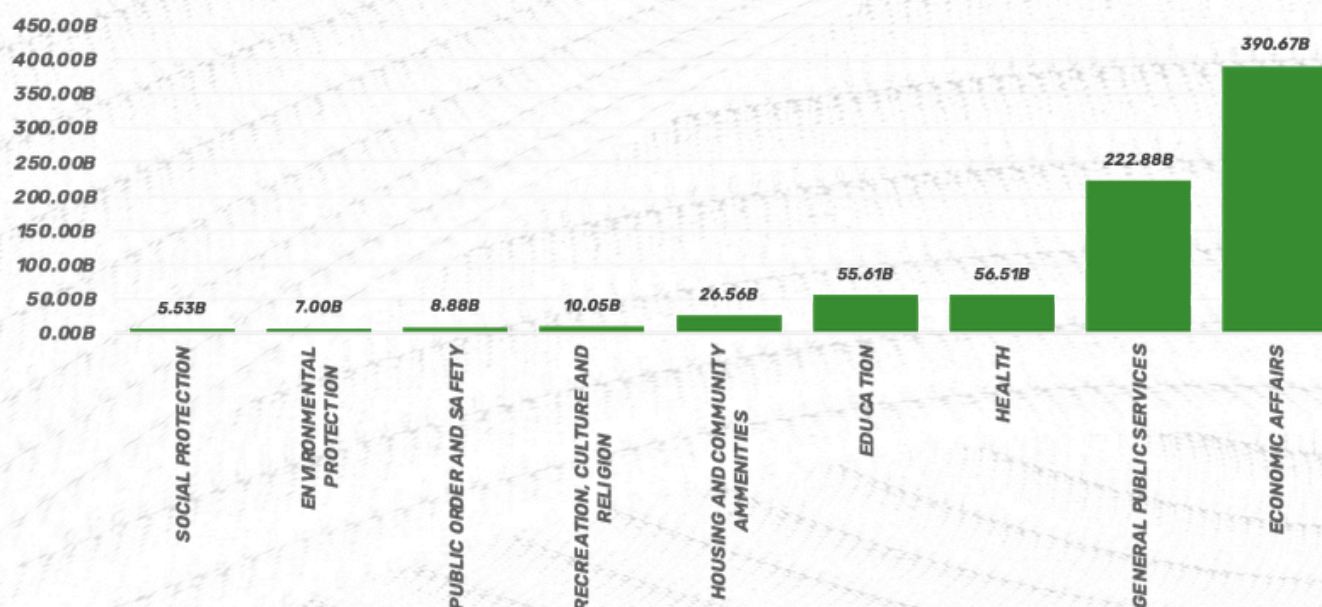
Total Personnel Expenditure ₦114,379,848,972.89

Other Non-Debt Recurrent Expenditure by Functional Classification



Total Other Non-Debt Recurrent Expenditure ➔ **₦106,577,314,889.16**

Capital Expenditure by Functional Classification



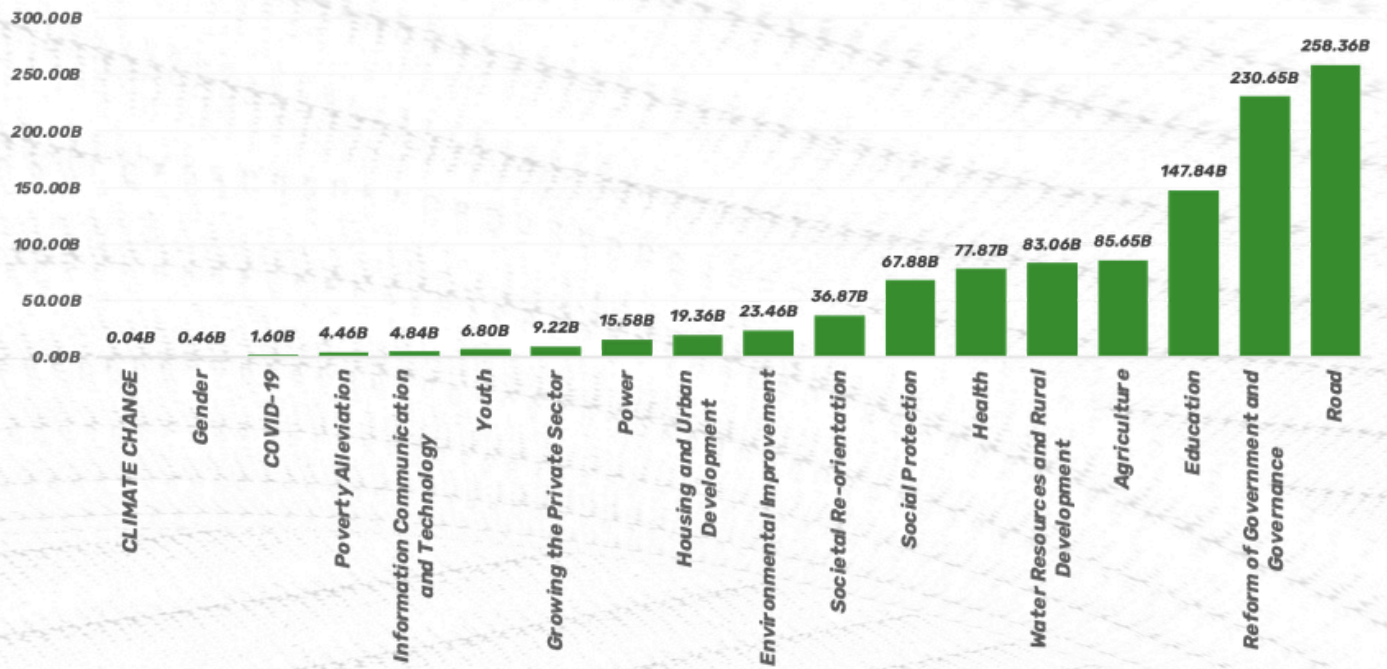
Total Capital Expenditure ➔ **₦783,694,704,491.00**

Total Expenditure by Programme Classification

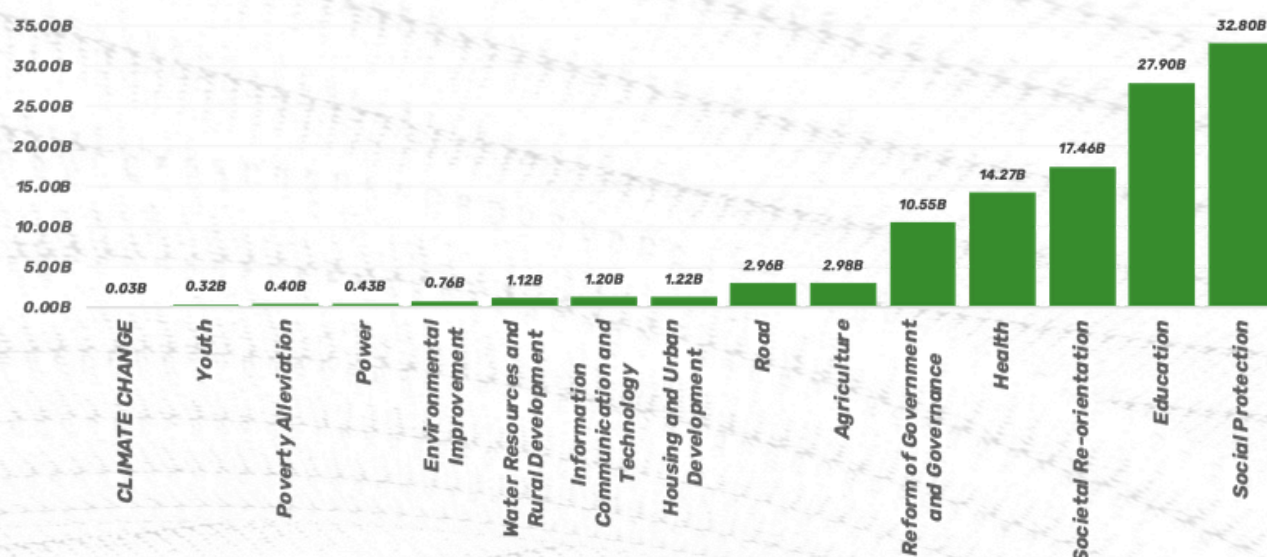
Sector, Objective and Programme	2026 Approved Budget
<u>Total Expenditure</u>	<u>1,073,991,335,895.00</u>
Agriculture	85,652,796,650.10
Societal Re-orientation	36,866,426,740.49
Poverty Alleviation	4,464,395,272.92
Health	77,869,810,552.46
Effective governance of the health system	19,715,907,526.16
Community engagement and participation in health	-
Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	
Provision of adequate and modern health infrastructure for health services delivery	58,023,903,026.30
Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	-
Evidence generation and utilisation	130,000,000.00
Education	147,839,586,643.06
Effective governance of the education system	43,813,326,794.58
Increase in access, retention, and completion rate at all levels	15,578,650.00
Improved quality of teaching and learning outcomes	148,000,000.00
Adequate infrastructure at all levels	103,367,594,446.48
Improved education information management system (EIMS)	59,536,752.00
Education Sector Expenditures Not Elsewhere Classified	435,550,000.00

Sector, Objective and Programme	2026 Approved Budget
Housing and Urban Development	19,358,151,995.90
Gender	459,000,000.00
Youth	6,795,506,128.00
Environmental Improvement	23,459,047,918.02
Water Resources and Rural Development	83,059,147,585.85
Information Communication and Technology	4,837,977,897.04
Growing the Private Sector	9,218,000,000.00
Reform of Government and Governance	230,647,959,245.82
Power	15,575,092,445.45
Road	258,362,902,130.36
COVID-19	1,600,000,000.00
CLIMATE CHANGE	44,804,000.00
Social Protection	67,880,730,689.54

Total Expenditure By Programme Classification

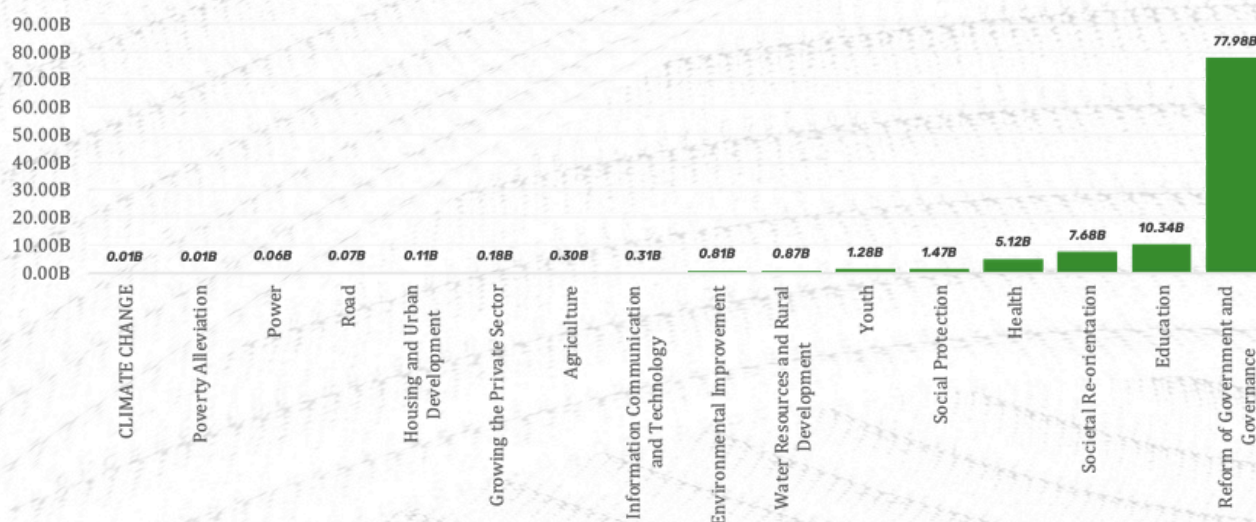


Personnel Expenditure by Programme Classification



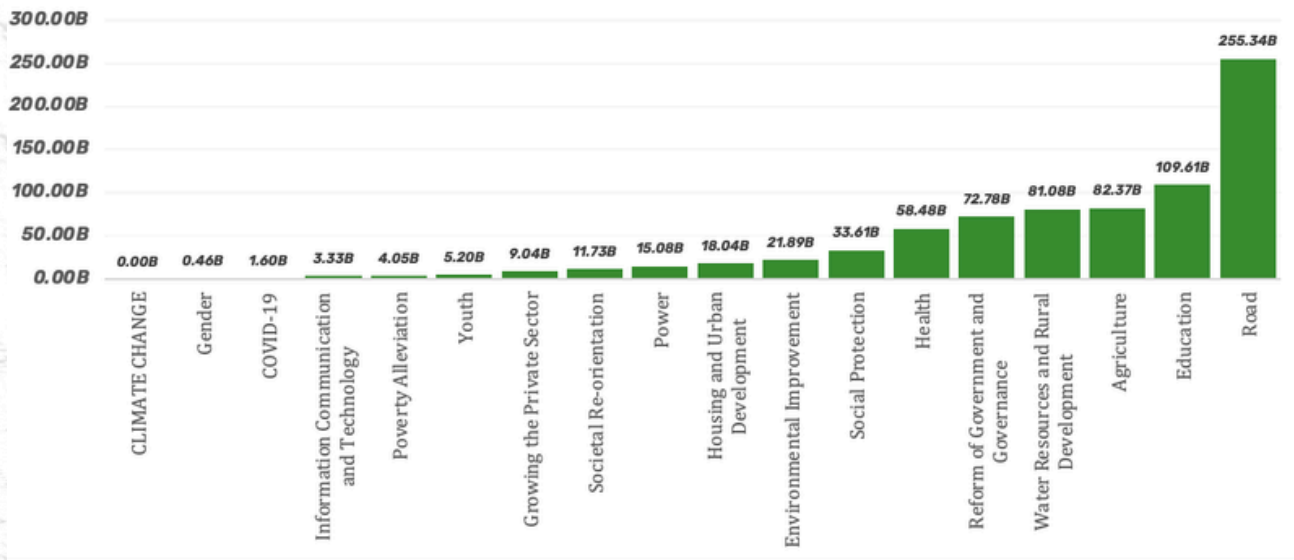
Total Personnel Expenditure ➔ **#114,379,848,972.89**

Other Non – Debt Recurrent Expenditure by Programme Classification



Total Non-Debt Recurrent Expenditure ➔ **#106,577,314,889.16**

Capital Expenditure by Programme Classification

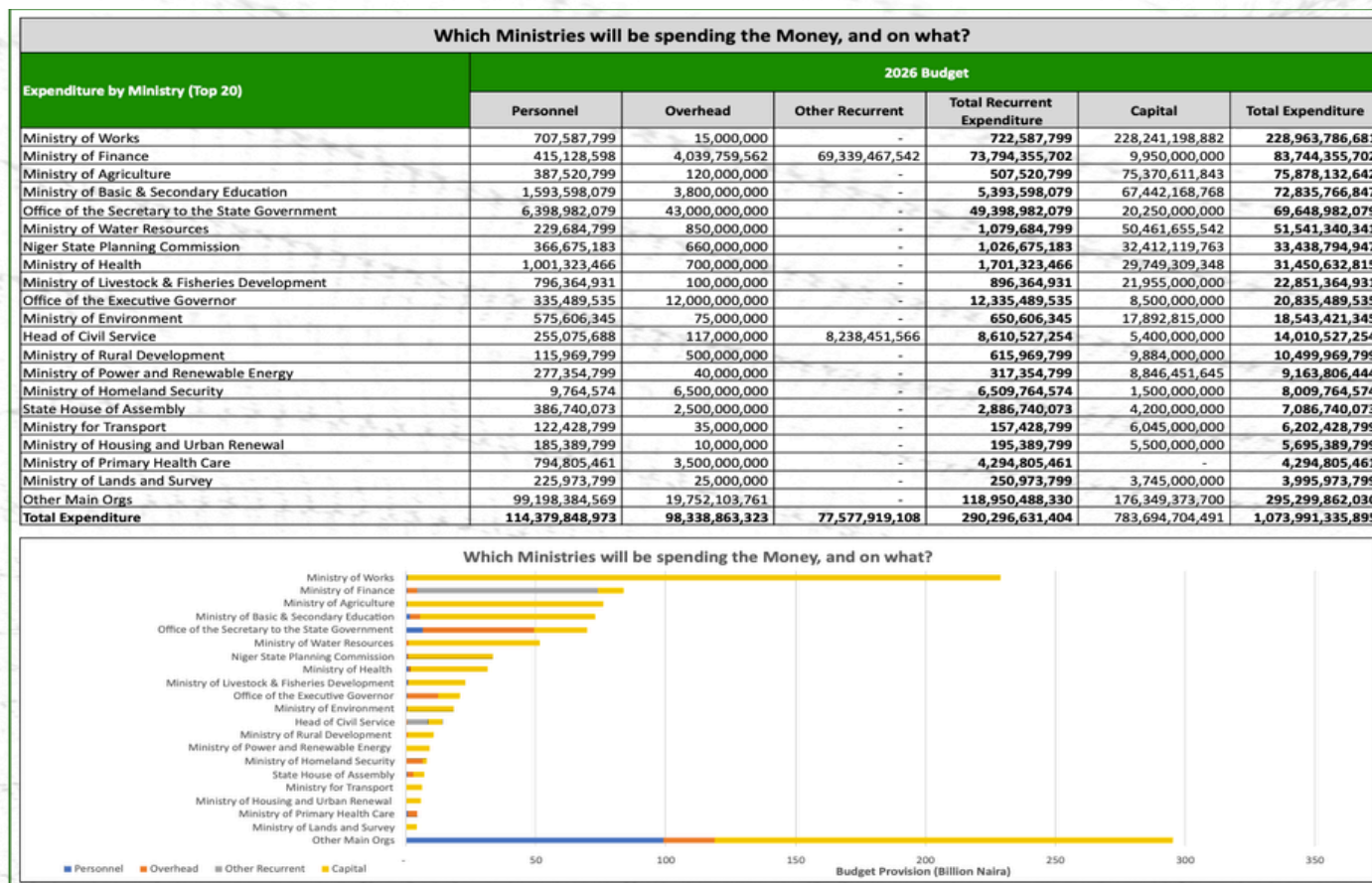


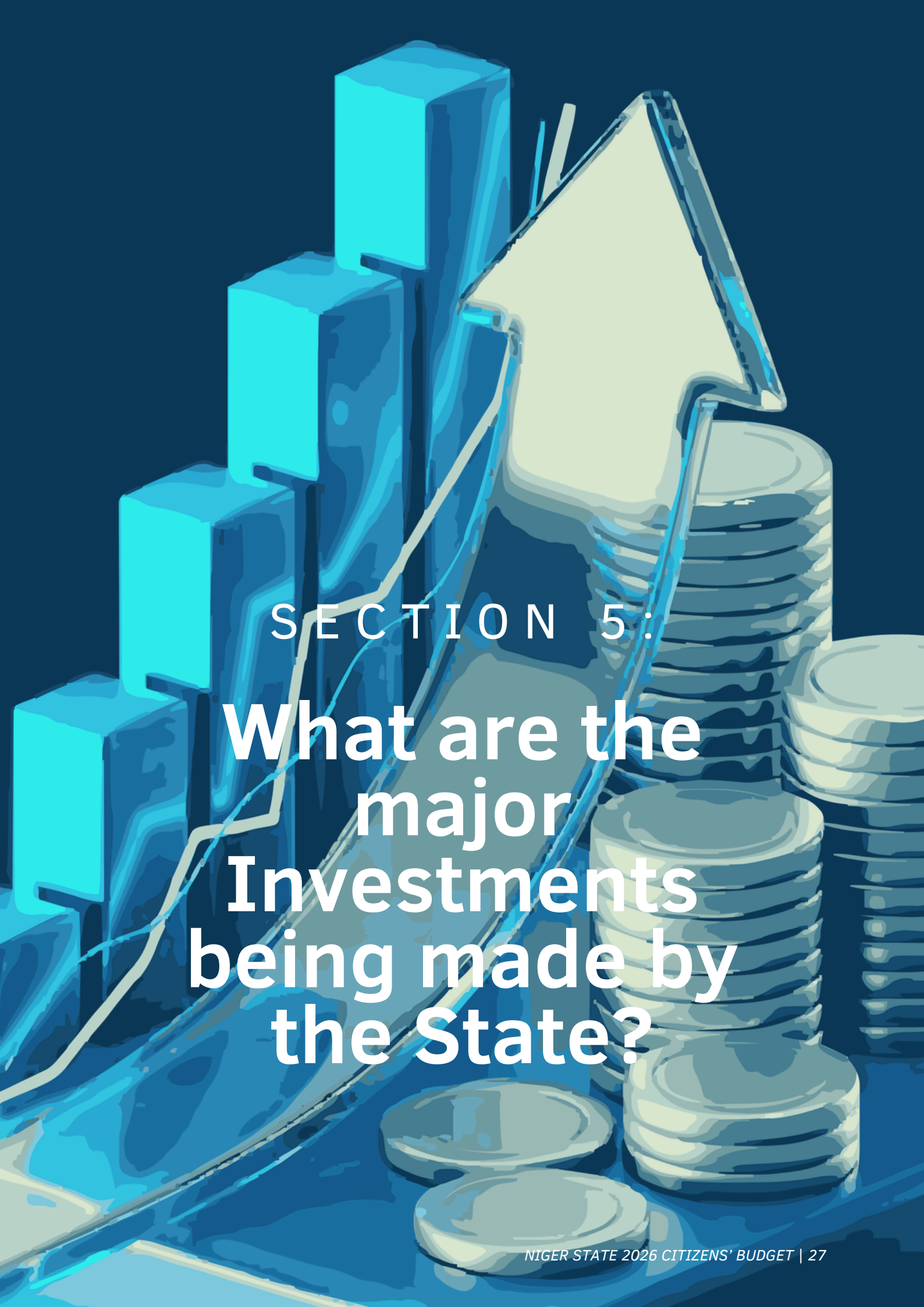
Total Capital Expenditure ➔ **₦783,694,704,491.00**

Health Capital Expenditure by Programme Classification

Sector, Objective and Programme	2026 Approved Budget
Total Capital Health Sector Expenditure	58,481,903,026.30
Health	58,481,903,026.30
Effective governance of the health system	328,000,000.00
Community engagement and participation in health	-
Enhancement of the delivery of Essential Package of Health Services (EPHS) to all	-
Provision of adequate and modern health infrastructure for health services delivery	58,023,903,026.30
Provision of quality, affordable, available, and safe medicines, vaccines, and other	-
Evidence generation and utilisation	130,000,000.00

Which Ministries Will be Spending the Money, and on What?





SECTION 5:

What are the major Investments being made by the State?

What are the major Investments being made by the State?



Establishment of Special Agro-Processing Zone (SAPZ)



Purchase of power tiller, multi-purpose thresher, manual planter and mini weeder for improved agricultural productivity



Ward Development Projects:
Provision of Bore holes, Electrification, Rural Roads and other Infrastructure



Construction of 556km of roads across the State



Support to SMEs through NCARES



Enhancing the production of Beef, Cattle and Sheep Ranching under L-PRESS



Expansion of Indoor Hatchery and feed mill



Value Chain Development Programme (VCDP)- Rice and Cassava



Purchase and distribution of inorganic fertilizer for 2026 farming season



Construction of Grade 'C' Abattoirs in some selected LGAs



Exploration of Mineral Resources



Installation of integrated solar street lights along major streets across the State

What are the major Investments being made by the State?



Extension of Electricity to towns and villages in the three senatorial zones



Purchase of 1,000 units of tricycles and establishment of swapping stations



Social investment programme- N-POWER



Development of Tertiary institutions



Completion of redevelopment of 3 - Arm Zone Phase



Upgrading of Primary Health Care Facilities



Extension of distribution pipeline network across major cities



Erosion Control and Agro Climatic Activities (ACReSAL)



Construction of dam for Urban Water Supply



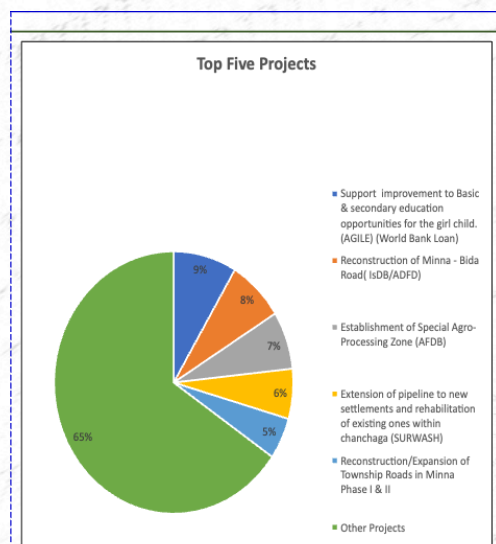
Establishment of Green Industrial Parks



Provision of basic infrastructure through AGILE

Largest Capital Expenditure Projects

What are the major Capital Investments we are planning?		
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 aquisition 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	





SECTION 6:

Which Citizens' Nominated Projects have been included in the Budget?

The Niger State Government has institutionalized engagement of citizens in its plan/budget preparation process. Knowing fully well that Medium Term Expenditure Framework (MTEF) is the basis of annual budget, stakeholders from the State House of Assembly, implementing ministries, Departments and Agencies (MDAs), Civil society organisations (CSO), Community Based Organisation (CBO), Faith based organisation (FBO), Students union, Members of the academia and host of others are usually invited to deliberate on the revenue and expenditure of the MTEF.

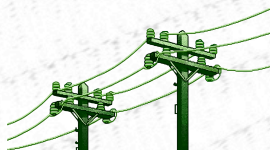
This gives equal opportunities to the stakeholders in contributing to the formulation of the State fiscal framework.

In addition to the foregoing, stakeholders are represented during the budget bi-lateral discussions with the implementing MDAs across all the sectors.

As part of the process of engaging the citizens for budget preparation, the Niger State Planning Commission (NSPC) in collaboration with Ministry for Local Government and Chieftaincy Affairs usually send out letters to Local Government Councils (LGCs) for the conduct of ward level stakeholders' engagement in all the LGAs.

This is immediately followed with zonal townhall meetings across the three senatorial zones by the State and non-state actors. During the meeting, inputs gathered at the ward levels in addition to the agitations and request of the people are harvested to form the bases of the annual budget.

Below are five key citizens nominated projects:



Extension of 33kv line to some communities in the State



Construction of access roads and markets to farmers and business women



Provision of simple modern farming tools to farmers and other inputs

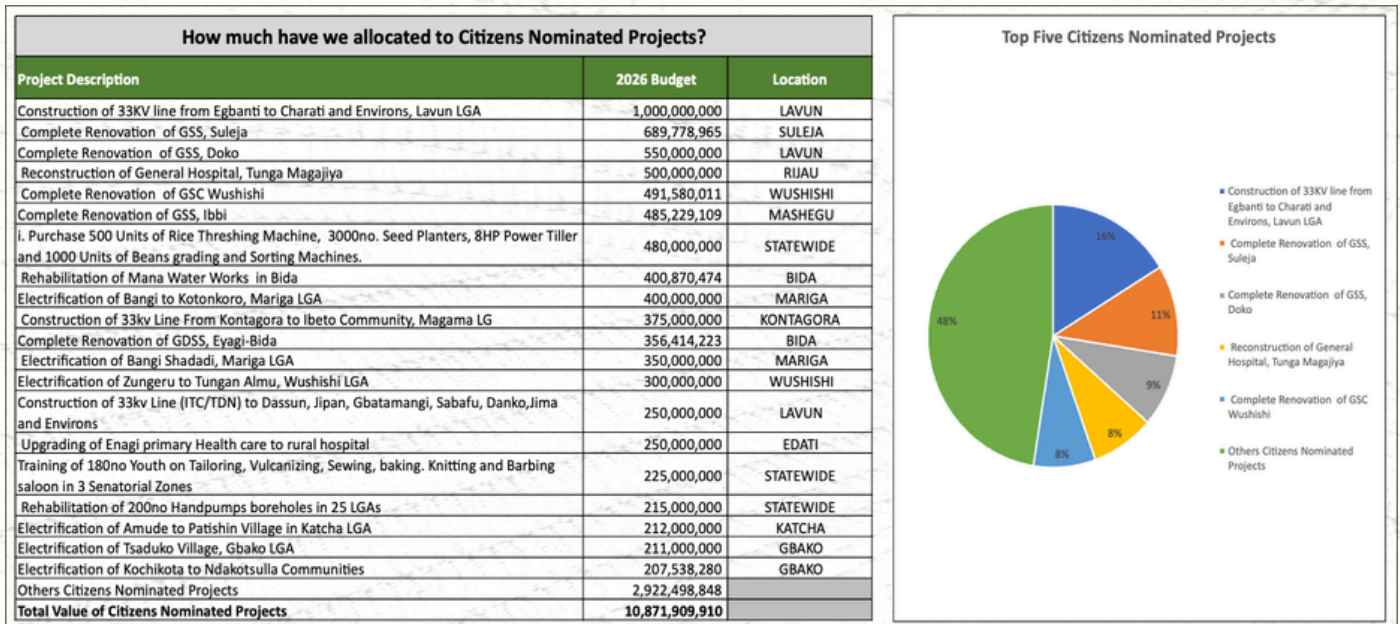


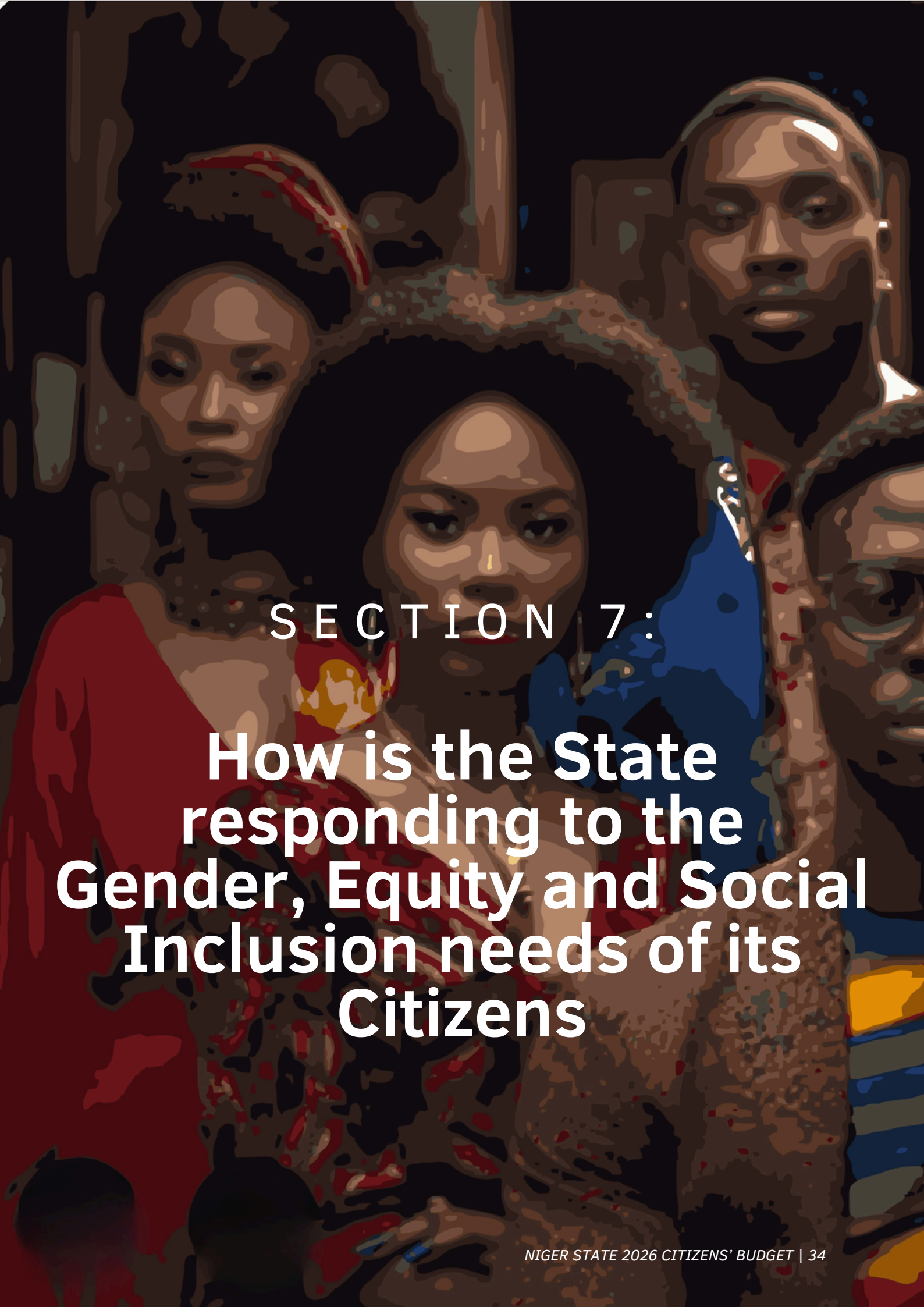
Rehabilitation of some selected health facilities across the three senatorial zones



Construction/renovation of some secondary schools in the State

Citizens Nominated Projects





SECTION 7:

How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens

Gender, Equity and Social Inclusion (GESI) needs of the citizens is one of the priorities of the Niger State Government. This is evidenced in various social security initiatives such as Social Investment Programme (SIP), At Risk Children Programme (ARC-P), Transfer to poor and vulnerable households and many others. Similarly, special consideration is given to GESI implementing entities in terms of resource allocation and releases.

The MDAs include Ministries of Women Affairs, Humanitarian Affairs and Disaster Management, Youth and Social Development, Technical and Vocational Education and others.

The total sum of N33.61b is earmarked for the activities in the approved 2026 budget.

Below are some of the key GESI projects:



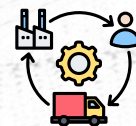
Transfer to poor and vulnerable households



Social Investment Programme



Upgrading of Vocational Training Centres



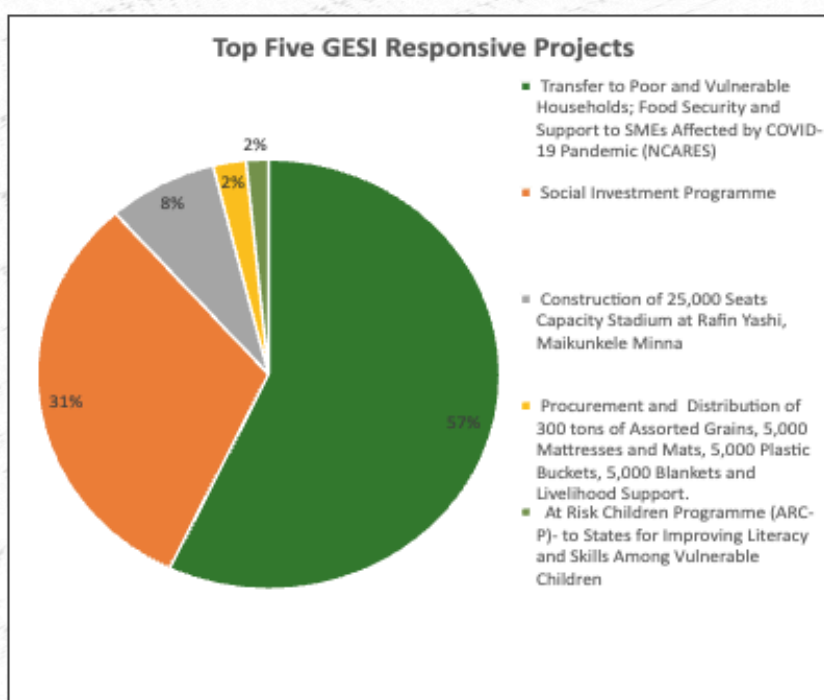
Procurement and distribution of assorted grains and household utensils

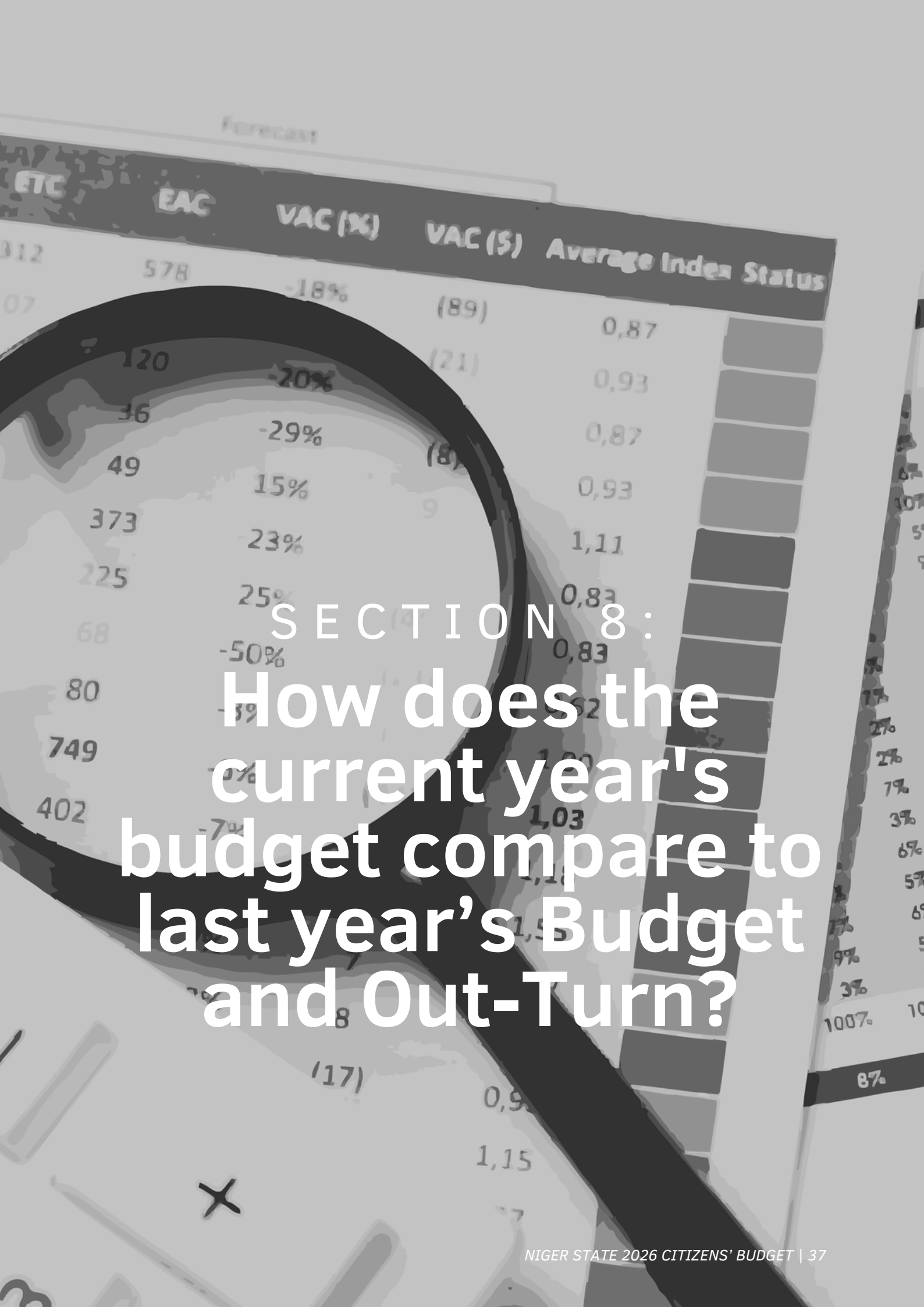


Construction 25,000 seats capacity stadium

Projects that Respond to GESI Needs

How much have we allocated to Gender, Equity and Social Inclusion responsive Projects?		
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
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
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
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	1,409,000,000	
Total Value of GESI Responsive Projects	33,608,065,089	





SECTION 8: How does the current year's budget compare to last year's Budget and Out-Turn?

Comparison of Revenue Estimates with Prior Year

How do our Revenue Estimates for 2026 compare to what we budgeted and actually collected in 2025?							
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, of which	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%

Comparison of Expenditure Estimates with Prior Year

How do our Expenditure Estimates for 2026 compare to what we budgeted and actually spent in 2025?							
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	-	3,300,000,000	-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%	1,149,735,209	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%

Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Recurrent Expenditure

How much have we allocated to each Ministry in 2026 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2025?							
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	5,393,596,079	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	478.3%	15,819,793,560	212.3%	15,293,126,106	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%
Head of Civil Service	8,610,527,254	2,092,383,688	311.5%	696,724,124	1135.9%	674,301,716	1177.0%
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%
Ministry of Housing and Urban Renewal	195,389,799	117,629,799	66.1%	117,629,799	66.1%	67,987,455	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%
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	118,950,488,330	155,644,781,230	-23.6%	97,984,700,335	21.5%	119,251,451,610	-0.3%
Total Expenditure	290,296,631,404	199,652,371,443	45.4%	199,652,371,443	45.4%	163,383,253,436	77.7%

Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Capital Expenditure

How much have we allocated to each Ministry in 2026 for Capital Expenditure compared to what they were allocated and what they actually spent in 2025?							
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	-15.0%	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%
Head of Civil Service	5,400,000,000	1,500,000,000	260.0%	1,500,000,000	260.0%	1,451,687,063	272.0%
Ministry of Rural Development	9,884,000,000	3,440,000,000	187.3%	3,440,000,000	187.3%	-	-
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	290.9%
Ministry of Homeland Security	1,500,000,000	2,200,000,000	-31.8%	2,200,000,000	-31.8%	-	-
State House of Assembly	4,200,000,000	5,816,097,383	-27.8%	5,816,097,383	-27.8%	2,400,000,000	75.0%
Ministry for Transport	6,045,000,000	38,224,400,000	-84.2%	7,870,000,000	-23.2%	713,562,500	747.2%
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	12.8%
Ministry of Primary Health Care	-	19,779,758,480	-100.0%	759,776,000	-100.0%	13,938,155,302	-100.0%
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	66.3%
Other Main Orgs	176,349,373,700	157,347,648,656	12.1%	146,735,089,806	20.2%	31,359,844,719	462.3%
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%

Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Total Expenditure

How much have we allocated to each Ministry in 2026 for Total Expenditure compared to what they were allocated and what they actually spent in 2025?							
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%
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%
Head of Civil Service	14,010,527,254	3,592,383,688	290.0%	2,196,724,124	537.8%	2,125,988,779	559.0%
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%
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	295,299,862,030	312,992,429,886	-5.7%	244,669,790,141	20.7%	150,611,296,329	96.1%
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%

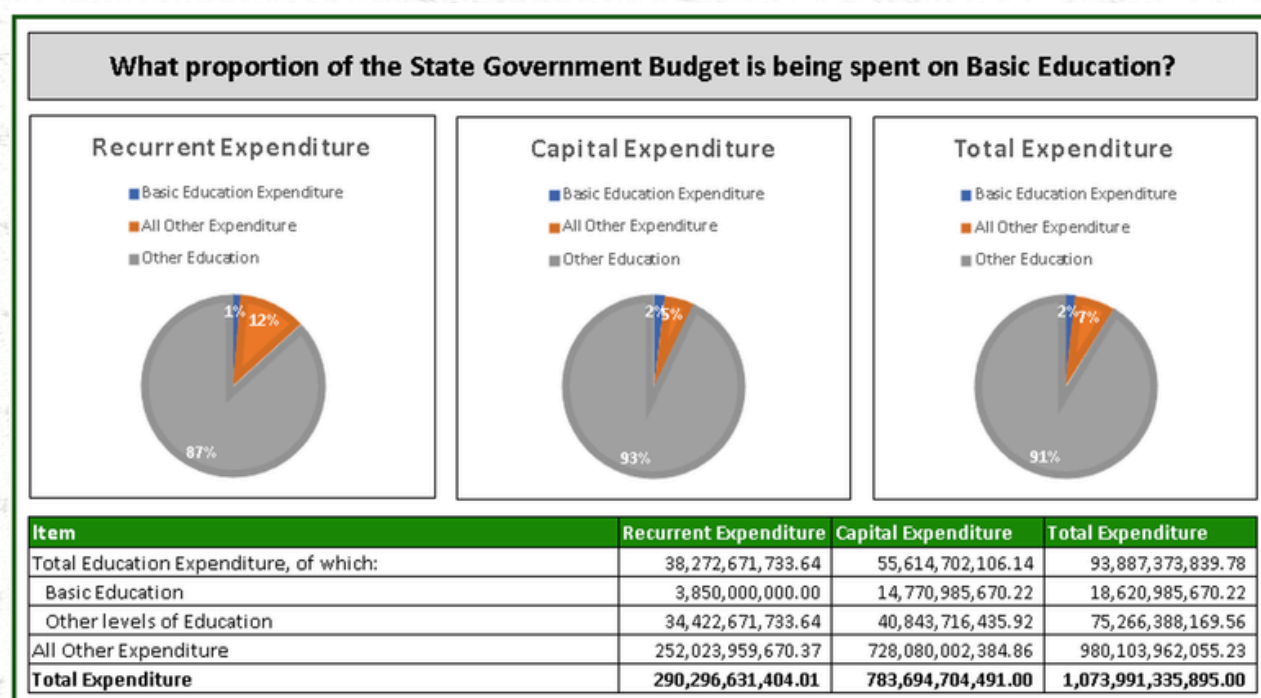


Annexure 1: Basic Education sector Citizens Budget

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.

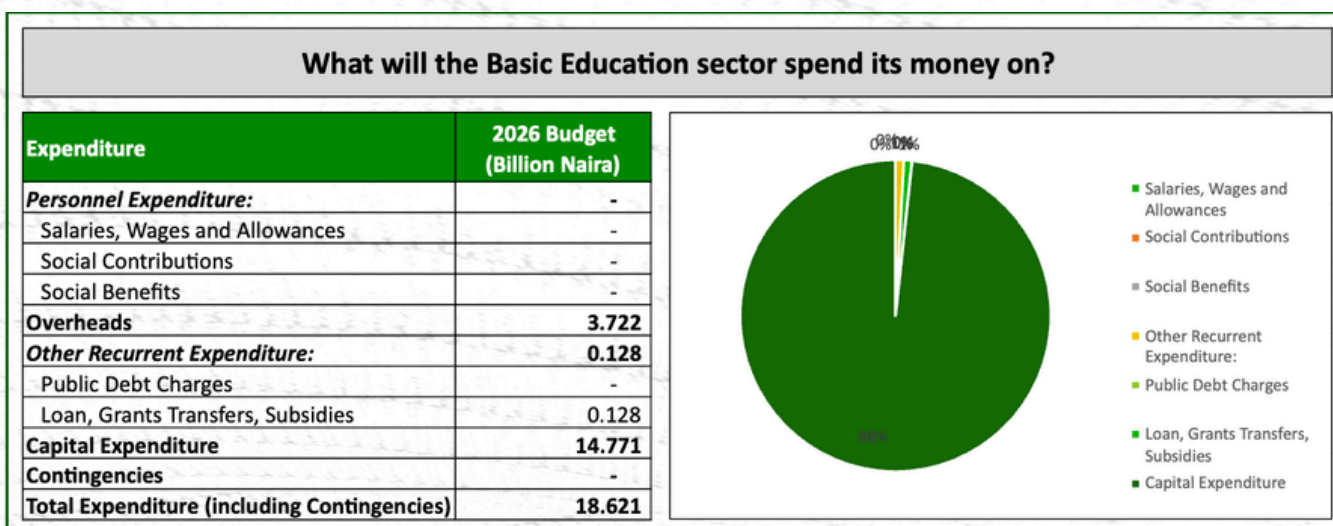
The Basic Education sector expenditures are expenditures undertaken to deliver pre-primary, primary education and junior secondary education services in the state usually through the ministry of education or the ministry for Basic Education, State Universal Basic Education Board (SUBEB) as well as agency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

Basic Education Expenditure as a proportion of Total Expenditure



This table present 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.

Nature of Basic Education Expenditure



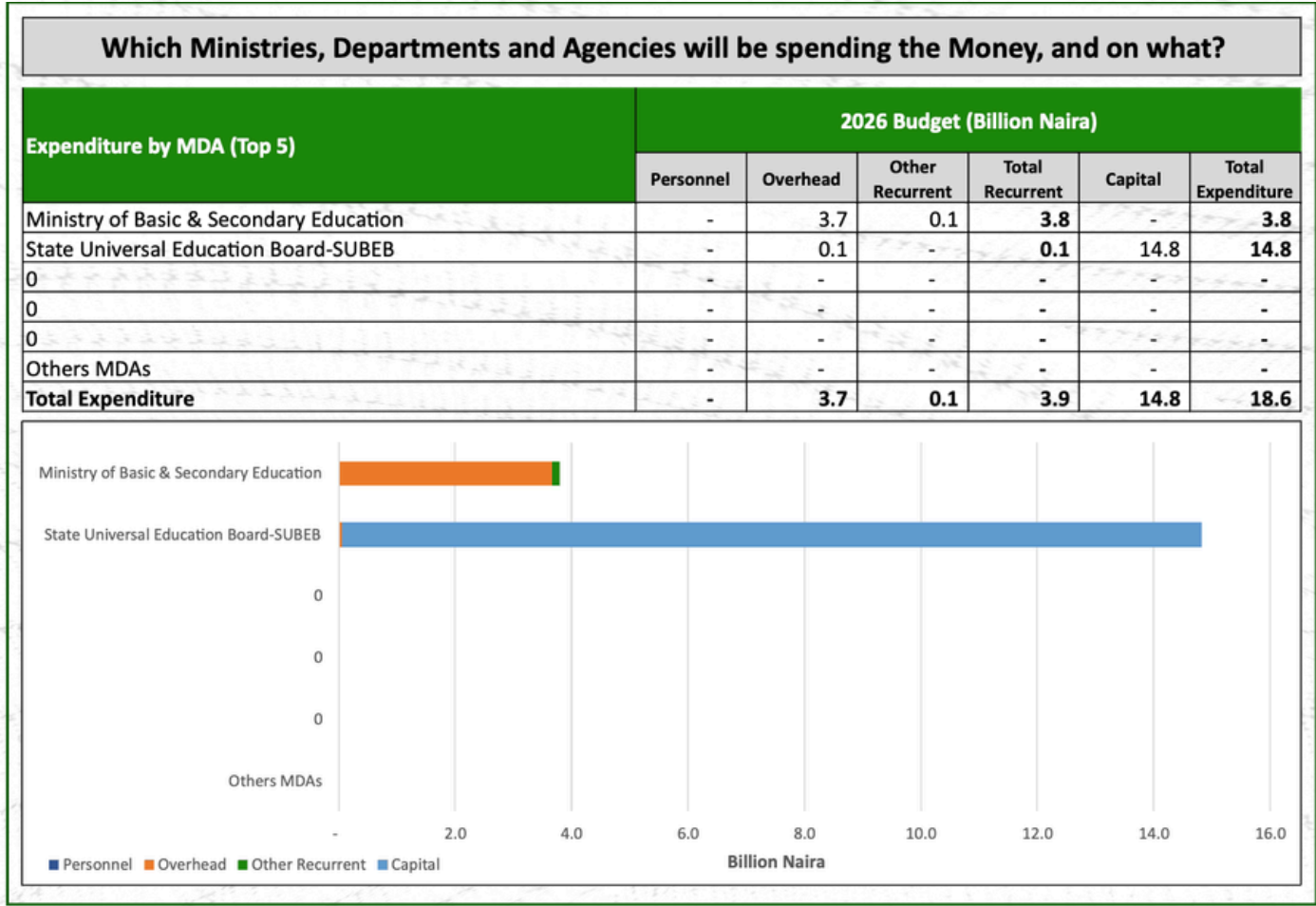
This table presents a description of the nature of basic education expenditure, in terms of what goes into recurrent expenditure and capital expenditure. How much is expected to go into Basic Education, Other levels of education as well as how much goes into all other expenditure.

This also presents 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 include public debt charges, loan 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.

Basic Education Expenditure by Administrative Classification

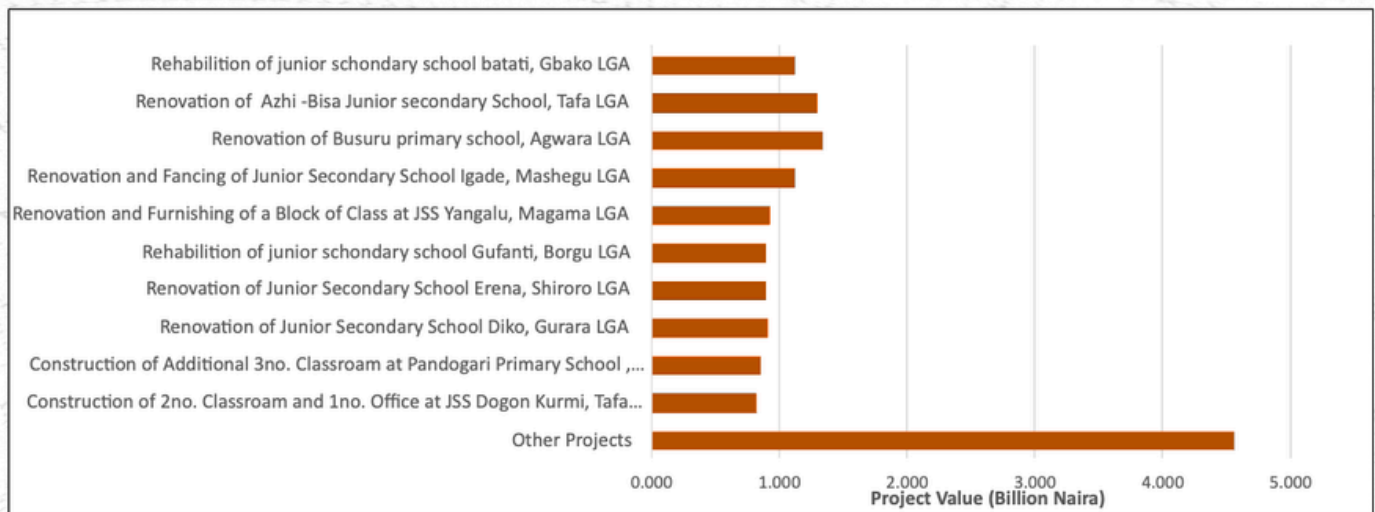


This table present the Basic Education expenditure by administrative classification, highlighting expenditures by the various ministries, departments and agencies of government in the basic education sector in terms how much is budgeted for personnel, overhead, other recurrent cost and capital expenditure.

Projects that Respond to Basic Education Needs

What are the major Capital Investments Projects in the Basic Education sector?

Project	Location (LGA)	Ongoing / New	2026 Budget Provision
Rehabilitation of junior schondary 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
Renovation and Fancing 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 schondary 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. Classroam at Pandogari Primary School , Rafi LGA	RAFI	Ongoing	860,000,000.00
Construction of 2no. Classroam and 1no. Office at JSS Dogon Kurmi, Tafa LGA	TAFA	Ongoing	822,000,000.00
Other Projects			4,562,558,000.00
Total Capital Expenditure			14,770,985,670.22



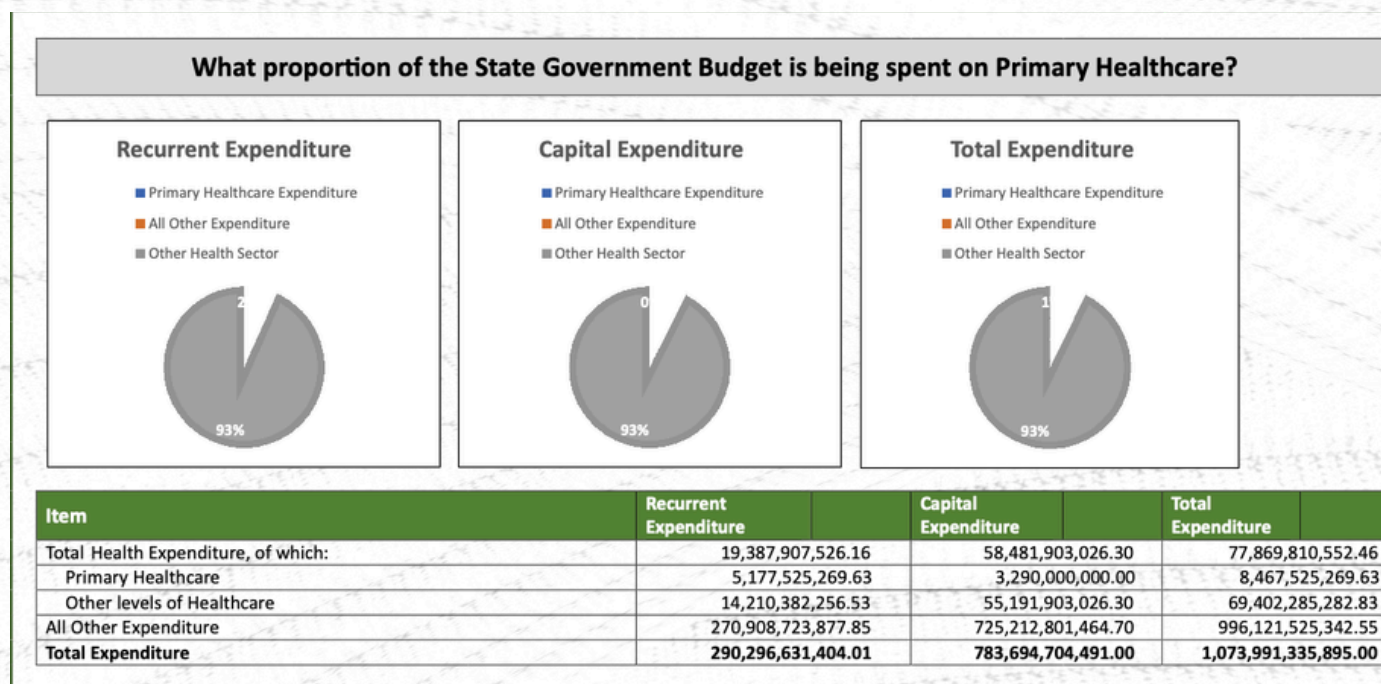
This table present the top 10 projects that respond to basic education needs, stating where they are Located (LGA), the status of the projects - whether the projects are ongoing or new as well as the project amount. This highlights the priority capital project in the basic education sub-sector.

Annexure 2:
**Primary Healthcare
sector Citizens
Budget**

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

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

Primary Healthcare Expenditure as a proportion of Total Expenditure

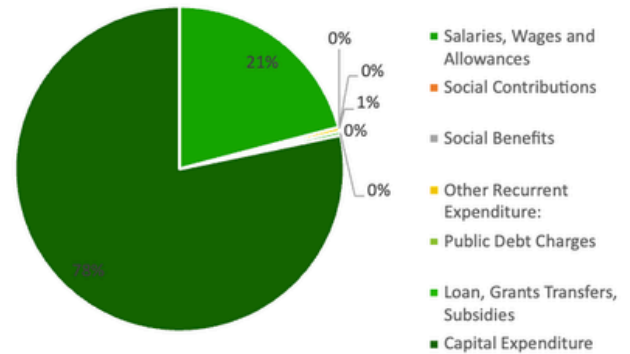


This table present the primary Healthcare expenditure as a proportion of the total expenditure outlay in Niger State for the year 2026. This is presented in terms of recurrent expenditure and capital expenditure in the primary healthcare sub-sector.

Nature of Primary Healthcare Expenditure

What will the Primary Healthcare sector spend its money on?

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

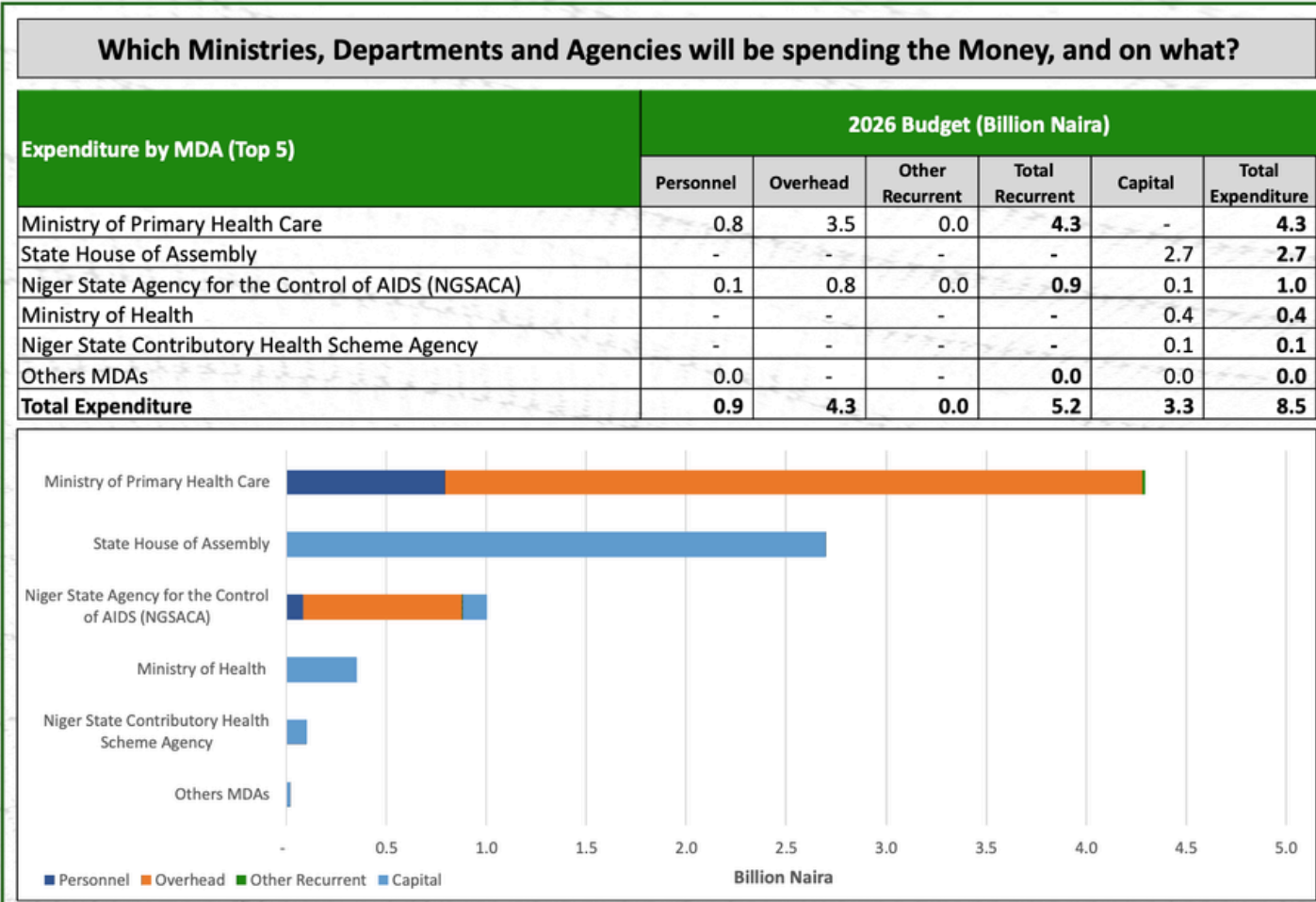


This table seeks to answer the question, what will the primary healthcare sub-sector spend its money on in the year 2026. This include a snapshot description of the amount budgeted for personnel expenditure including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much 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 include public debt charges, loan and advances, grants, transfers and subsidies.

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

Primary Healthcare Expenditure by Administrative Classification

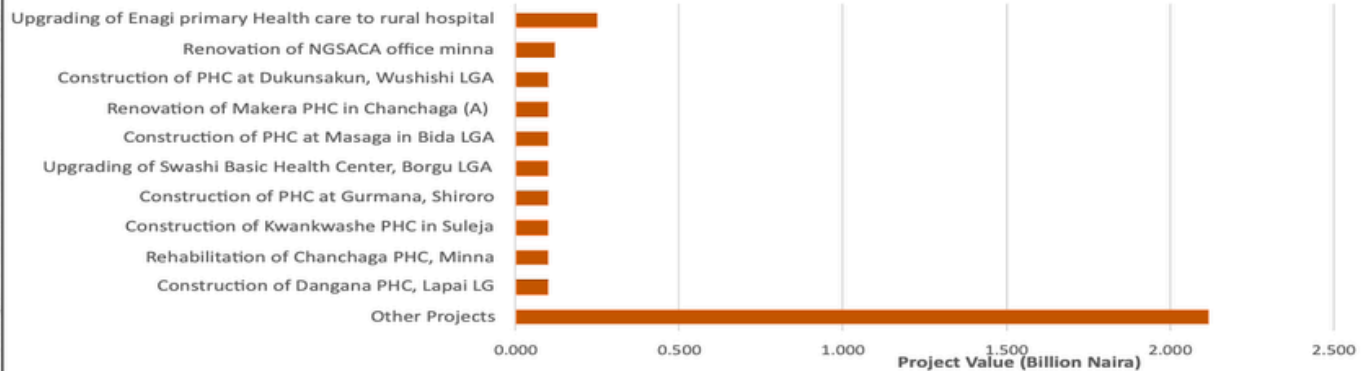


This table is the Primary Healthcare expenditure by administrative classification, highlighting expenditures by the various ministries, departments and agencies of government in the primary healthcare sub-sector in terms how much is budgeted for personnel, overhead, other recurrent cost and capital expenditure.

Projects that Respond to Primary Healthcare Needs

What are the major Capital Investments Projects in the Primary Healthcare sector?

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	BIDA	Ongoing	100,000,000.00
Upgrading of Swashi Basic Health Center, Borgu LGA	BORGU	New	100,000,000.00
Construction of PHC at Gurmana, Shiroro	SHIRORO	New	100,000,000.00
Construction of Kwankwashe PHC in Suleja	SULEJA	Ongoing	100,000,000.00
Rehabilitation of Chanchaga PHC, Minna	CHANCHAGA	Ongoing	100,000,000.00
Construction of Dangana PHC, Lapai LG	LAPAI	Ongoing	100,000,000.00
Other Projects			2,120,000,000.00
Total Capital Expenditure			3,290,000,000.00



This table is the 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.



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