



# **NIGER State Government**

## **2026 Citizens Budget**

### ***Budget of Consolidation***

Incorporating:

*Basic Education Citizens Budget*

*Primary Healthcare Citizens Budget*

Published: **27/02/2026**

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**About the Citizens' 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.

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

- Link to 2026 Appropriation Law: [2026 APPROPRIATION LAW](#)
- Link to 2026 Detailed Budget Publication: [2026 APPROVED BUDGET](#)

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 Policy Overview

The Niger State budget for 2026 has been christened “the Budget of Consolidation” with the government 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% levels of completion for the realization of 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 grade “C” abattoir in some selected Local Government Areas
- Provision of basic social amenities through ward development projects
- Establishment of fish processing centres
- Completion of the dualization of Minna to Bida road
- Completion of Rofia to Borgu 90km road construction
- Completion of Minna township 100km road construction
- Purchase of PTZ long-range camera, Fixed wide-angle camera and Equipment monitoring camera
- Completion of the remodelling of IBB Specialized hospital
- Remodelling of some selected Primary Health Care facilities
- Support to non-formal education through the provision of basic facilities
- Extension of pipeline to new settlements and rehabilitation of existing network (SURWASH)

The 2026 budget is based on the following macroeconomic assumptions

- Inflation rate - 18.00%
- GDP Growth - 3.20%
- Oil Production Bench Mark - 1,600B/D
- Oil Price Bench Mark - \$65 P/B
- Exchange Rate - N1,450/ N1
- Niger State 2025 projected population is 7,478,417 with growth rate of 3.41
- Male population - 3,790,197
- Female population - 3,688,220

## Section 1 Overview of Budget Framework

### General Framework

The Niger State Government approved 2026 budget has a total expenditure outlay of ₦1,073,991,335,895.00 Naira (₦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)

For further details on where the money will come from (revenue) as well as where the money will go (expenditure) see figure 2 on budget overview.

**Figure 1 Financing Framework**

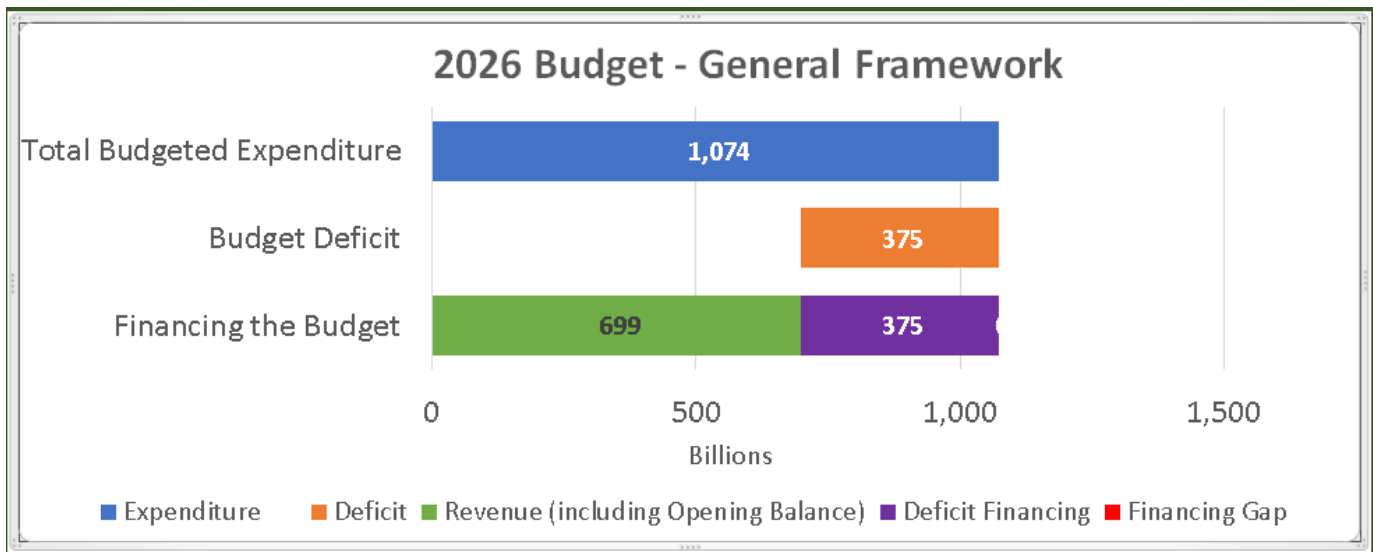
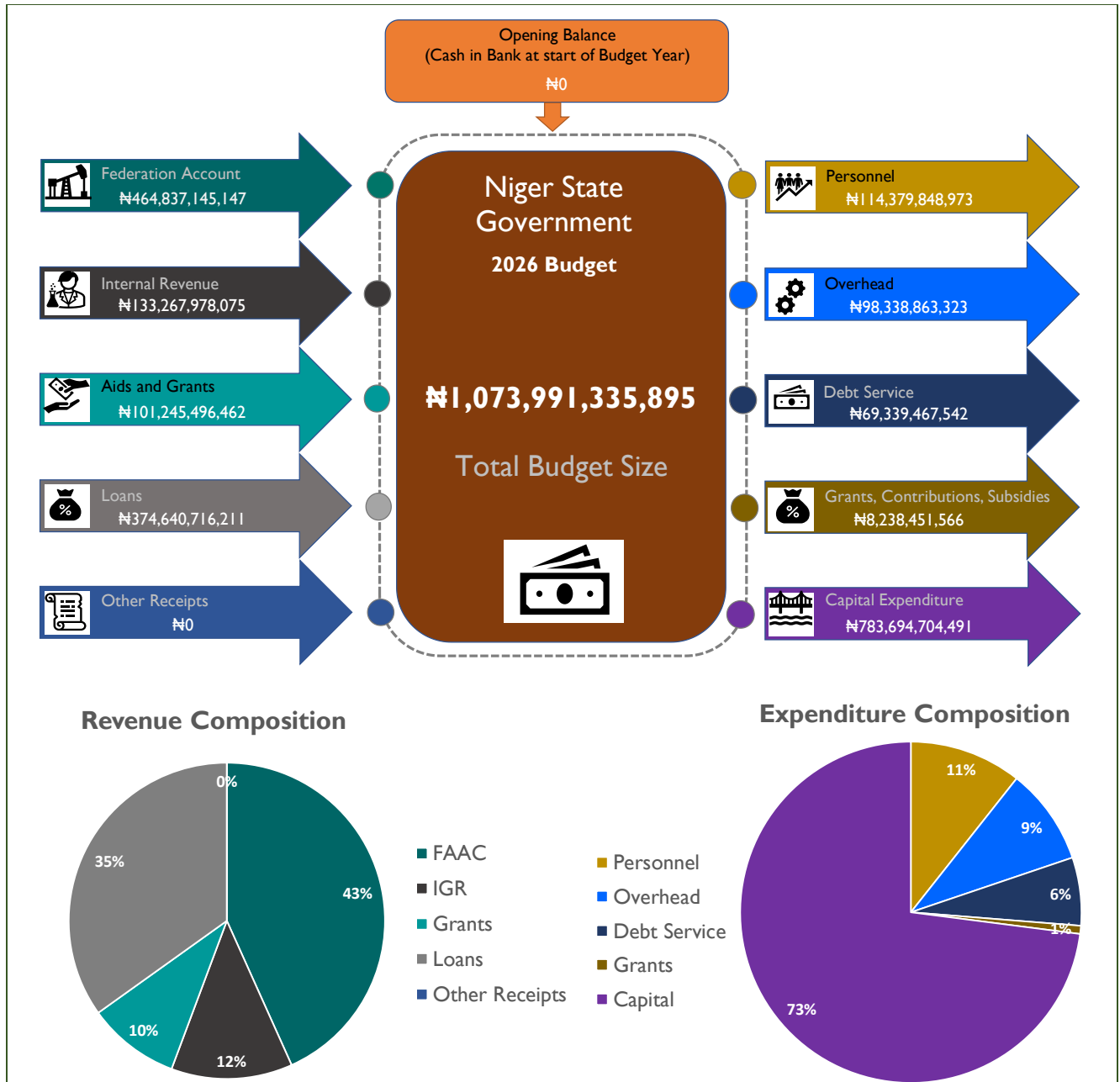


Figure 2 Budget Overview

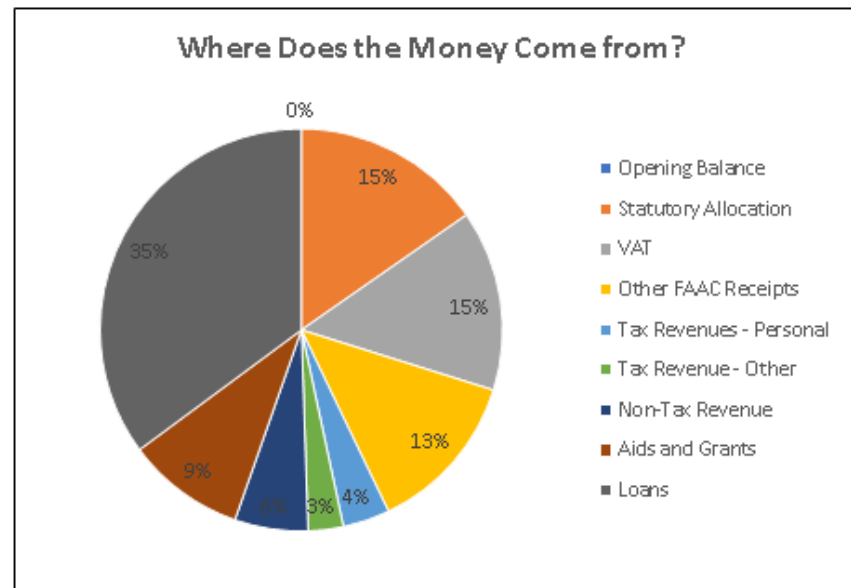


## Section 2 Where will the money come from?

- 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.
- 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)

**Table 1 Sources of Revenues**

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

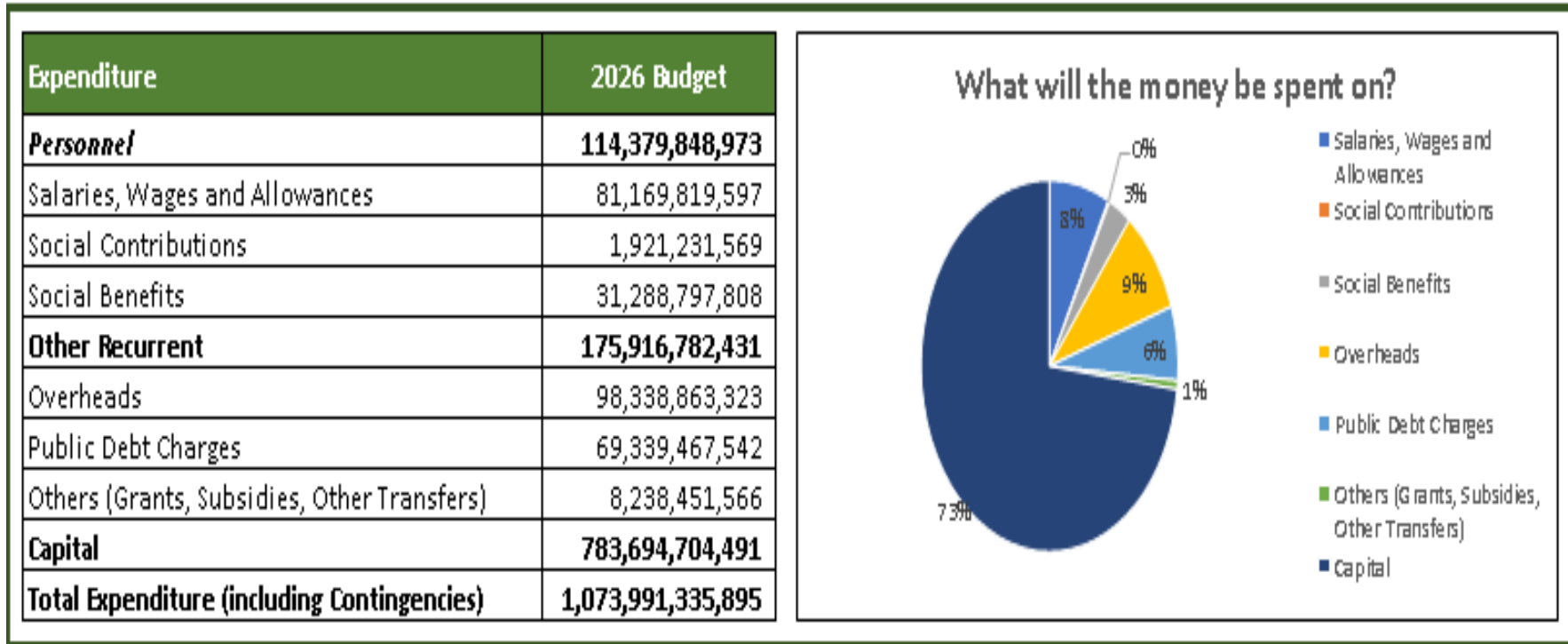


**Table 2 Grants Receipts**

<b>Domestic Aids and Grants (Top 5)</b>		<b>Foreign Aids and Grants (Top 5)</b>	
<b>Source and Purpose</b>	<b>2026 Budget</b>	<b>Source and Purpose</b>	<b>2026 Budget</b>
FGN Grant for Support to State on Infrastructural development	35,000,000,000	UNICEF Grant for Health Promotion "Routine Immunization Govern	5,641,096,700
Tertiary Education Fund (TETFUND) FGN Grant	14,667,288,076	United Nation Development Programme (UNDP) Grant for Support	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 C	1,279,035,000
FGN Grant to State for Nigeria Cares Project Community Action f	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 Zur	7,849,580,135	UNICEF Grant for Monitoring and evaluation of Agriculture & Nut	1,000,000,000
Others	11,217,279,911	Others	2,075,198,590
<b>Total Domestic Aids and Grants</b>	<b>87,904,148,122</b>	<b>Total Foreign Aids and Grants</b>	<b>13,341,348,340</b>

**Table 3 Borrowing (Loans)**

<b>Domestic Loans (Top 3)</b>		<b>Foreign Loans (Top 5)</b>	
<b>Source (and Purpose where applicable)</b>	<b>2026 Budget</b>	<b>Source and Purpose</b>	<b>2026 Budget</b>
(Urban Renewal Project) Commercial bank loan for Construction	150,000,000,000	World Bank Loan for improvement of Basic & secondary educati	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 Proce	42,050,000,000
Others	-	World Bank loan for water facilities in the State (SURWASH)	30,641,332,000
<b>Total Domestic Loans</b>	<b>150,000,000,000</b>	World Bank loan for Rural Access and Agricultural Marketing Pro	16,843,598,443
		Others	40,146,572,000
		<b>Total Foreign Loans</b>	<b>224,640,716,211</b>



### 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.

**Table 4 Nature of Expenditure**

## 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.

**Figure 3 Expenditure by Main Sectors of Government**

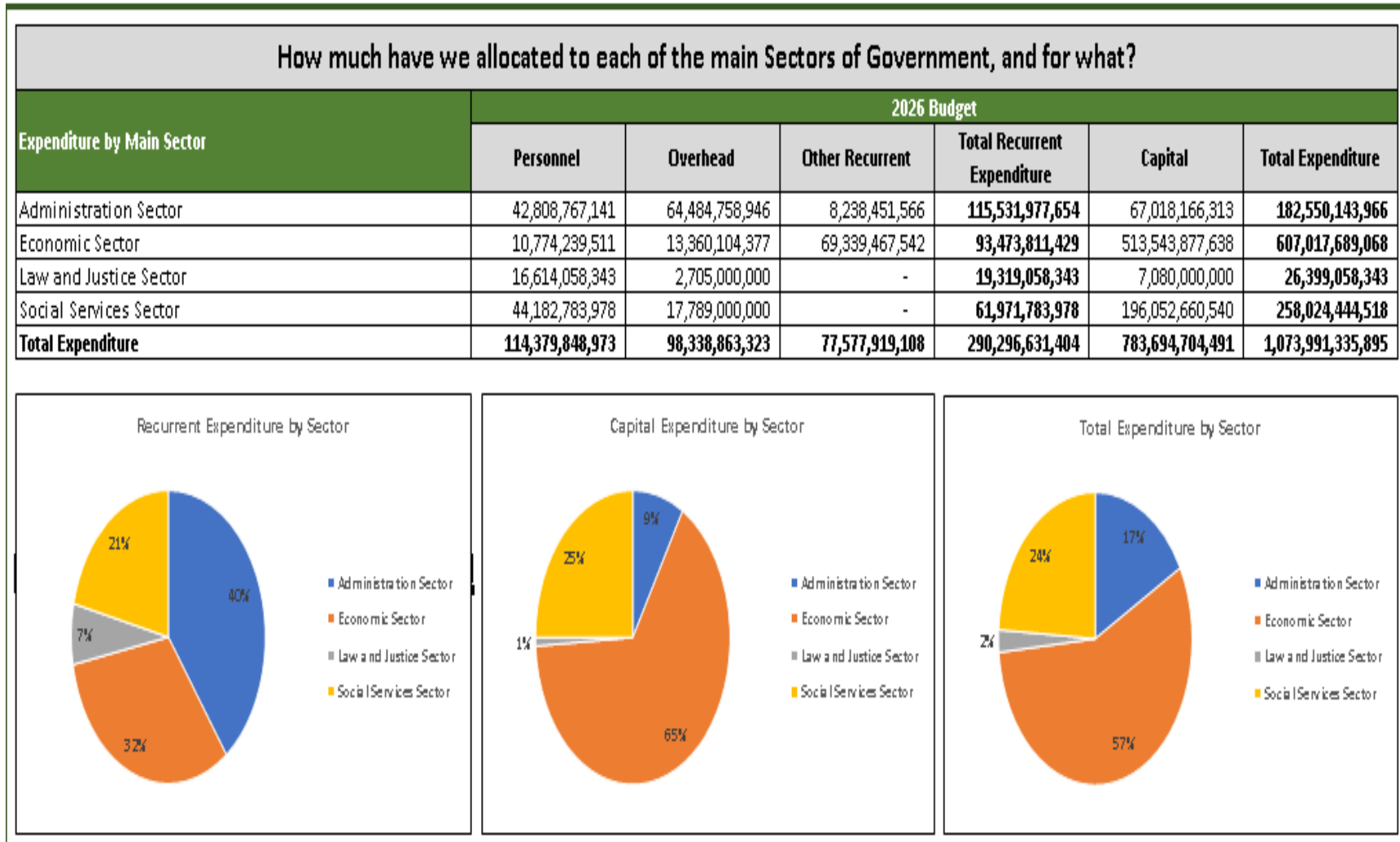


Figure 4 Personnel Expenditure by Planning Sector



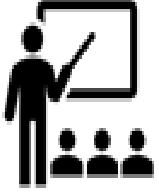

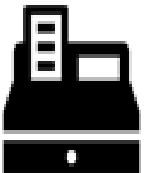






Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N2.981 Billion	N0.183 Billion	N28.85 Billion	N0.789 Billion	N1.386 Billion	N43.065 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N14.272 Billion	N3.504 Billion	N16.614 Billion	N1.116 Billion	N0.821 Billion	N0.8 Billion

Figure 5 Other Recurrent Expenditure by Planning Sector












Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.256 Billion	N0.183 Billion	N9.423 Billion	N0.785 Billion	N80.478 Billion	N73.221 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N5.116 Billion	N0.634 Billion	N2.705 Billion	N0.865 Billion	N2.139 Billion	N0.112 Billion

Figure 6 Capital Expenditure by Planning Sector





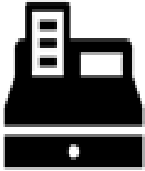





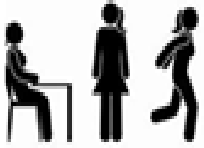




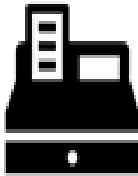


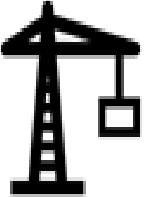



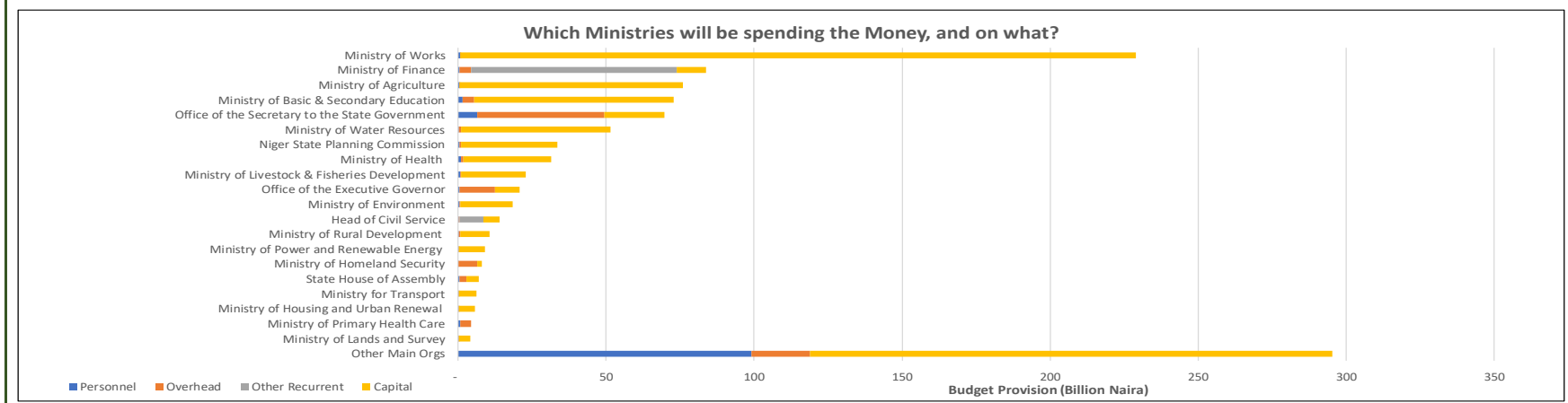
Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N100.492 Billion	N8.39 Billion	N55.615 Billion	N23.493 Billion	N56.369 Billion	N61.999 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N58.482 Billion	N260.09 Billion	N7.08 Billion	N71.109 Billion	N6.88 Billion	N73.698 Billion

Figure 7 Total Expenditure by Planning Sector

Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N103.728 Billion	N8.756 Billion	N93.887 Billion	N25.066 Billion	N138.233 Billion	N178.284 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N77.87 Billion	N264.228 Billion	N26.399 Billion	N73.089 Billion	N9.84 Billion	N74.61 Billion

**Figure 8 Largest Spending Ministries (including all Departments and Agencies)**

Which Ministries will be spending the Money, and on what?						
Expenditure by Ministry (Top 20)	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
Head of Civil Service	255,075,688	117,000,000	8,238,451,566	8,610,527,254	5,400,000,000	14,010,527,254
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
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
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	-	118,950,488,330	176,349,373,700	295,299,862,030
<b>Total Expenditure</b>	<b>114,379,848,973</b>	<b>98,338,863,323</b>	<b>77,577,919,108</b>	<b>290,296,631,404</b>	<b>783,694,704,491</b>	<b>1,073,991,335,895</b>

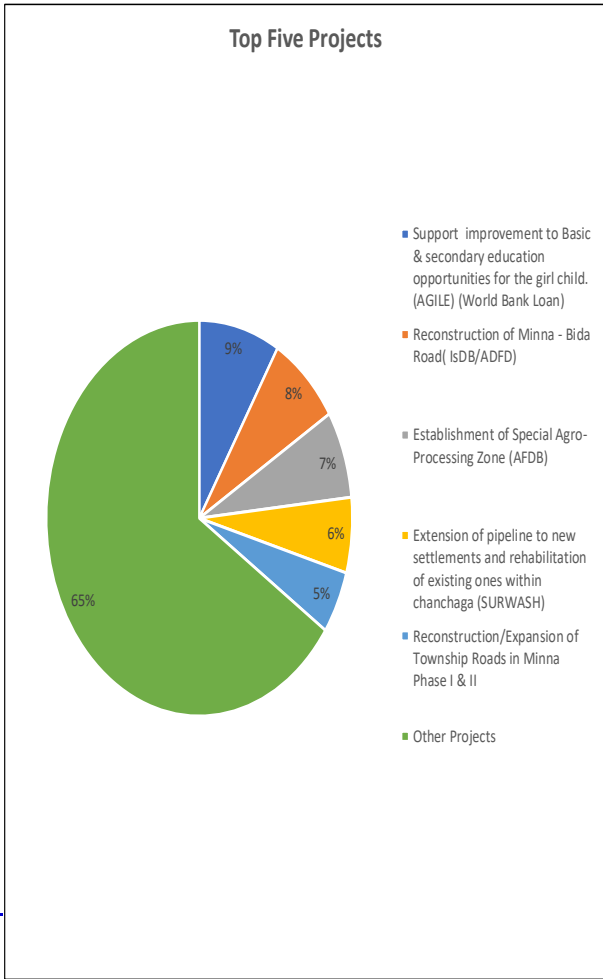


## Section 5 What are the major Investments being made by the State?

- 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
- 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
- Completion of redevelopment of 3 - Arm Zone Phase I
- Extension of distribution pipeline network across major cities
- Extension of pipeline to new settlements and rehabilitation of existing ones (SURWASH)
- Construction of dam for Urban Water Supply
- Provision of basic infrastructure through AGILE
- Development of Tertiary institutions
- Upgrading of Primary Health Care Facilities
- Erosion Control and Agro Climatic Activities (ACReSAL)
- Establishment of Green Industrial Parks

**Table 5 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	
<b>Total Capital Expenditure</b>	<b>783,694,704,491</b>	



## 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.

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.

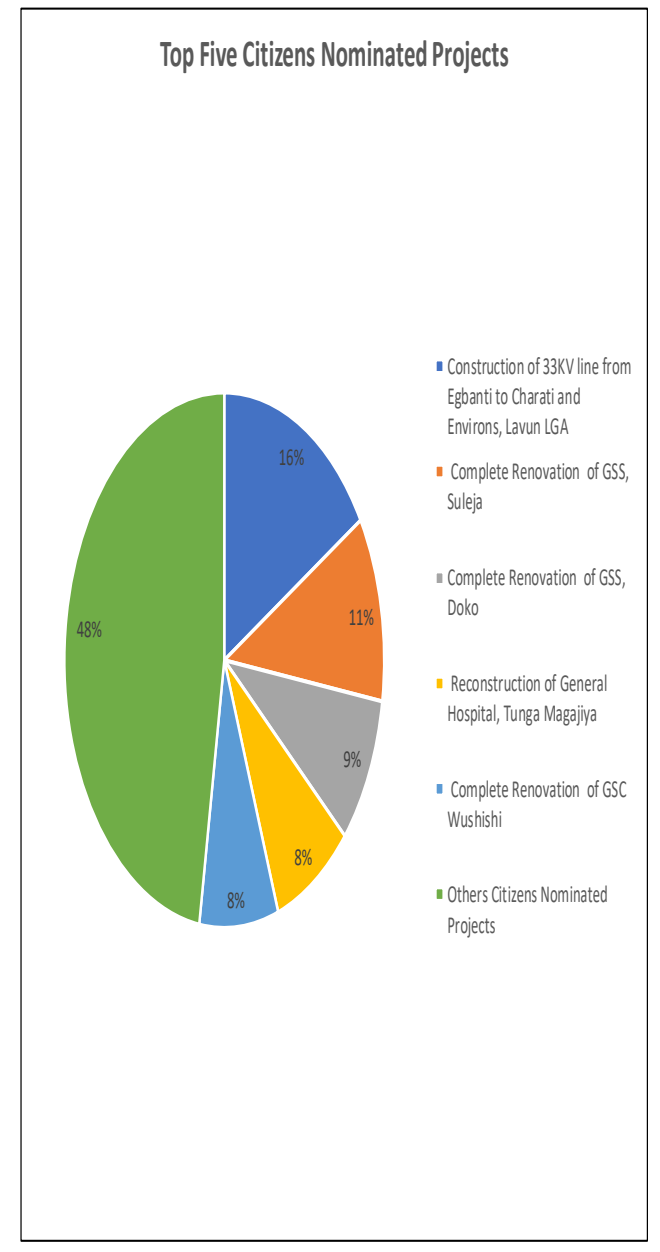
In addition to the foregoing, stakeholders are represented during the budget bi-lateral discussions with the implementing MDAs across all the sectors.

Below are five key citizens nominated projects:

- Extension of 33kv line to some communities I 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

**Table 6 Citizens Nominated Projects**

How much have we allocated to Citizens Nominated Projects?		
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	500,000,000	RIJAU
Complete Renovation of GSC Wushishi	491,580,011	WUSHISHI
Complete Renovation of GSS, Ibbi	485,229,109	MASHEGU
i. 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 Ibetu 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	
<b>Total Value of Citizens Nominated Projects</b>	<b>10,871,909,910</b>	



## Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens

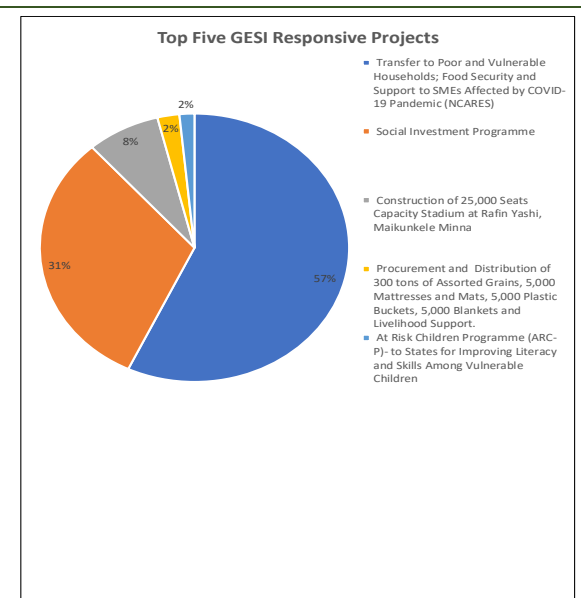
Gender, Equity and Social Inclusion (GESI) needs of the citizens is one of the priorities of the Niger State Government. This is evidenced in various social security initiatives such as Social Investment Programme (SIP), At Risk Children Programme (ARC-P), Transfer to poor and vulnerable households and 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
- Procurement and distribution of assorted grains and household utensils
- Upgrading of Vocational Training Centres
- Construction 25,000 seats capacity stadium

**Table 7 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
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
Ugrading 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
Ugrading of Vocational Training Centres in Bida	60,000,000	State Agency for Mass Education
Others GESI Projects	1,344,000,000	
<b>Total Value of GESI Responsive Projects</b>	<b>33,608,065,089</b>	



## Section 8 How does the current year's budget compared to last year's Budget and Out-Turn?

Presented in Table 8 and Table 9 below is the breakdown of the revenue and expenditure composition compared with the previous year's budget and performance outturn. Table 10, Table 11 and Table 12 present the budgeted expenditure for recurrent, capital and total expenditure for the top 20 ministries compared with the previous year's budget figures and budget out-turn.

**Table 8 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%
<b>Internally Generated Revenues</b>	<b>133,267,978,075</b>	<b>221,728,241,948</b>	<b>-39.9%</b>	<b>221,728,241,948</b>	<b>-39.9%</b>	<b>66,371,354,138</b>	<b>100.8%</b>
<i>Tax Revenue, of which</i>	<i>70,411,673,077</i>	<i>38,844,463,369</i>	<i>81.3%</i>	<i>38,844,463,369</i>	<i>81.3%</i>	<i>43,431,064,901</i>	<i>62.1%</i>
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%
<b>Other Sources</b>	<b>475,886,212,673</b>	<b>939,808,412,705</b>	<b>-49.4%</b>	<b>472,142,143,098</b>	<b>0.8%</b>	<b>132,692,526,624</b>	<b>258.6%</b>
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	-	-		-		-	
<b>Total Revenue (including Opening Balance)</b>	<b>1,073,991,335,895</b>	<b>1,558,887,565,358</b>	<b>-31.1%</b>	<b>1,091,221,295,751</b>	<b>-1.6%</b>	<b>487,205,004,267</b>	<b>120.4%</b>

**Table 9 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
<b>Personnel</b>	<b>114,379,848,973</b>	<b>104,301,616,470</b>	<b>9.7%</b>	<b>97,444,086,011</b>	<b>17.4%</b>	<b>78,247,598,121</b>	<b>46.2%</b>
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%
<b>Other Recurrent</b>	<b>175,916,782,431</b>	<b>95,350,754,974</b>	<b>84.5%</b>	<b>102,208,285,432</b>	<b>72.1%</b>	<b>85,135,655,315</b>	<b>106.6%</b>
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%
<b>Capital</b>	<b>783,694,704,491</b>	<b>1,359,235,193,915</b>	<b>-42.3%</b>	<b>891,568,924,308</b>	<b>-12.1%</b>	<b>350,917,003,511</b>	<b>123.3%</b>
Other Provisions (Contingency)	-	-	-	-	-	-	-
<b>Total Expenditure (including Contingencies)</b>	<b>1,073,991,335,895</b>	<b>1,558,887,565,358</b>	<b>-31.1%</b>	<b>1,091,221,295,751</b>	<b>-1.6%</b>	<b>514,300,256,947</b>	<b>108.8%</b>

**Table 10 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	5,393,598,079	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%
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%	67,937,455	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%
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%	97,934,700,335	21.5%	119,251,451,610	-0.3%
<b>Total Expenditure</b>	<b>290,296,631,404</b>	<b>199,652,371,443</b>	<b>45.4%</b>	<b>199,652,371,443</b>	<b>45.4%</b>	<b>163,383,253,436</b>	<b>77.7%</b>

**Table 11 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	-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%
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	5,816,097,380	-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%
<b>Total Expenditure</b>	<b>783,694,704,491</b>	<b>1,359,235,193,915</b>	<b>-42.3%</b>	<b>891,568,924,308</b>	<b>-12.1%</b>	<b>350,917,003,511</b>	<b>123.3%</b>

**Table 12 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%
<b>Total Expenditure</b>	<b>1,073,991,335,895</b>	<b>1,558,887,565,358</b>	<b>-31.1%</b>	<b>1,091,221,295,751</b>	<b>-1.6%</b>	<b>514,300,256,947</b>	<b>108.8%</b>

## Section 9 Glossary of Terms

Terms	Explanation
<b>Deficit</b>	This is an excess of expenditure over the expected income in a fiscal year (Budget year).
<b>Deficit Financing</b>	This means generating funds to finance the deficit which results from excess expenditure over revenue.
<b>FAAC</b>	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.
<b>Internal Revenue</b>	This is the revenue collected within the state related to income tax (PAYE represents the highest contributor to IGR), fines, levies, fees, and other sources of revenue within the state.
<b>Aids and Grants</b>	These are budget support usually from the Federal Government, International Development partners, charities and alike for the execution of the approved budget
<b>Loans</b>	This is an amount borrowed as part of the financing option that is expected to be paid back with interest.
<b>Other Receipts</b>	This is generated when actual crude oil price, production, and NGN: USD exchange rates exceed the Budget benchmarks and hence extra revenue is generated.
<b>Personnel</b>	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.
<b>Overhead</b>	This comprises mainly of operational and maintenance costs for running day-to-day activities of the Government.
<b>Debt Service</b>	This is the repayments of loans taken by the government to finance the budget which include interest on un-matured debt and on other accounts, amortization of premiums and discounts on un-matured debt, the servicing costs and cost of issuing new borrowings
<b>Capital Expenditure</b>	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,
<b>Statutory Allocation</b>	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.
<b>Derivation</b>	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.
<b>VAT</b>	This is an ad valorem tax on most goods and services

## 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.

**Table 13 Basic Education Expenditure as a proportion of Total Expenditure**

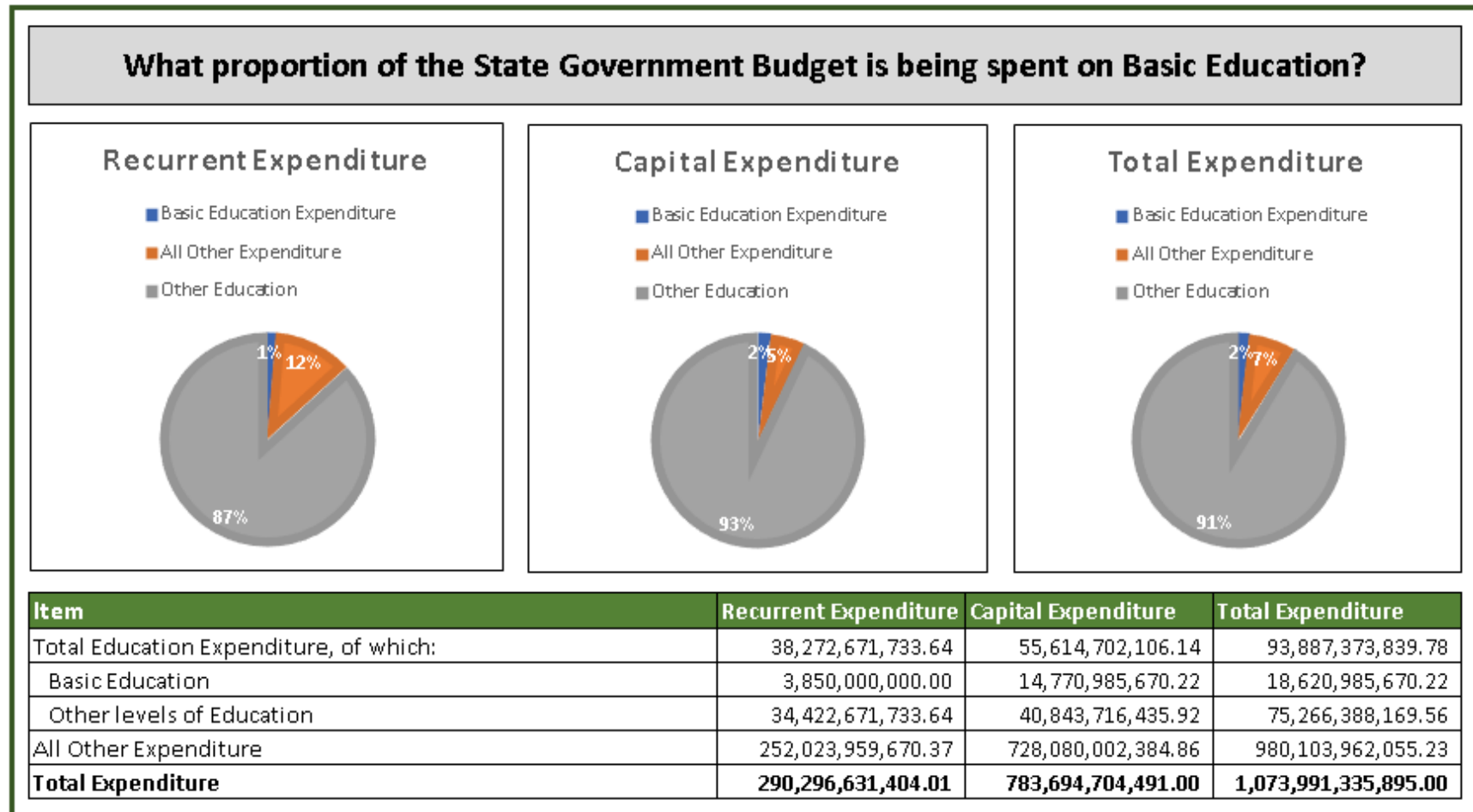


Table 13 present a brief description of the share of basic education in the total expenditure as well as the proportion of the education sector expenditure devoted to the basic education sub-sector expenditure.

**Table 14 Nature of Basic Education Expenditure**

Table 14 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.

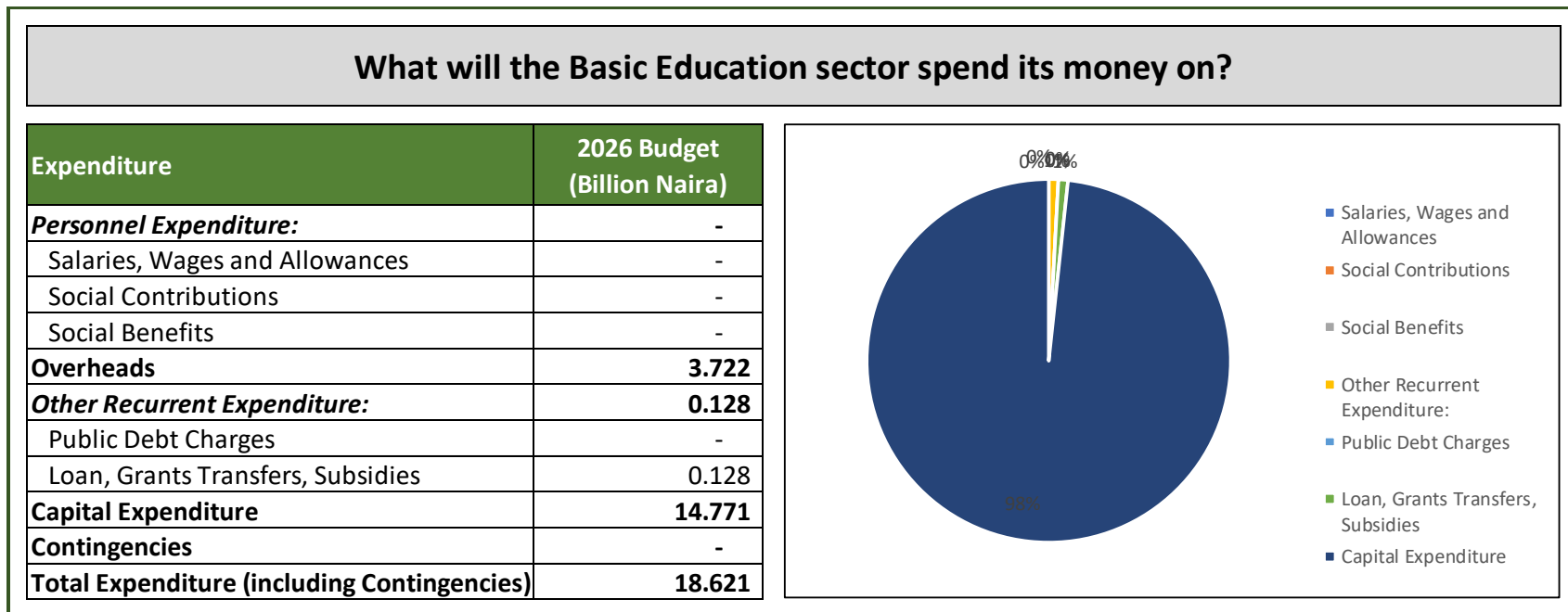
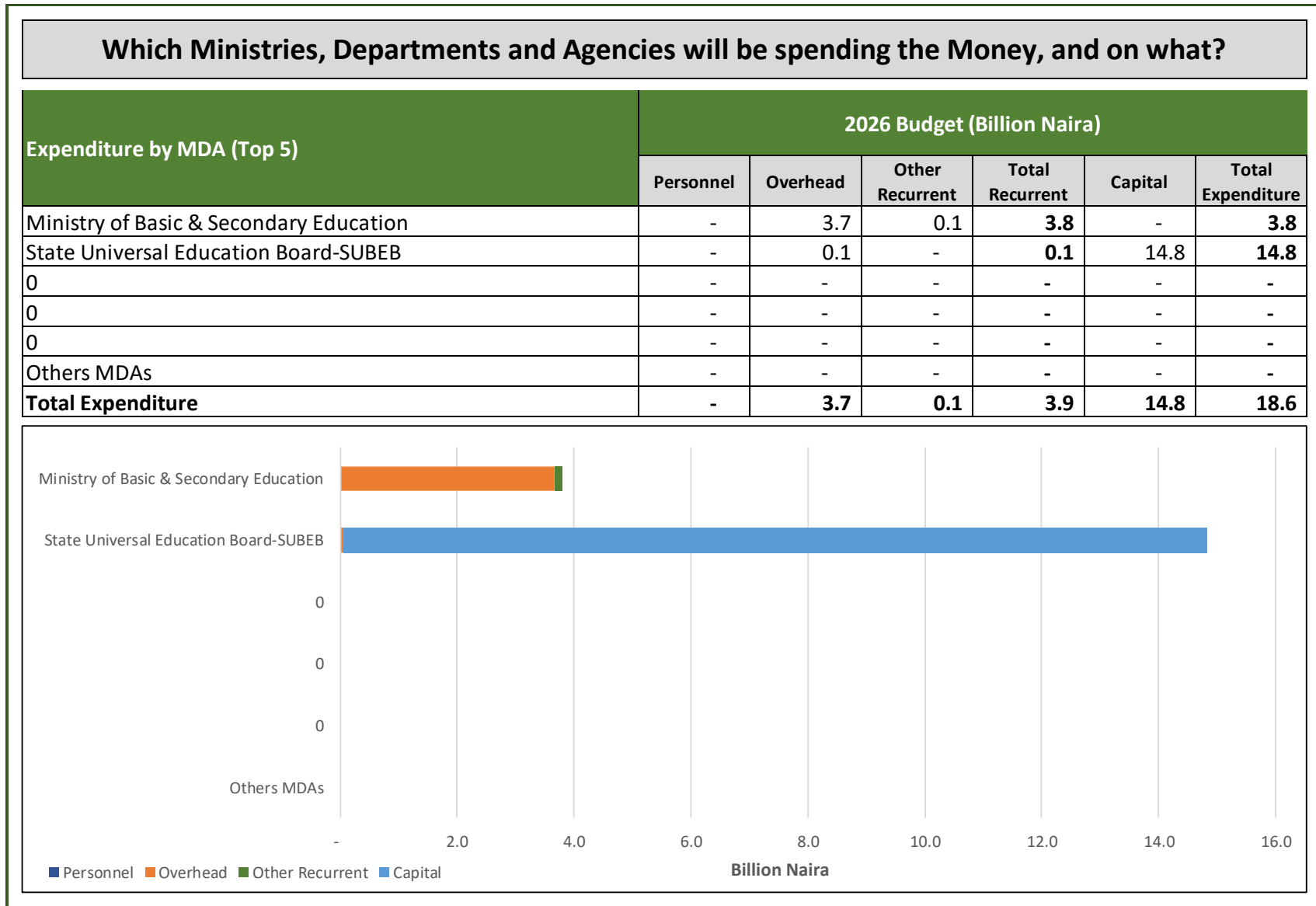


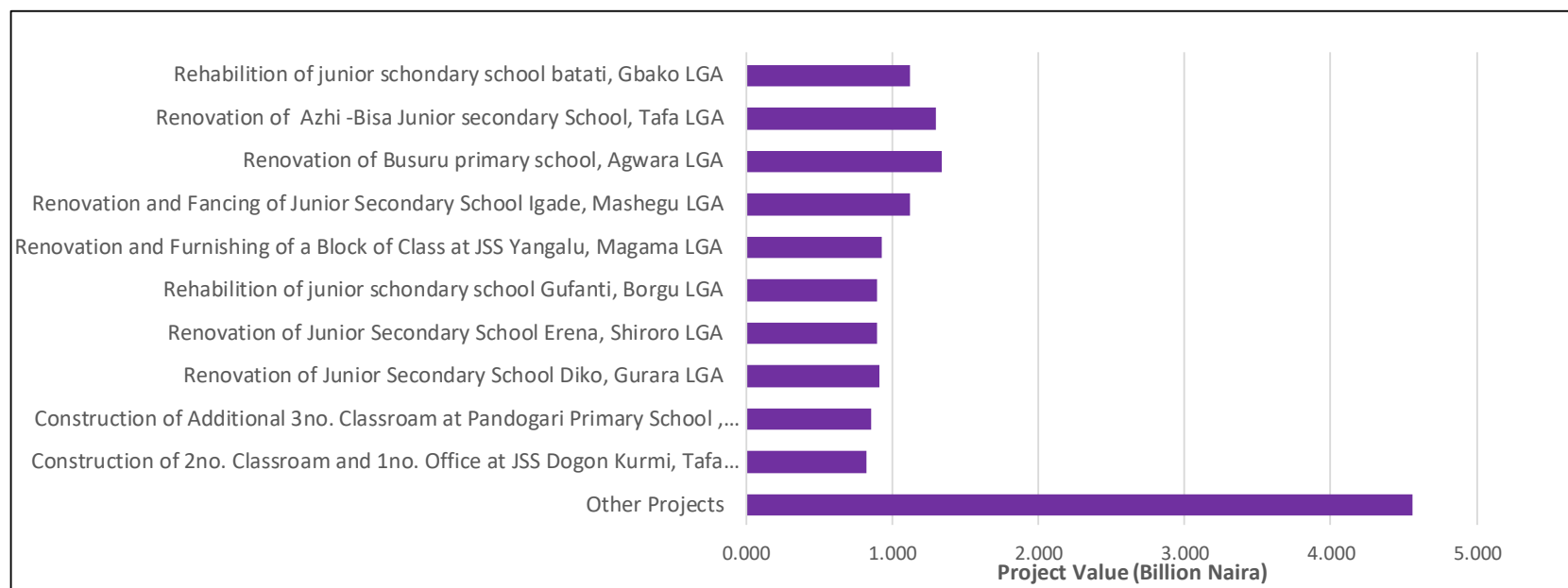
Table 15 Basic Education Expenditure by Administrative Classification



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 how much is budgeted for personnel, overhead, other recurrent cost and capital expenditure.

### 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
<b>Total Capital Expenditure</b>			<b>14,770,985,670.22</b>



**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.

## 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.

Table 17 Primary Healthcare Expenditure as a proportion of Total Expenditure

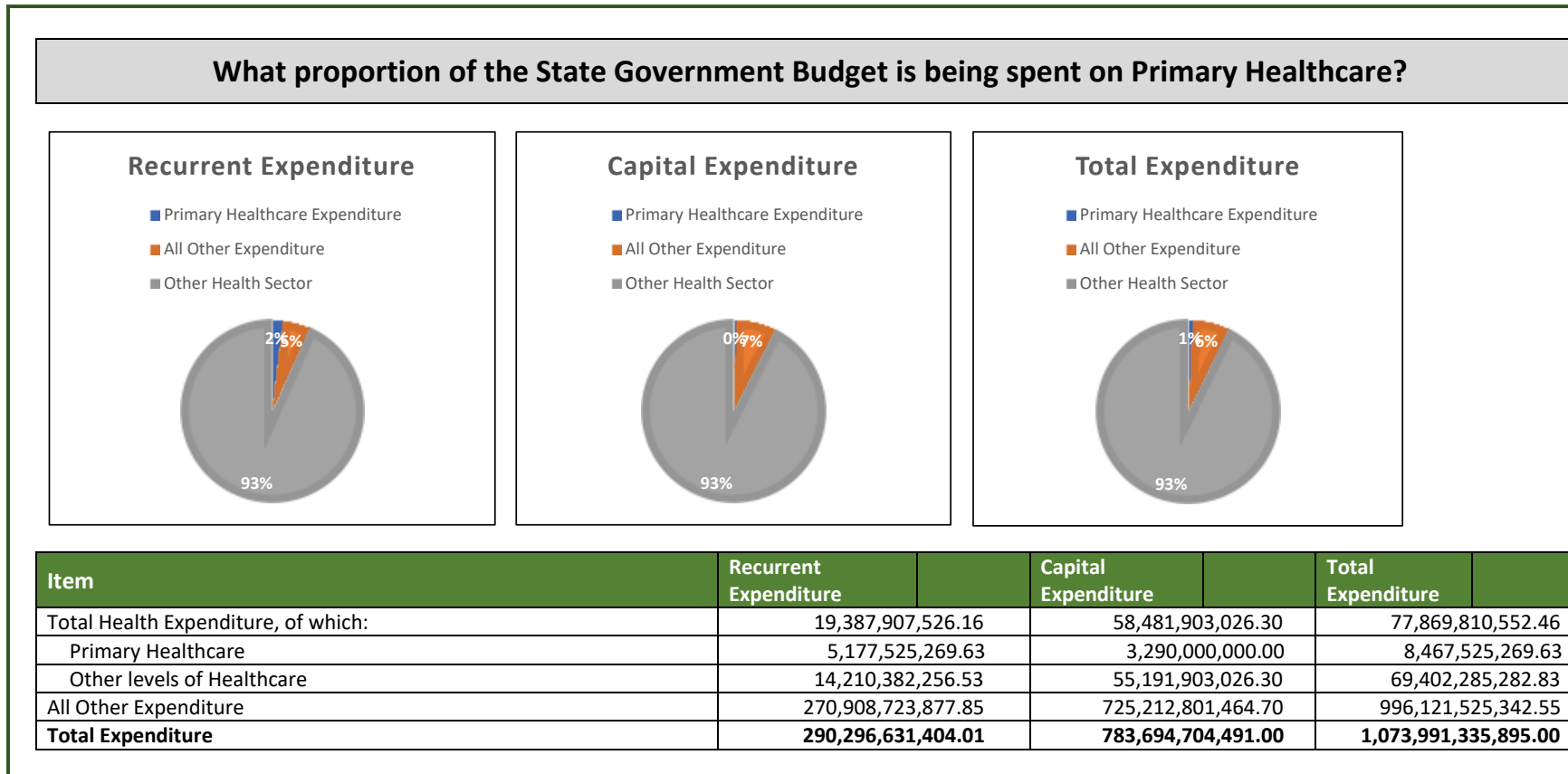


Table 17 presents the primary Healthcare expenditure as a proportion of the total expenditure outlay in Niger State for the year 2026. This is presented in terms of recurrent expenditure and capital expenditure in the primary healthcare sub-sector.

Table 18 Nature of Primary Healthcare Expenditure

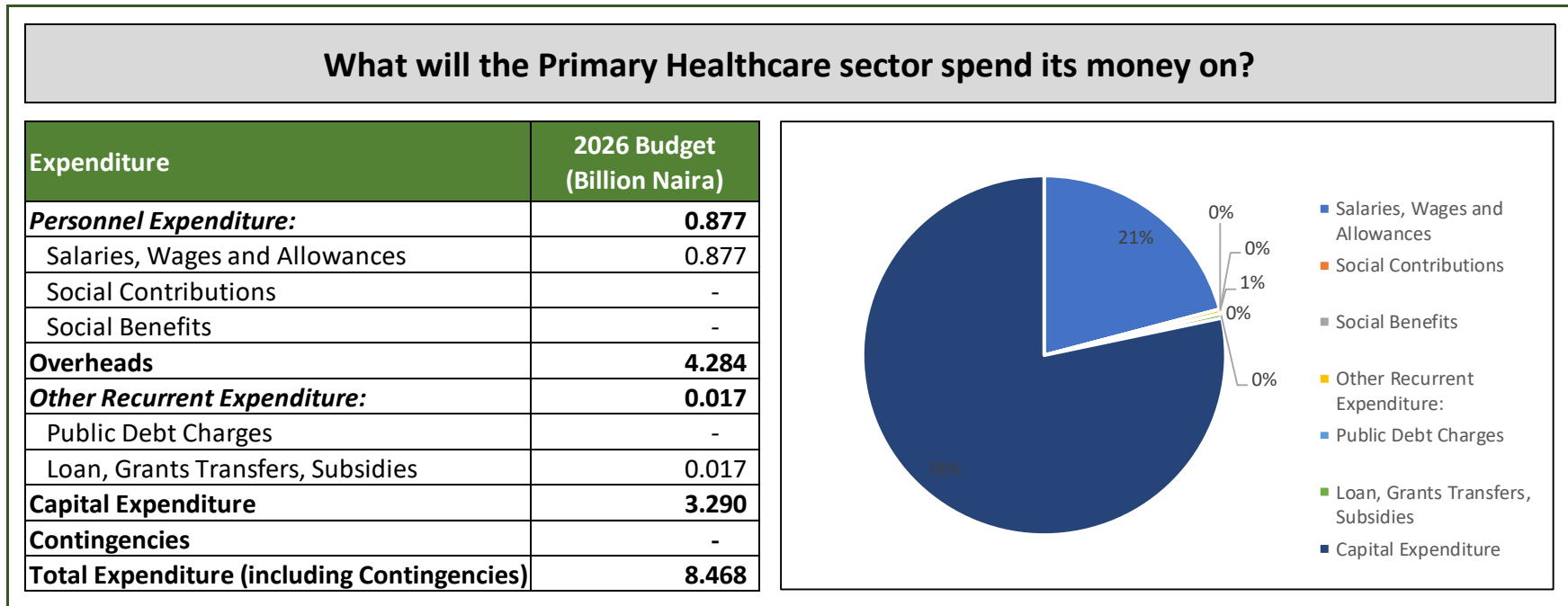
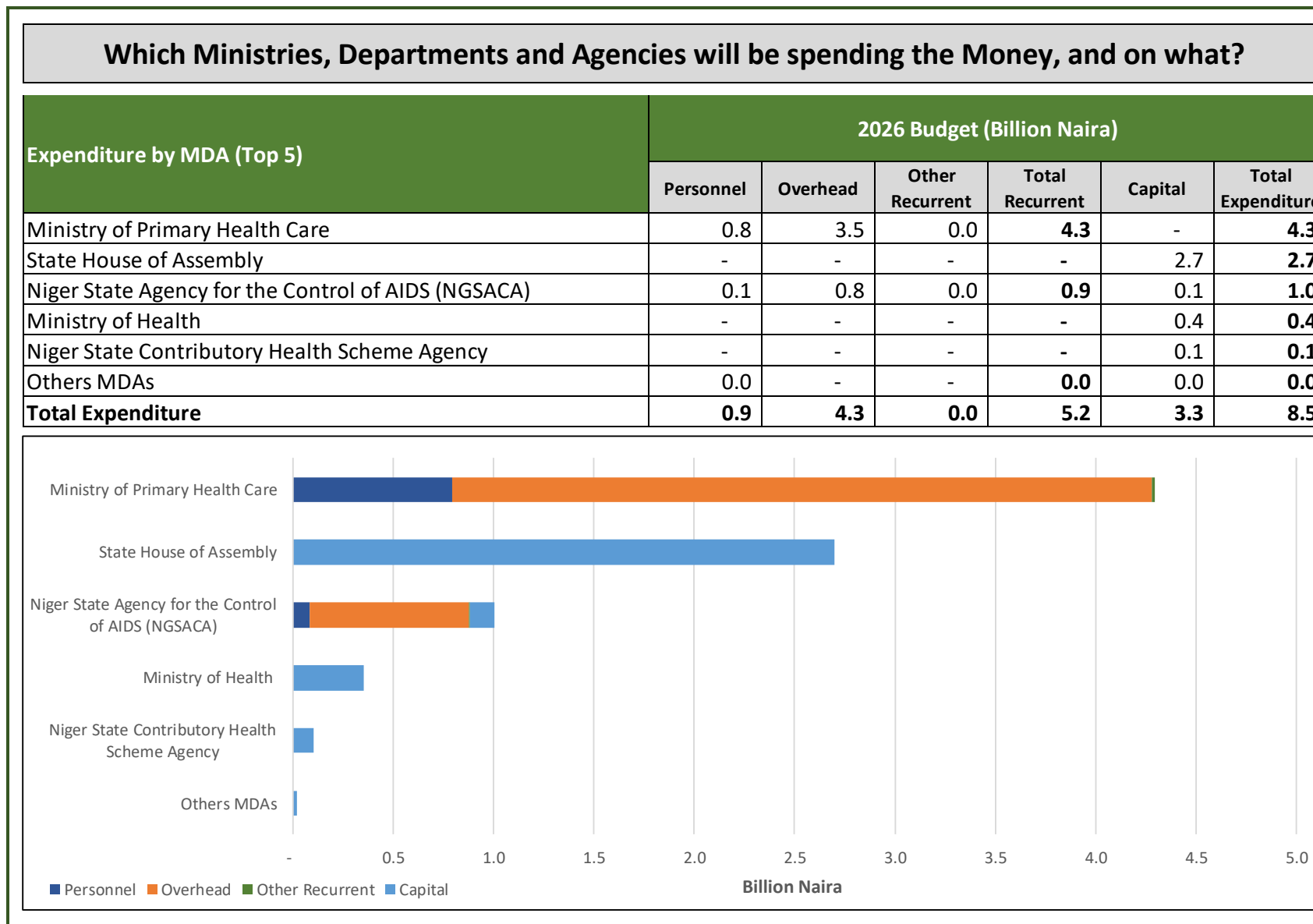


Table 18 seeks to answer the question, what will the primary healthcare sub-sector spend its money on in the year 2026. This include a snapshot description of the amount budgeted for personnel expenditure including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much 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.

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 how much is budgeted for personnel, overhead, other recurrent cost and capital expenditure.

**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.

