



KATSINA STATE

Home of Hospitality

# Katsina State Citizens' Budget

20  
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TARIHIN KOFAR KAURA, KATSINA



## What is a Citizens' Budget?

A Citizens' Budget represents a simplified iteration of the government's budget, specifically crafted to ensure comprehension for all individuals, irrespective of their educational or financial backgrounds. This format permits citizens, even those lacking technical proficiency regarding budgeting, to understand how public funds are allocated and utilized.

While primarily intended for public dissemination, the Citizens' Budget also serves governmental interests by enhancing public awareness and fostering transparency in budgetary information. It facilitates a clear and accessible communication of governmental plans and priorities to a diverse audience.

## Economic Assumptions Underlying the Budget

The 2025 budget is based on key economic assumptions, including an oil price benchmark of \$80 per barrel. The Gross Domestic Product (GDP) is expected to grow from 3.3% in 2024 to 3.5% in 2025, reflecting a steady economic expansion. Crude oil production is projected to increase from 1.42 Mbps in 2024 to 2.06 Mbps, which is expected to stabilize the economy and strengthen the naira against the dollar. The inflation rate is anticipated to decline slightly from 33.2% in December 2024 to 30% by the end of 2025. Meanwhile, the exchange rate is predicted to reach 1,600 naira per dollar, influenced by both domestic and global economic conditions.

## Key allocations in the 2025 budget include

The 2025 Katsina State budget is set at ₦692.24 billion, representing a 40% increase from the ₦200.53 billion allocated in 2024. This growth reflects the government's commitment to addressing key development needs in the state.



**₦44.19 billion (6%)**

for the Ministry of Health to improve healthcare services, out of which ₦5.97 billion is allocated to the improvement of state primary health care.



**₦97.5 billion (14%)**

for the education sector to enhance learning opportunities. ₦76.74 billion is allocated from the entire education budget to improve basic education.

Like in 2024, the 2025 budget prioritizes capital projects over recurrent expenses, ensuring that resources are distributed fairly and used to build a strong foundation for long-term development.

## What is a Budget?

A budget constitutes the government's financial plan for the fiscal year. It delineates the projected revenues, which originate from various sources including Internally Generated Revenue (IGR), dedicated revenue, investment income, capital receipts, and federal transfers. Additionally, the budget specifies the planned expenditures, including salaries, operational costs, capital projects, and debt repayment.

# The Budget Cycle

The budget process follows a structured cycle, ensuring that government resources are effectively planned, approved, and utilized. The main stages include:

complete, the final budget is passed into law and signed by the Executive Governor, making it the official financial plan for the year.

## 1. Budget Preparation

The budget process starts with budget planning by the Ministry of Budget and Economic Planning. This ministry sends out a call circular to Ministries, Departments, and Agencies (MDAs), instructing them on how to prepare and submit their budget estimates. Each MDA must align its budget proposal with the government's priorities and available resources.

Once the estimates are submitted, the Ministry of Budget and Economic Planning prepares a draft budget after analyzing the macroeconomic context, which includes projected government revenue, economic conditions, and spending ceilings for different sectors. This stage can take several months, depending on the contributions of different ministries.

## 2. Budget Review and Approval

After the executive finalizes the draft budget, it is presented to the Zamfara State House of Assembly for review and approval. During this stage, lawmakers carefully examine the proposed budget to ensure it aligns with the state's development priorities. They engage in debates on the allocations to different sectors, discussing whether the proposed funding is adequate and appropriate. If necessary, adjustments are made to reflect public needs and current economic realities. Once the review process is

## 3. Budget Execution

Once the budget is approved, the government begins spending funds according to the allocated amounts. At this stage, ministries and agencies implement projects and programs as planned in the budget, ensuring that resources are directed toward their intended purposes. If unforeseen circumstances arise, such as emergencies or economic fluctuations, the government may make necessary adjustments to the budget to address these challenges. Throughout the implementation process, transparency and accountability mechanisms are in place to ensure that public funds are managed efficiently and effectively.

## 4. Budget Monitoring and Evaluation

To ensure the effective use of public funds, the implementation of the budget is monitored throughout the year. This process involves regular reporting on how funds are being spent, allowing for transparency and accountability in financial management. Additionally, performance evaluations are conducted to assess whether projects and programs are meeting their intended targets. If necessary, budget revisions may be made to address emerging challenges and ensure that resources are allocated efficiently to meet the state's evolving needs.



## Revenue Collection

The revenue projections for 2025 are based on economic indicators and strategic reforms aimed at improving financial stability. The state expects to generate revenue from Statutory allocation from the Federation account which is #316.9 billion and IGR of #64.4 billion. These projections reflect the government's commitment to strengthening revenue collection and ensuring sustainable funding for developmental projects.

## Sectoral Allocation and Information

The budget for 2025 focuses on boosting security and peacekeeping activities within the state, with the goal of improving inhabitants' safety and well-being. Key objectives include the ongoing effort to remove insecurity, with numerous local governments already returning to normalcy as a consequence of targeted bandit operations. The budget includes major resources for addressing insecurity and protecting residents' safety. In addition to these security operations, the budget is intended to provide continuing support to defend people's livelihoods, with a commitment to safeguarding lives and promoting stability throughout the state.

# Budget Terminology (Glossary)

**BUDGET** - government's financial plan for a year developed by the government presenting its anticipated sources of financing (revenues, borrowings, or cash drawdown) and proposed expenditures.

**REVENUES** - the total amount of money that the Government receives for its activities from both domestic and external sources.

**TAX REVENUE** - revenue from compulsory, non-refundable, and non-exchange-related contributions collected by the State; the total amount of money that the government receives from taxation.

**NON-TAX REVENUE** - income earned by the government from sources other than taxes (e.g. income from monopolies and holdings, financial investments, repayment of loans, penalties, etc.).

**GRANTS** - financial assistance given to the government by development partners and does not have to be paid back.

**BUDGET DEFICIT** - a situation where government revenues are lower than its expenses.

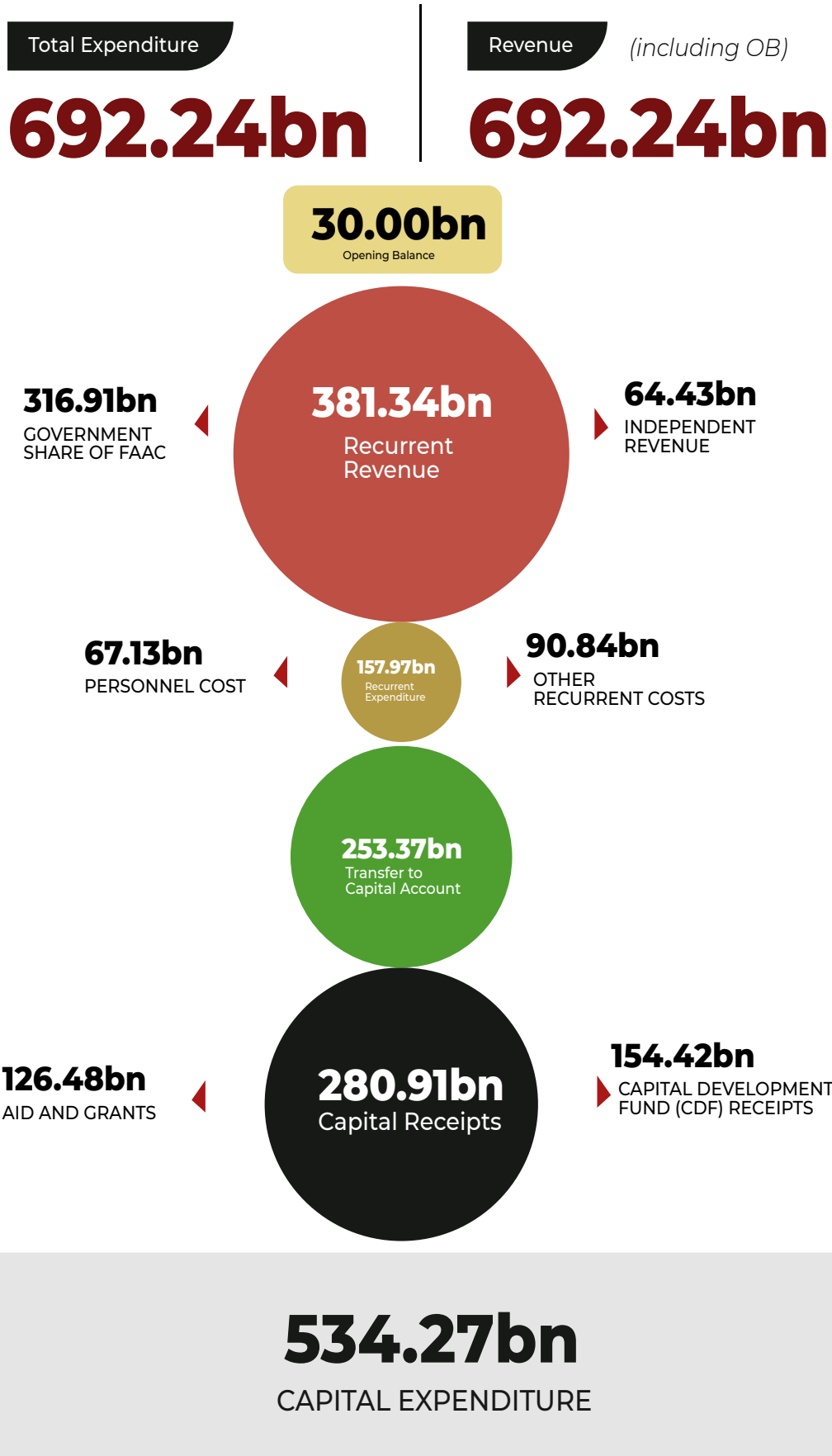
**GDP** - the monetary value of all the finished goods and services produced within a country's borders in a specific period.

**INFLATION** - the rate at which the general level of prices for goods and services is rising.

**EXPENDITURE** - all government consumption, investment, and transfer payments.

# Katsina State Government 2025 Approved Budget Summary

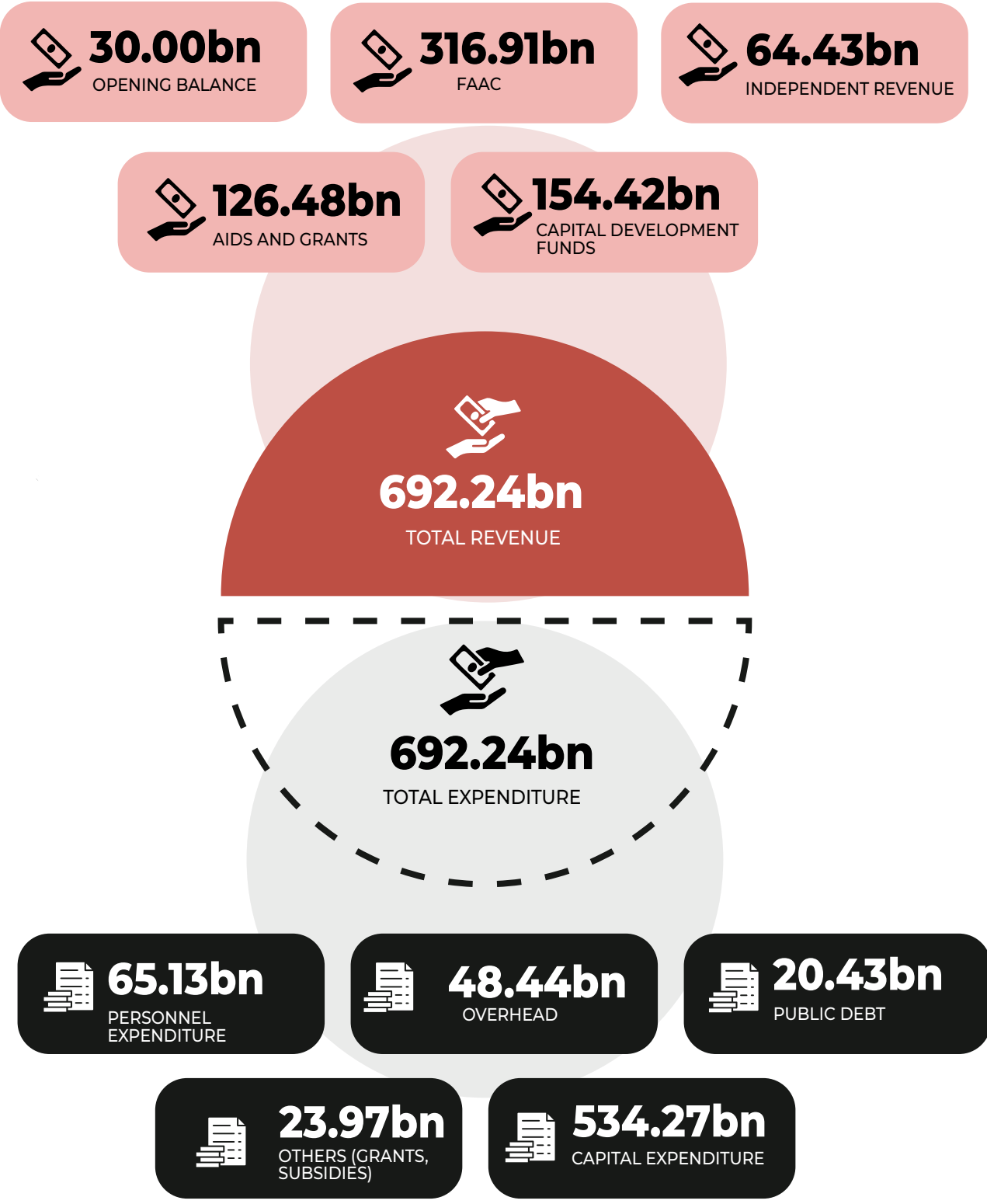
Unit in Naira





# Budget Framework

Unit in Naira

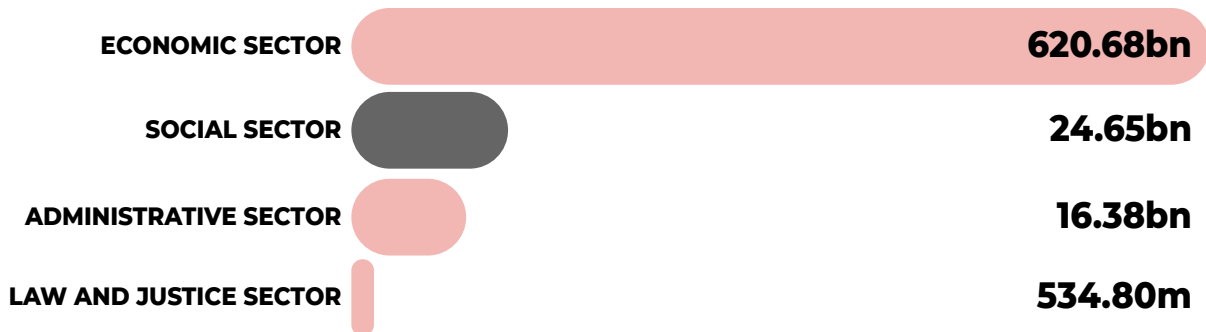


# Total Revenue (Agency / Sector)

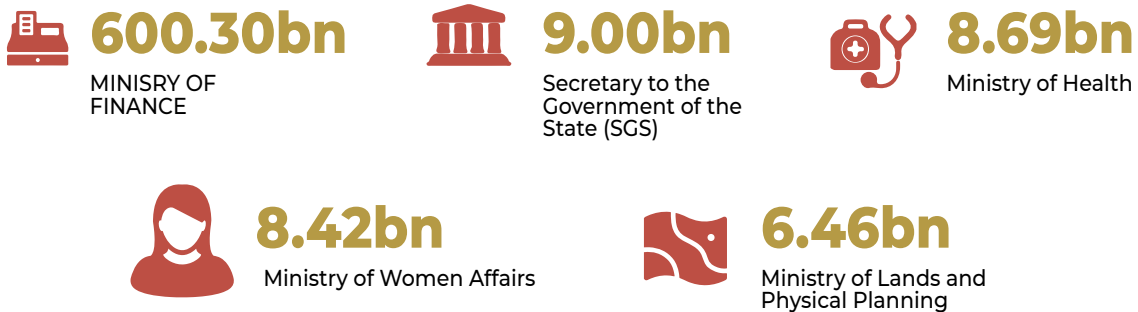
Unit in Naira

Total Revenue  
**662.24bn**

## Sector



## Top 5 Agency

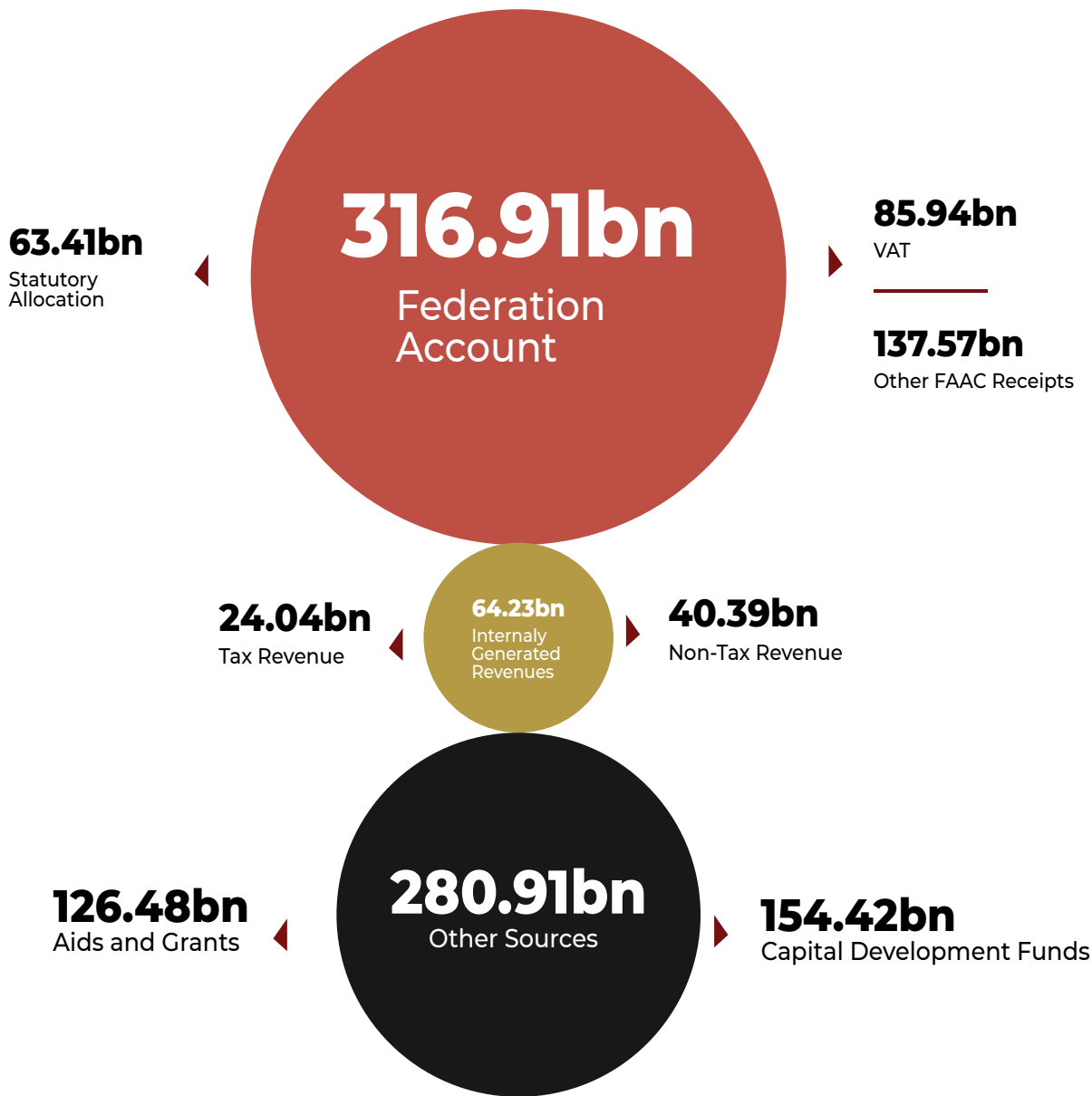


# Revenue

Unit in Naira

**Total Revenue**  
**662.24bn**

**30.00bn**  
Opening Balance

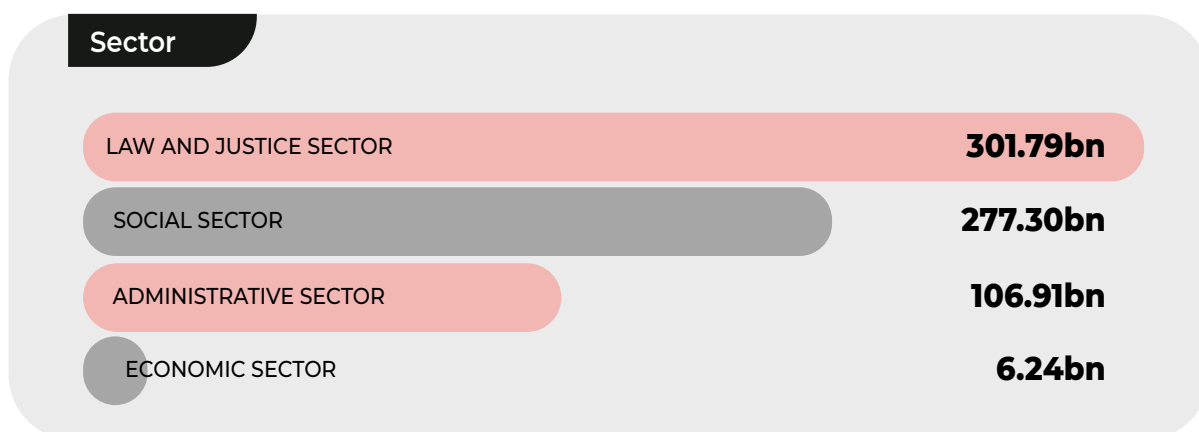


# Total Expenditure by Administrative Classification

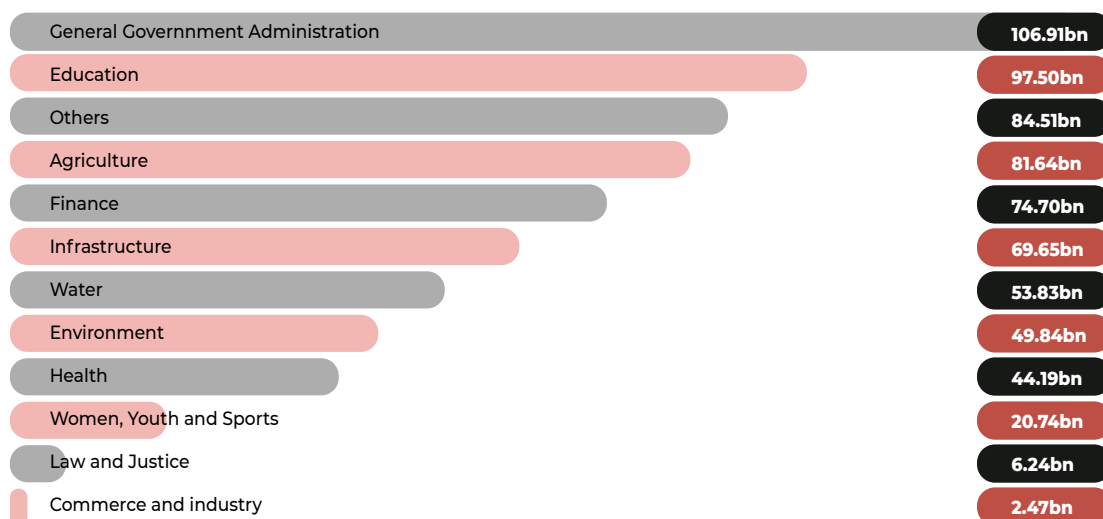
Unit in Naira

## Total Expenditure

# 692.24bn



## Expenditure by Planning sector



## Top 5 Major Spending MDAs



**81.64bn**

Ministry of Agriculture and Natural Resources



**76.34bn**

Ministry of Basic and Secondary Education



**74.70bn**

Ministry of Finance



**69.65bn**

Ministry of Works, Housing and Transport



**62.77bn**

Ministry for Rural and Social Development

# Expenditure

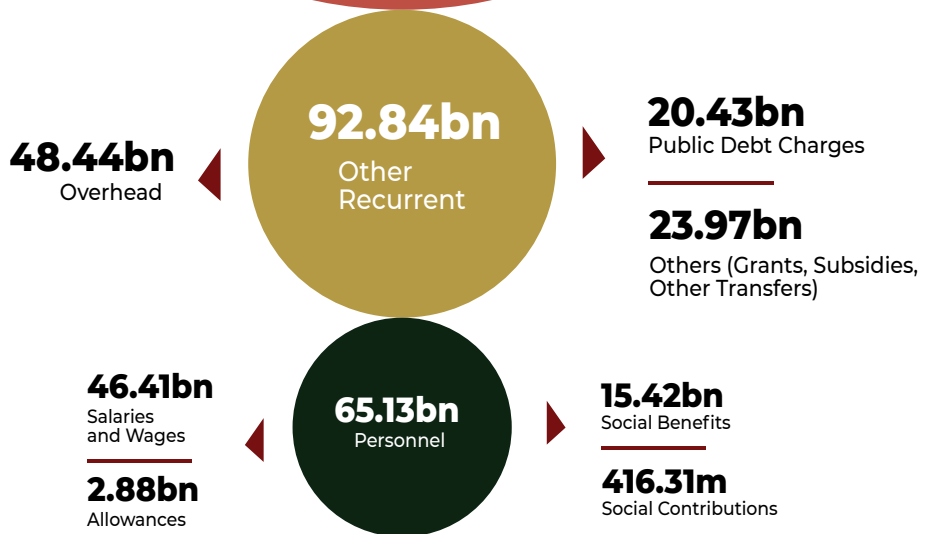
Unit in Naira

Total Expenditure

# 692.24bn

# 534.27bn

## Capital Expenditure



# Which ministries will be spending the money and on what?

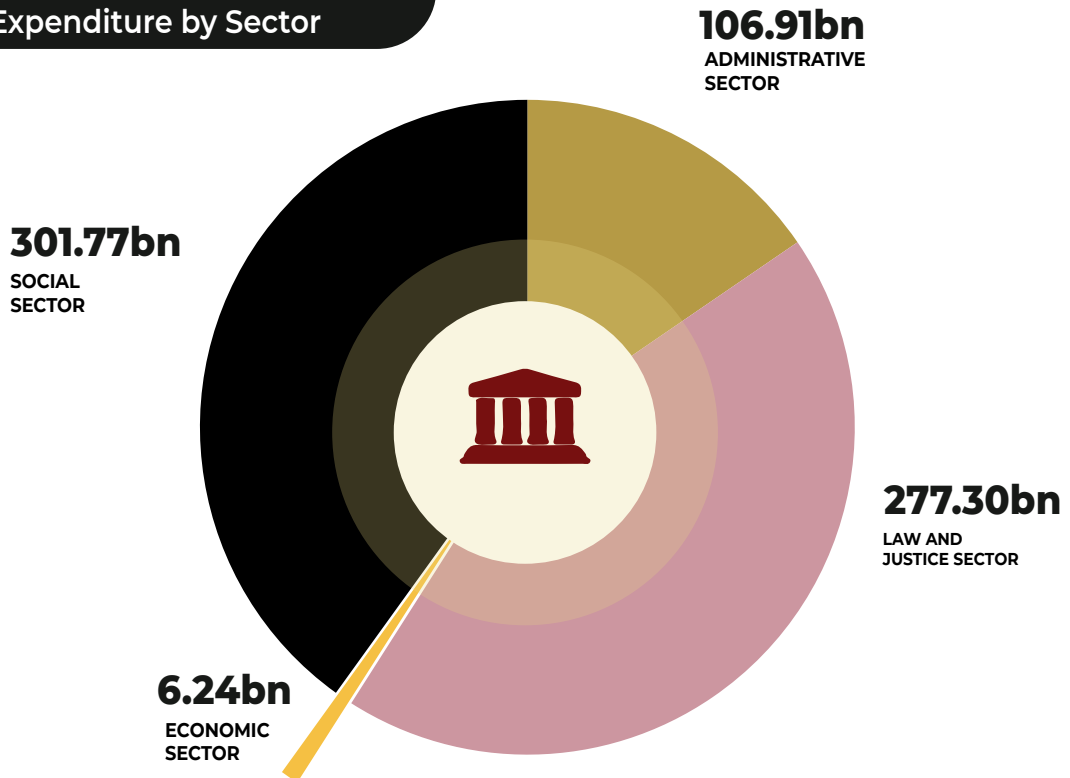
Unit in Naira

Ministry of Agriculture and Natural Resources	81,640,275,739.70
Ministry of Basic and Secondary Education	76,739,066,801.95
Ministry of Finance	74,704,975,273.72
Ministry of Works, Housing and Transport	69,654,606,758.56
Ministry for Rural and Social Development	62,774,192,844.44
Ministry of Water Resources	53,832,219,322.46
Ministry of Environment	49,835,521,799.25
Ministry of Health	44,198,852,172.75
Government House	29,012,992,852.27
Governor's Office (Head of Civil Service of the State (HOCSS))	21,712,594,511.28
Ministry of Higher, Technical and Vocational Education	20,763,806,242.75
Secretary to the Government of the State (SGS)	15,179,154,902.00
Ministry of Women Affairs	12,197,636,099.85
Department of Power and Energy	12,175,456,501.05
Katsina State House of Assembly	11,569,186,197.73
Ministry of Information and Culture	9,979,887,324.12
Ministry of Religious Affairs	9,354,149,664.88
Ministry of Youth and Sports Development	8,542,648,059.30
Ministry of Special Services	7,033,096,588.00
Ministry of Lands and Physical Planning	4,957,320,232.33
Judicial Service Commission	4,473,198,575.40
Ministry of Commerce, Industry and Tourism	2,466,498,021.04
Ministry for Local Government	2,249,695,019.28
Ministry of Budget and Economic Planning	2,124,257,064.53
Ministry of Justice	1,770,093,783.95
Auditor-General	1,349,429,571.39
Local Government Service Commission	931,425,634.76
State Independent Electoral Commission	477,825,001.74
Civil Service Commission	313,731,200.72
Department of Labour and Productivity	230,655,752.67

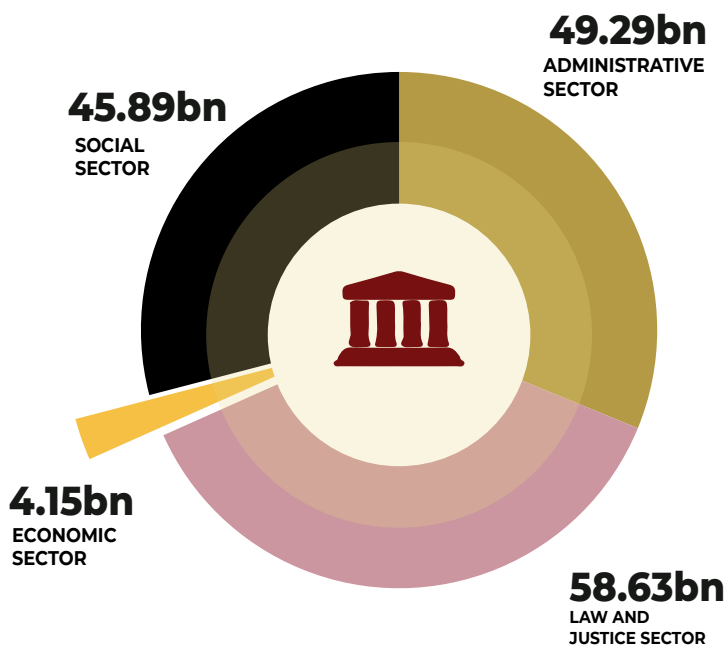
# How much have we allocated to each of the main Sectors of Government, and for what?

Unit in Naira

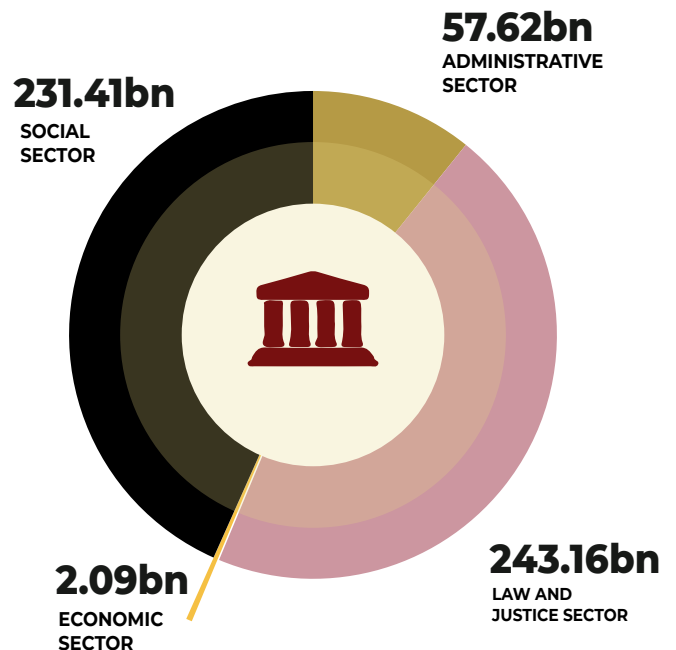
## Total Expenditure by Sector



## Total Recurrent Expenditure by Sector



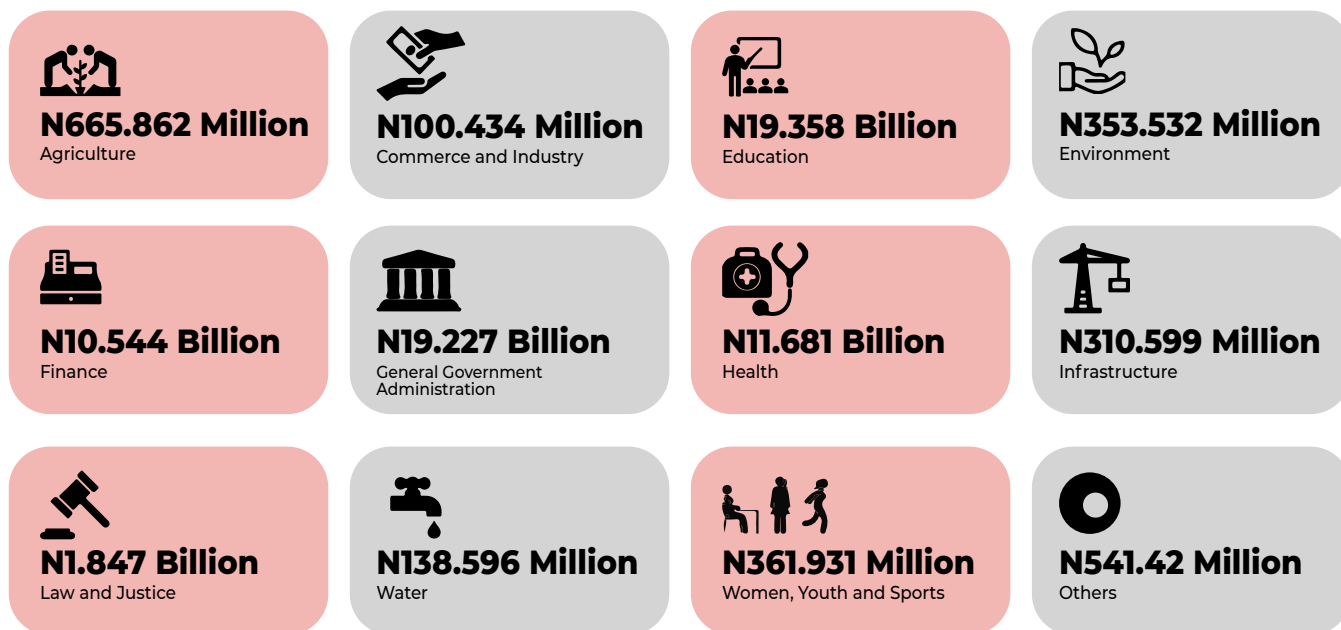
## Capital Expenditure by Sector



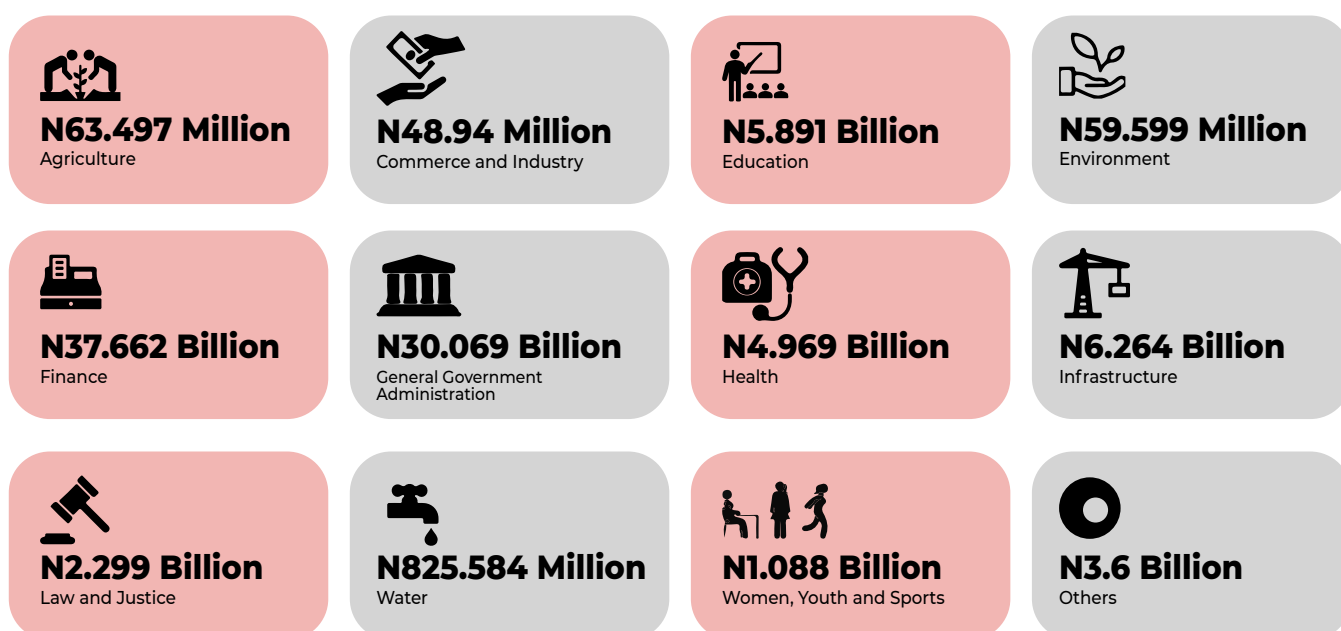
# Expenditure

Unit in Naira

## Personnel Expenditure by Sector



## Other Recurrent Expenditure by Sector

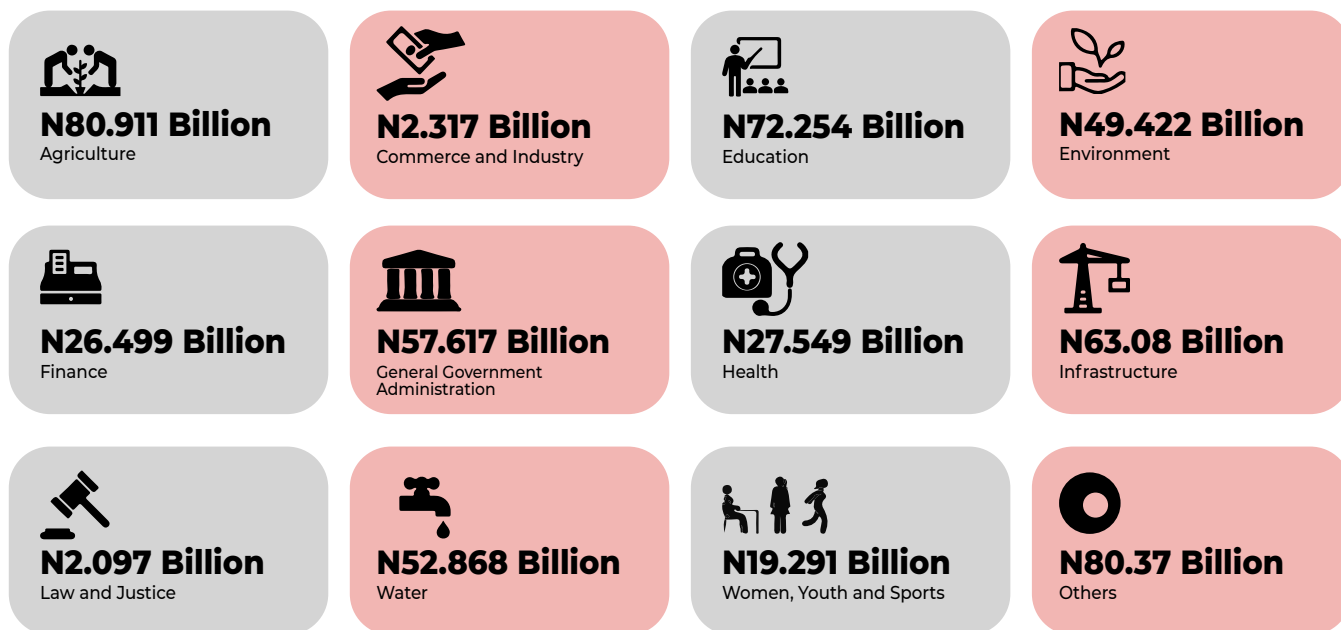




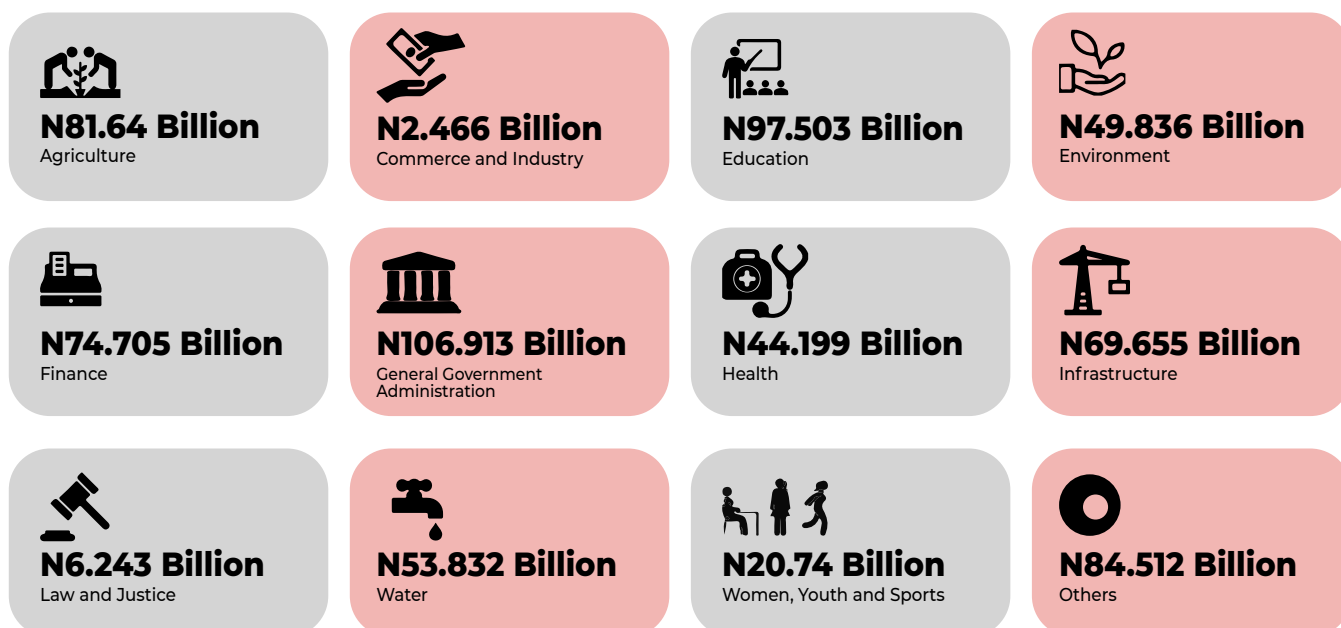
# Expenditure

Unit in Naira

## Capital Expenditure by Sector



## Total Expenditure



# Grants and Capital Development Funds (CDF)

Unit in Naira



**126.48bn**  
AID AND GRANTS



# Allocation to Gender, Equity and Social Inclusion responsive Projects

Unit in Naira

## Total Value of GESI Responsive Projects

# 11.72bn

<b>Nigeria for Women Project</b>	<b>8.26bn</b>
SP.1.1: Gender Mainstream Mobilization & Empowerment	3.00bn
SP.1.3: Girls Child Education and Development Activities (KTSG N17.2M & UNICEF \$70,000.00 USD)	133.82m
NUT.SP.1.4: Women empowerment on groundnuts process	124.00m
SP.1.1: Support to women NGOs & other less privileged women	50.00m
SP.1.3: Distribution of Free Learning Back to School Kits	50.00m
SP.2.1: Establishment of Rape referral Centre, Teenage Girls Sex Commercial worker Reformatory Center	30.00m
Renovation of Orphanage Home at Funtua & Daura	30.00m
Advocacy & Mobilization on reduction on Mortality Rate	20.00m
SP.1.2: Orphans Vulnerable Children (OVC) Educational & Nutritional Support to 10No. Pupils for each Local Government Area	15.25m
SP.4.4: Domestication of National Gender Policy	5.00m
SP.2.1: Gender Base Violence (GBV)	3.80m

# How do our Revenue Estimate for 2025 compare to what we budgeted and actually collected in 2024?

Unit in Naira

Revenue	2025 Budget	2024 Revised Budget	
		Provision	% Increase/ Decrease in 2025 Budget
Opening Balance	30,000,000,000.00	15,000,000,000.00	100.00%
Recurrent Revenue	381,337,350,886.64	280,329,975,619.37	36.03%
GOVERNMENT SHARE OF FAAC	316,911,336,667.78	236,169,974,863.15	34.19%
INDEPENDENT REVENUE	64,426,014,218.86	44,160,000,756.22	45.89%
Other Receipts	280,907,098,627.23	231,165,090,414.03	21.52%
AID AND GRANTS	126,484,482,627.16	87,329,669,927.68	44.84%
CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	154,422,616,000.07	143,835,420,486.35	7.36%
Total Revenue (including OB)	692,244,449,513.87	526,495,066,033.40	31.48%

# How do our Expenditure Estimate for 2025 compare to what we budgeted and actually collected in 2024?

Expenditure	2025 Budget	2024 Original Budget	
		Provision	% Increase/ Decrease in 2025 Budget
Recurrent Expenditure	157,969,755,024.36	127,101,763,868.60	24.29%
PERSONNEL COST	65,130,601,198.25	58,577,866,699.06	11.19%
OTHER RECURRENT COSTS, of which:	92,839,153,826.11	68,523,897,169.54	35.48%
Transfer to Capital Account	253,367,595,862.28	168,228,211,750.77	50.61%
CAPITAL EXPENDITURE	534,274,694,489.51	399,393,302,164.80	33.77%
Total Expenditure	692,244,449,513.87	526,495,066,033.40	31.48%

# How much have we allocated to each Ministry in 2025 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2024?

Unit in Naira

Recurrent Expenditure by Ministry (Top Spending Ministries)	2025 Budget	2024 Original Budget	
		Provision	% Increase/ Decrease in 2025 Budget
Government House	12,999,647,518.94	11,565,552,064.32	12.40%
Katsina State House of Assembly	6,312,061,363.44	5,396,893,071.32	16.96%
Ministry of Information and Culture	5,226,462,511.76	1,778,814,020.17	193.82%
Governor's Office (Head of Civil Service of the State (HOCSS))	17,394,741,695.28	19,406,374,598.16	-10.37%
Auditor-General	588,261,547.36	327,413,976.29	79.67%
Civil Service Commission	108,873,276.72	108,873,276.72	0.00%
State Independent Electoral Commission	177,825,001.74	93,122,244.00	90.96%
Local Government Service Commission	509,467,387.64	414,615,867.44	22.88%
Secretary to the Government of the State (SGS)	979,154,902.00	2,528,231,252.08	-61.27%
Ministry of Religious Affairs	4,966,649,664.88	2,821,195,190.23	76.05%
Ministry of Special Services	33,096,588.00	36,044,127.13	-8.18%
Ministry of Agriculture and Natural Resources	729,359,306.11	913,633,966.94	-20.17%
Ministry of Finance	48,206,069,090.86	26,657,739,779.85	80.83%
Ministry of Budget and Economic Planning	398,036,578.18	242,108,322.38	64.40%
Ministry of Commerce, Industry and Tourism	149,374,352.04	162,631,822.79	-8.15%
Ministry of Lands and Physical Planning	582,358,422.33	473,467,871.00	23.00%
Department of Labour and Productivity	230,655,752.67	105,341,459.87	118.96%
Department of Power and Energy	796,152,304.00	67,185,698.00	1085.00%
Ministry of Works, Housing and Transport	6,574,606,758.56	4,865,799,807.68	35.12%
Ministry of Water Resources	964,180,754.98	730,648,634.09	31.96%
Judicial Service Commission	2,762,524,575.40	2,988,386,230.40	-7.56%
Ministry of Justice	1,383,842,533.95	762,098,057.00	81.58%
Ministry of Women Affairs	240,766,099.85	161,955,989.97	48.66%
Ministry of Basic and Secondary Education	15,279,760,237.79	15,388,627,798.81	-0.71%
Ministry of Higher, Technical and Vocational Education	9,969,118,496.16	10,226,742,972.89	-2.52%
Ministry for Rural and Social Development	174,265,400.72	135,034,815.16	29.05%
Ministry of Health	16,650,217,113.45	15,473,277,546.44	7.61%
Ministry of Environment	413,130,679.25	343,874,856.48	20.14%
Ministry for Local Government	1,960,305,542.00	1,966,874,578.78	-0.33%
Ministry of Youth and Sports Development	1,208,789,568.30	959,203,972.21	26.02%
<b>Total</b>	<b>157,969,755,024.36</b>	<b>127,101,763,868.60</b>	<b>24.29%</b>

How much have we allocated to each Ministry in 2025 for Capital Expenditure compared to what they were allocated and what they actually spent in 2024?

Unit in Naira

Capital Expenditure by Ministry (Top Spending Ministries)	2025 Budget	2024 Original Budget	
		Provision	% Increase/ Decrease in 2025 Budget
Government House	16,013,345,333.33	14,627,197,800.00	9.48%
Katsina State House of Assembly	5,257,124,834.29	5,613,965,500.00	-6.36%
Ministry of Information and Culture	4,753,424,812.36	211,733,050.00	2145.01%
Governor's Office (Head of Civil Service of the State (HOCSS))	4,317,852,816.00	5,457,852,816.00	-20.89%
Auditor-General	761,168,024.03	331,209,700.00	129.81%
Civil Service Commission	204,857,924.00	-	
State Independent Electoral Commission	300,000,000.00	220,000,000.00	36.36%
Local Government Service Commission	421,958,247.12	436,706,432.12	-3.38%
Secretary to the Government of the State (SGS)	14,200,000,000.00	7,303,220,000.00	94.43%
Ministry of Religious Affairs	4,387,500,000.00	1,343,000,000.00	226.69%
Ministry of Special Services	7,000,000,000.00	8,000,000,000.00	-12.50%
Ministry of Agriculture and Natural Resources	80,910,916,433.59	40,035,180,289.86	102.10%
Ministry of Finance	26,498,906,182.86	52,231,592,964.29	-49.27%
Ministry of Budget and Economic Planning	1,726,220,486.35	1,232,500,000.00	40.06%
Ministry of Commerce, Industry and Tourism	2,317,123,669.00	3,161,868,726.00	-26.72%
Ministry of Lands and Physical Planning	4,374,961,810.00	3,328,973,620.00	31.42%
Department of Labour and Productivity	-	-	
Department of Power and Energy	11,379,304,197.05	14,340,100,000.00	-20.65%
Ministry of Works, Housing and Transport	63,080,000,000.00	71,054,202,573.60	-11.22%
Ministry of Water Resources	52,868,038,567.48	47,484,608,813.30	11.34%
Judicial Service Commission	1,710,674,000.00	1,547,314,787.00	10.56%
Ministry of Justice	386,251,250.00	81,251,250.00	375.38%
Ministry of Women Affairs	11,956,870,000.00	6,517,760,000.00	83.45%
Ministry of Basic and Secondary Education	61,459,306,564.16	38,249,570,754.70	60.68%
Ministry of Higher, Technical and Vocational Education	10,794,687,746.59	5,722,712,515.00	88.63%
Ministry for Rural and Social Development	62,599,927,443.72	7,939,520,143.87	688.46%
Ministry of Health	27,548,635,059.30	27,275,007,859.65	1.00%
Ministry of Environment	49,422,391,120.00	33,382,186,500.00	48.05%
Ministry for Local Government	289,389,477.28	181,424,333.41	59.51%
Ministry of Youth and Sports Development	7,333,858,491.00	2,082,641,736.00	252.14%
<b>Total</b>	<b>534,274,694,489.51</b>	<b>399,393,302,164.80</b>	<b>33.77%</b>

# Total Expenditure by Ministry (Top Spending Ministries)

Unit in Naira

Total Expenditure by Ministry (Top Spending Ministries)	2025 Budget	2024 Original Budget	
		Provision	% Increase/Decrease in 2025 Budget
Government House	29,012,992,852.27	26,192,749,864.32	10.77%
Katsina State House of Assembly	11,569,186,197.73	11,010,858,571.32	5.07%
Ministry of Information and Culture	9,979,887,324.12	1,990,547,070.17	401.36%
Governor's Office (Head of Civil Service of the State (HOCSS))	21,712,594,511.28	24,864,227,414.16	-12.68%
Auditor-General	1,349,429,571.39	658,623,676.29	104.89%
Civil Service Commission	313,731,200.72	108,873,276.72	188.16%
State Independent Electoral Commission	477,825,001.74	313,122,244.00	52.60%
Local Government Service Commission	931,425,634.76	851,322,299.56	9.41%
Secretary to the Government of the State (SGS)	15,179,154,902.00	9,831,451,252.08	54.39%
Ministry of Religious Affairs	9,354,149,664.88	4,164,195,190.23	124.63%
Ministry of Special Services	7,033,096,588.00	8,036,044,127.13	-12.48%
Ministry of Agriculture and Natural Resources	81,640,275,739.70	40,948,814,256.80	99.37%
Ministry of Finance	74,704,975,273.72	78,889,332,744.14	-5.30%
Ministry of Budget and Economic Planning	2,124,257,064.53	1,474,608,322.38	44.06%
Ministry of Commerce, Industry and Tourism	2,466,498,021.04	3,324,500,548.79	-25.81%
Ministry of Lands and Physical Planning	4,957,320,232.33	3,802,441,491.00	30.37%
Department of Labour and Productivity	230,655,752.67	105,341,459.87	118.96%
Department of Power and Energy	12,175,456,501.05	14,407,285,698.00	-15.49%
Ministry of Works, Housing and Transport	69,654,606,758.56	75,920,002,381.28	-8.25%
Ministry of Water Resources	53,832,219,322.46	48,215,257,447.39	11.65%
Judicial Service Commission	4,473,198,575.40	4,535,701,017.40	-1.38%
Ministry of Justice	1,770,093,783.95	843,349,307.00	109.89%
Ministry of Women Affairs	12,197,636,099.85	6,679,715,989.97	82.61%
Ministry of Basic and Secondary Education	76,739,066,801.95	53,638,198,553.51	43.07%
Ministry of Higher, Technical and Vocational Education	20,763,806,242.75	15,949,455,487.89	30.19%
Ministry for Rural and Social Development	62,774,192,844.44	8,074,554,959.03	677.43%
Ministry of Health	44,198,852,172.75	42,748,285,406.09	3.39%
Ministry of Environment	49,835,521,799.25	33,726,061,356.48	47.77%
Ministry for Local Government	2,249,695,019.28	2,148,298,912.19	4.72%
Ministry of Youth and Sports Development	8,542,648,059.30	3,041,845,708.21	180.84%
<b>Total</b>	<b>692,244,449,513.87</b>	<b>526,495,066,033.40</b>	<b>31.48%</b>

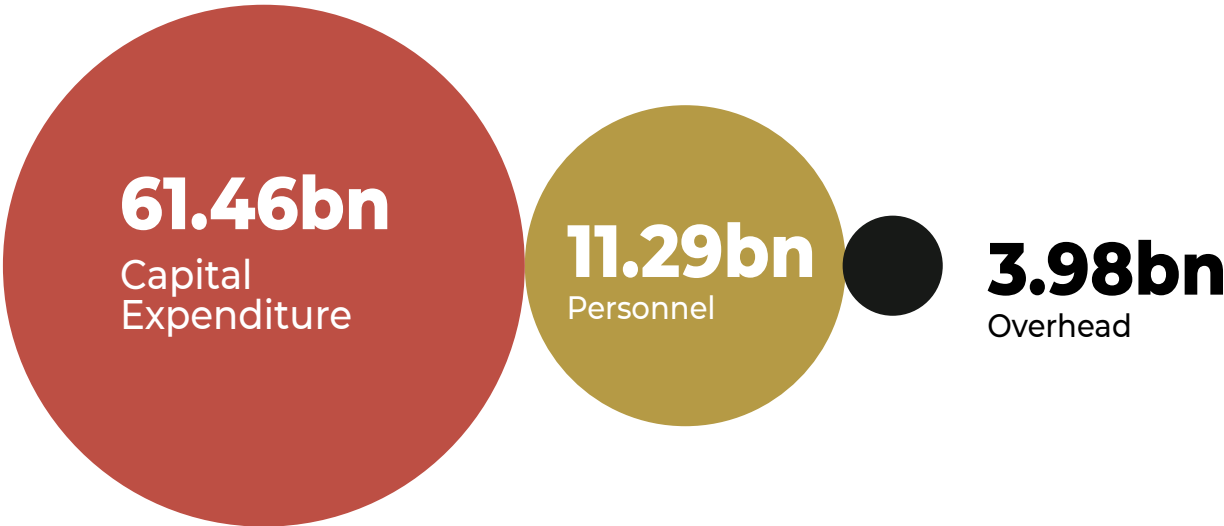
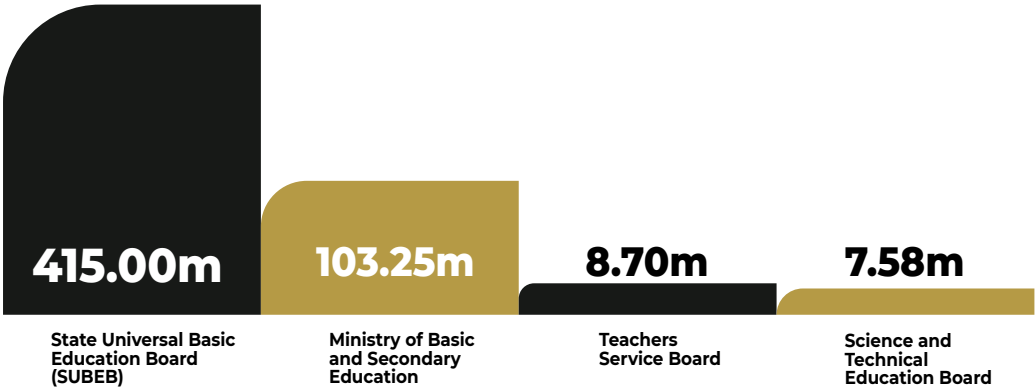
# Basic Education Expenditure by Administrative Classification

Unit in Naira

## Ministry of Basic and Secondary Education Revenue

# 534.52m

### Administrative Unit





# Basic Education Expenditure by Administrative Classification

Unit in Naira

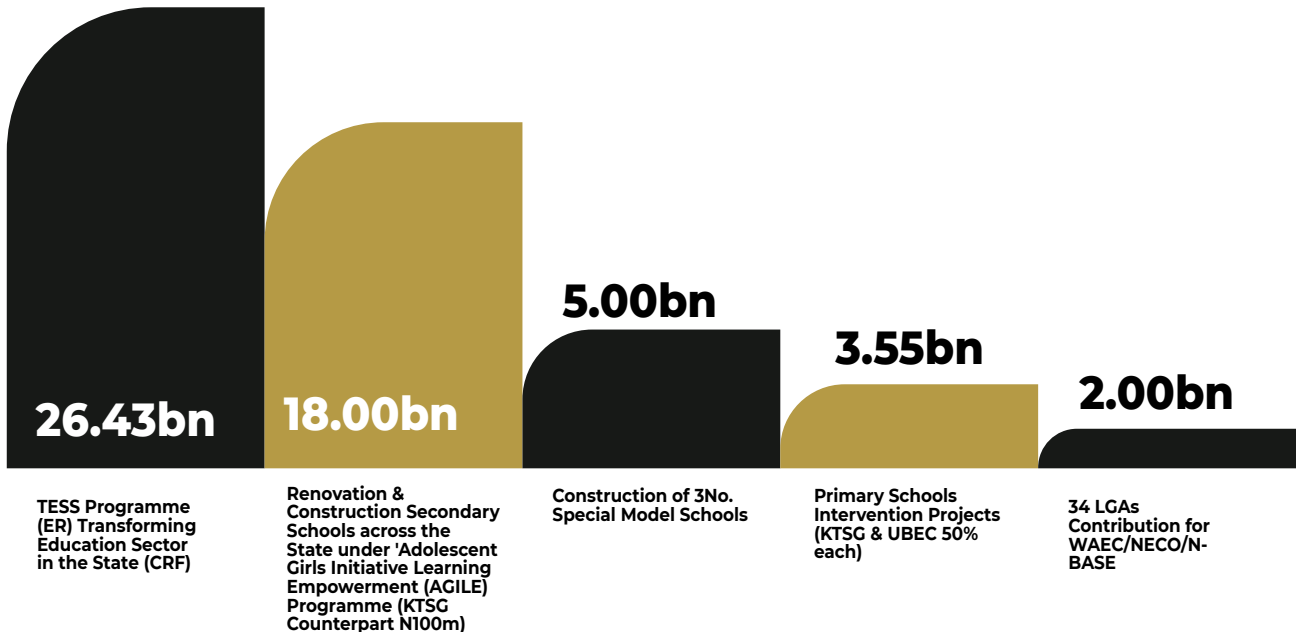
## Ministry of Basic and Secondary Education Expenditure

Total Expenditure

# 76.74bn

Ministry of Basic and Secondary Education	65.50bn
State Universal Basic Education Board (SUBEB)	7.66bn
Science and Technical Education Board	2.78bn
Agency for Mass Education	306.60m
Katsina State Library Board	299.34m
Teachers Service Board	128.42m
Mathematical Improvement Project	66.17m

## Ministry of Basic and Secondary Education Capital Project (Top 5)



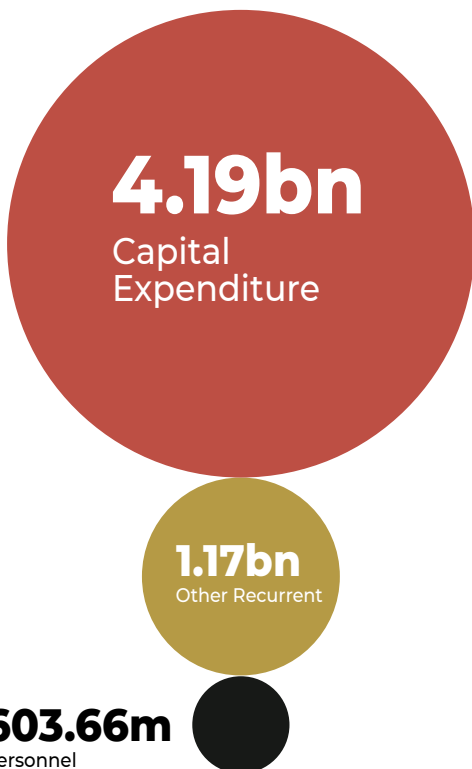
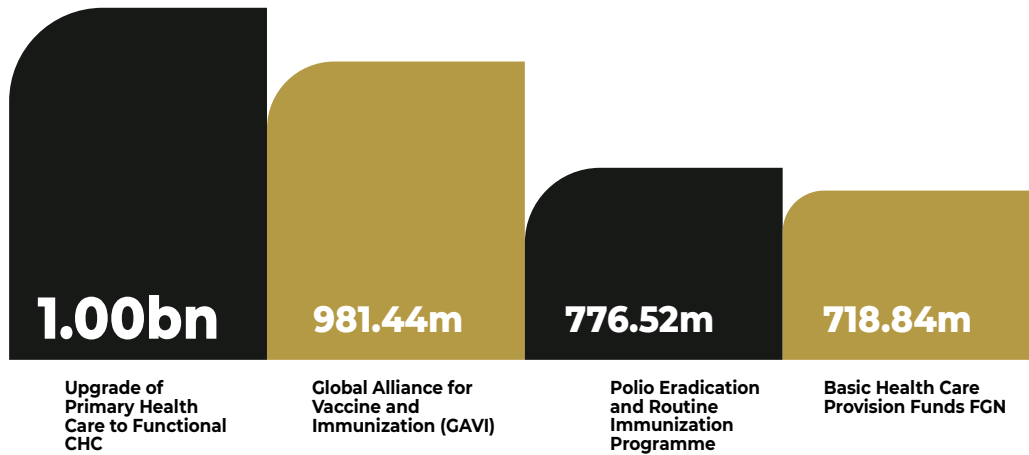
# State Primary Health Care Agency

Unit in Naira

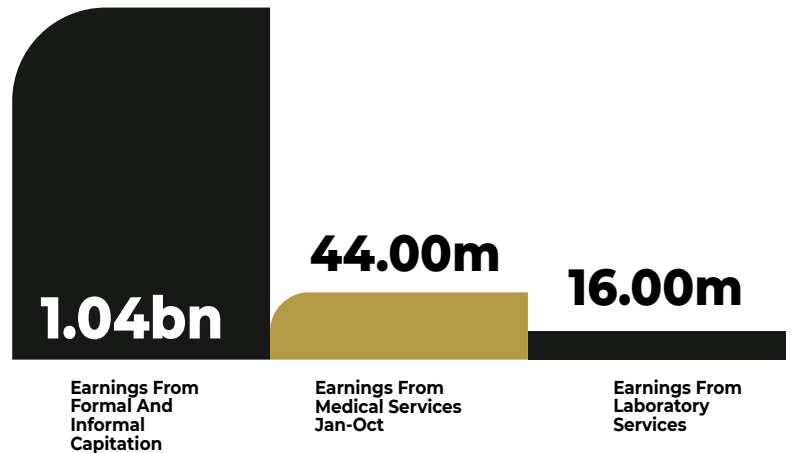
## Total Primary Health Expenditure

# 5.97bn

### Capital Projects (Top 5)



### Recurrent Revenue

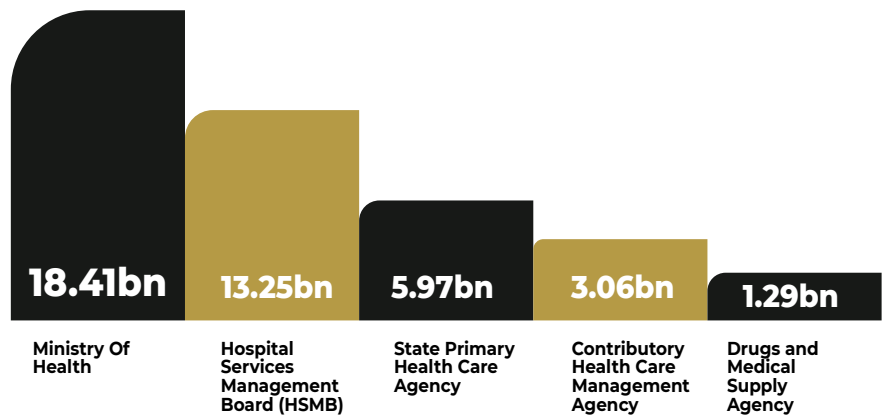


# Ministry of Health

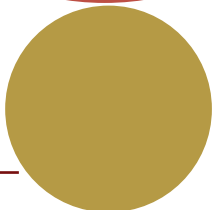
Total Expenditure

# 44.19bn

## MINISTRY OF HEALTH EXPENDITURE (Top 5)



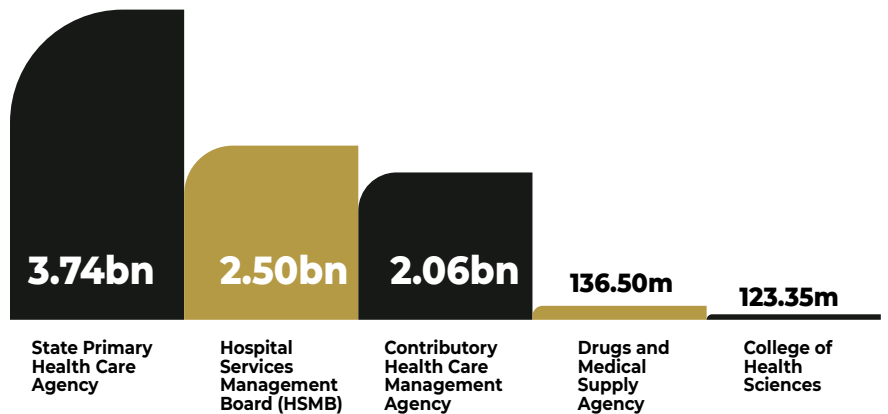
**11.68bn**  
Personnel



**4.96bn**  
Other Recurrent



## MINISTRY OF HEALTH REVENUE (Top 5)



## Capital Projects for Ministry of Health (Top 10)

Total Expenditure

# 27.55bn

Global Fund on Malaria & Tuberculosis Commodities including	3.00bn
Renovation & Impr of General Hospitals	2.50bn
Contributory Health Care Services	2.00bn
Construction of Additional Structure at General Hospital Daura	2.00bn
Construction and Equipment of Pharmaceutical Production Factory(ORAL) at GARSH	1.10bn
Renovation of Mani General Hospital	1.00bn
Renovation of Kankara General Hospital	1.00bn
Upgrade of Primary Health Care to Functional CHC	1.00bn
Global Alliance for Vaccine and Immunization (GAVI)	981.44m
Polio Eradication and Routine Immunization Programme	776.52m



Contact:

**KATSINA STATE GOVERNMENT  
MINISTRY OF BUDGET AND PLANNING**

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**KATSINA STATE**  
Home of Hospitality