



Plateau State Government
Plateau State Citizens Budget
of
Consolidation and Sustainability 2.0

Incorporating:
Basic Education Citizens Budget
Primary Healthcare Citizens Budget

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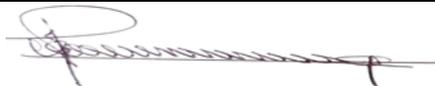
About the Citizens' Budget

The Plateau 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 Plateau State government intends to purchase in undertaking its delivery of public goods and services to the citizens of Plateau State in the 2026 Fiscal Year.

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

- Link to 2026 Appropriation Law: https://plateaustate.gov.ng/uploads/2026_Appropriation_Bill-Signed.pdf.com
- Link to 2026 Detailed Budget Publication: <https://plateaustate.gov.ng/mda/obrary/?slug=Ministry of Budget and Economic Planning.com>

This Plateau State 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 Plateau State budget for 2026 has been christened “the budget of “Consolidation and Sustainability 2.0” with the government policy focus on the following areas:

- Free and Compulsory Basic and Post Basic Education
- Improving Health Care Service delivery;
- Agriculture and Food Security;
- Improved economic activities

In line with these objectives, the government plans to execute the following key projects.



Section 1 Overview of Budget Framework

General Framework

The Plateau State Government approved 2026 budget has a total expenditure outlay of Eight Hundred and Seventeen Billion, Five Hundred and Nine Million, Six Hundred and Eighty-Nine Thousand, Four Hundred and Thirty-Two Naira (N817,509,689,432bn) for Fiscal Year 2026. Of this amount, Three Hundred and Seventy-Eight Billion, Six Hundred and Fifteen Million, Two Hundred and Forty Eight Thousand, Six Hundred and Thirty-Nine Naira (N378,615,248,639bn) is expected to come from the Federal Government as FAAC, while Internally Generated Revenue (IGR) is Sixty-Six Billion, Eight Hundred and Fifty-Two Million, Seven Hundred and Ninety-Seven Thousand, Seven Hundred and Thirty-Three Naira(N66,852,797,733bn) The budget deficit of approximately Three Hundred and Five billion, Eight Hundred and Forty-Nine Million, Seventy-Seven Thousand, Six Hundred and Ninety Naira (N305,849,077,690bn) exists which is the shortfall of total recurrent revenue plus grant compared to the total budget. Plateau State Government will finance the deficit through N96,706,478,365bn domestic borrowing and foreign loans of N209,139,599,324bn

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

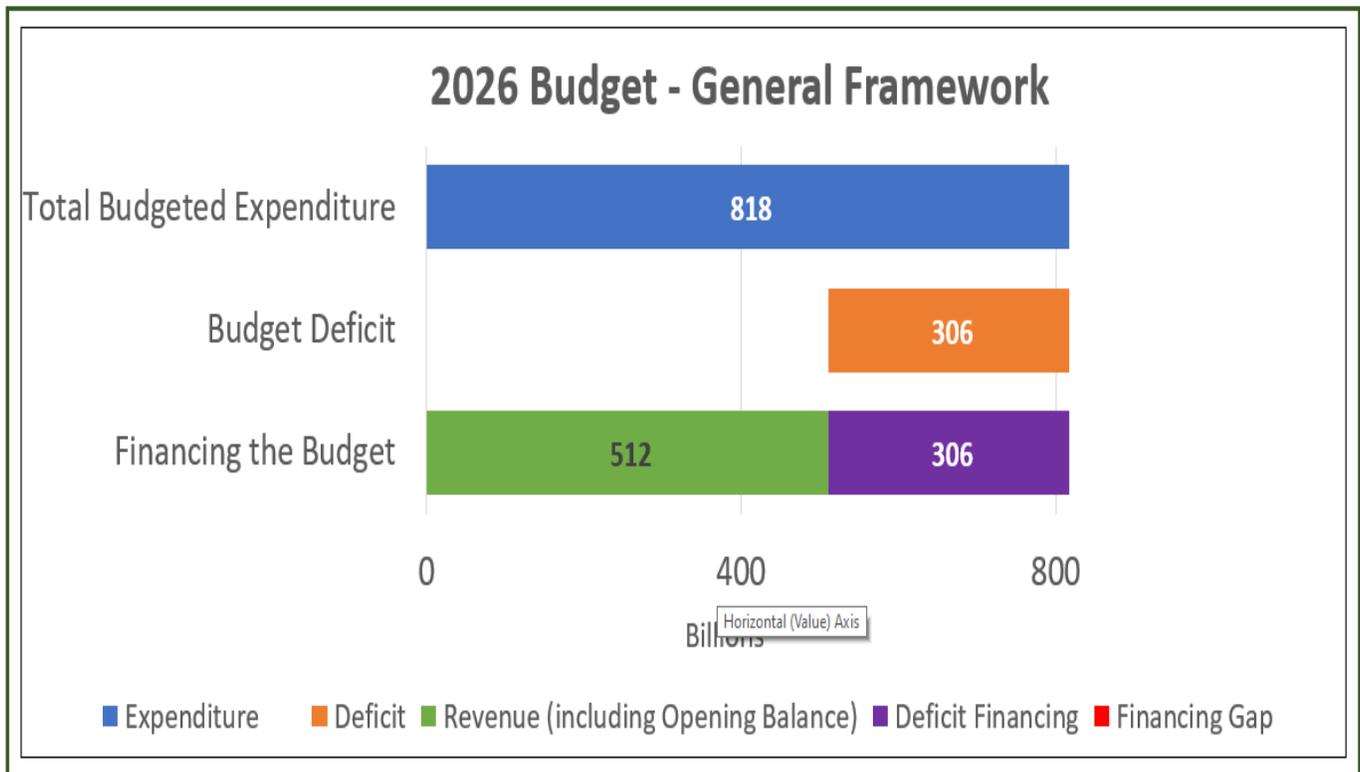
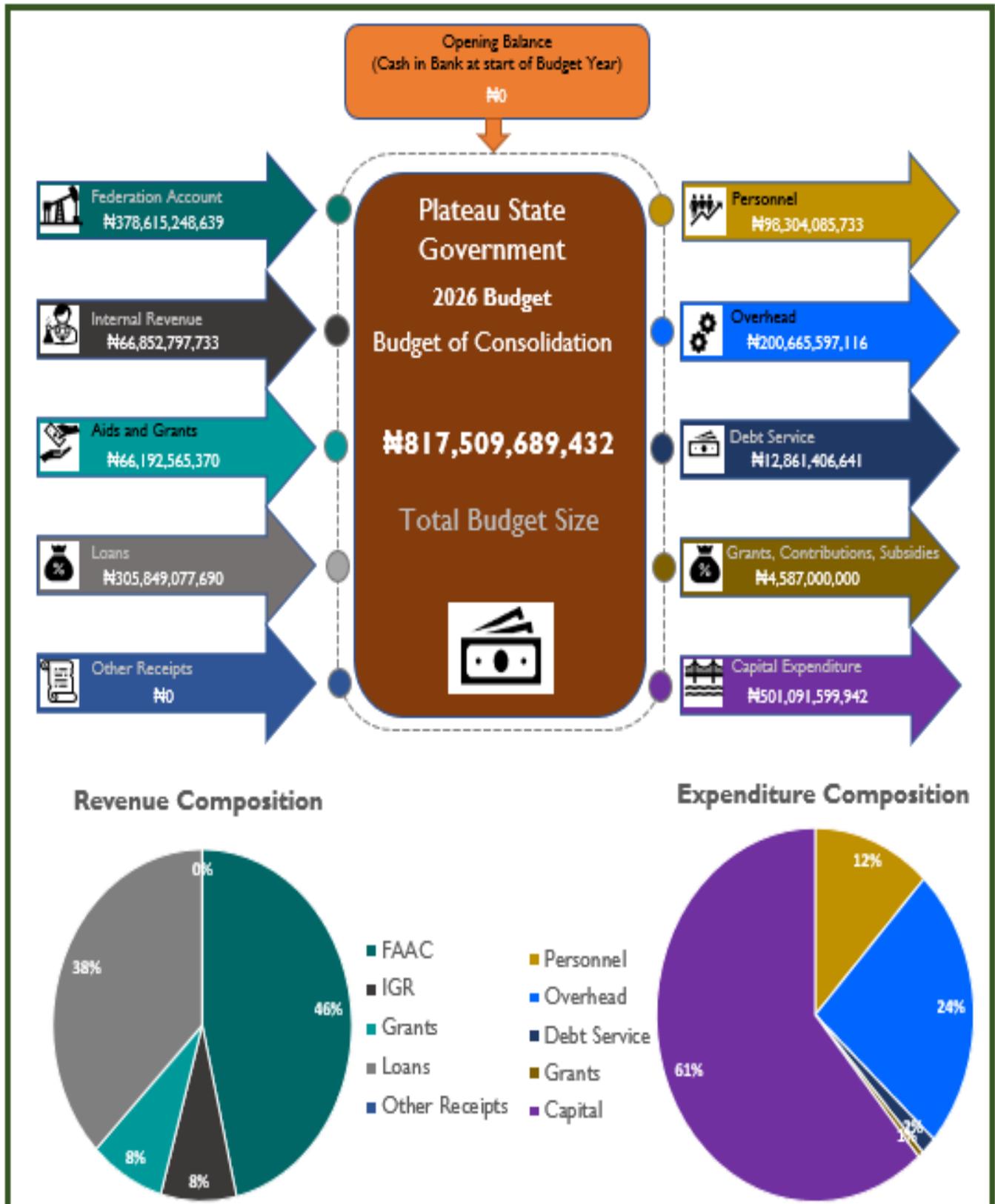


Figure 2 Budget Overview



Section 2 Where will the money come from?

- Plateau State Government anticipates that a total of Three Hundred and Seventy-Eight Billion, Six Hundred and Fifteen Million, Two Hundred and Forty-Eight Thousand, Six Hundred and Thirty-Nine Naira (N378,615,248,639bn) will come from Federation Account. The chief sources of Federation Account Receipt include N120,000,000,000 bn from statutory allocation and VAT N 110,717,022,679 bn.
- Total sum of N66,852,797,733 bn is projected to be generated internally by the state (IGR), Aids and Grant N66,192,565,370 bn, N305,849,077,690 from loan while N 147,898,225,960 bn will come from other receipts (Non- Oil Revenue, EMTL, refund from FGN, etc)

Table 1 Sources of Revenues

Revenue	2026 Budget
Opening Balance	-
Federation Account	378,615,248,639
Statutory Allocation	120,000,000,000
VAT	110,717,022,679
Other FAAC Receipts	147,898,225,960
Internally Generated Revenues	66,852,797,733
<i>Tax Revenue, of which</i>	<i>39,931,430,000</i>
Tax Revenues - Personal	34,158,000,000
Tax Revenue - Other	5,773,430,000
Non-Tax Revenue	26,921,367,733
Other Sources	372,041,643,060
Aids and Grants	66,192,565,370
Loans	305,849,077,690
Total Revenue (including Opening Balance)	817,509,689,432

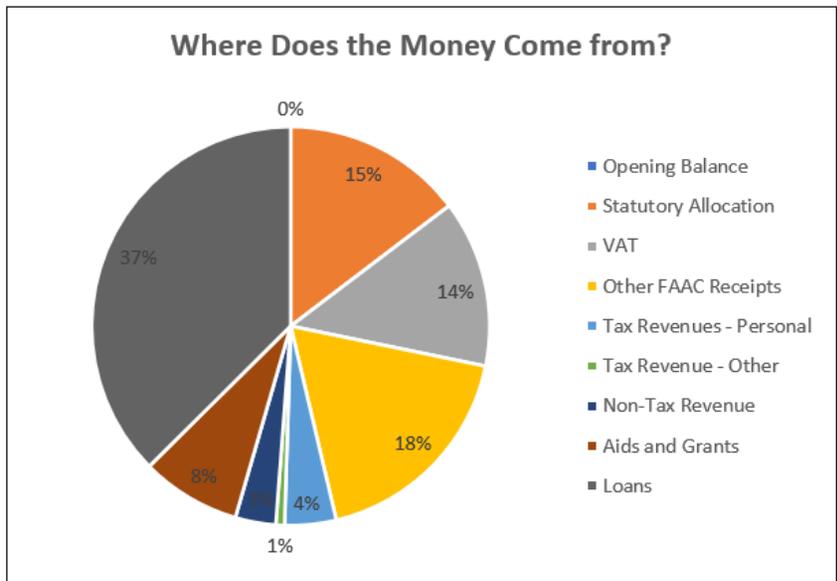


Table 2 Grants Receipts

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2026 Budget	Source and Purpose	2026 Budget
DONATIONS BY FED. GOVERNMENT	7,000,000,000	EUROPEAN UNION	3,000,000,000
DONATIONS BY FED. GOVERNMENT	6,220,000,000	UNITED NATIONS CHILDREN'S FUND (UNICEF)	2,500,000,000
DONATION BY LOCAL GOVERNMENTS	6,000,000,000	DONATIONS BY FED. GOVERNMENT	2,158,678,261
DONATIONS BY FED. GOVERNMENT	4,980,000,000	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	2,000,000,000
DONATION BY LOCAL GOVERNMENTS	4,966,750,000	UNITED NATIONS CHILDREN'S FUND (UNICEF)	1,000,000,000
Others	25,002,387,109	Others	1,364,750,000
Total Domestic Aids and Grants	54,169,137,109	Total Foreign Aids and Grants	12,023,428,261

Table 3 Borrowing (Loans)

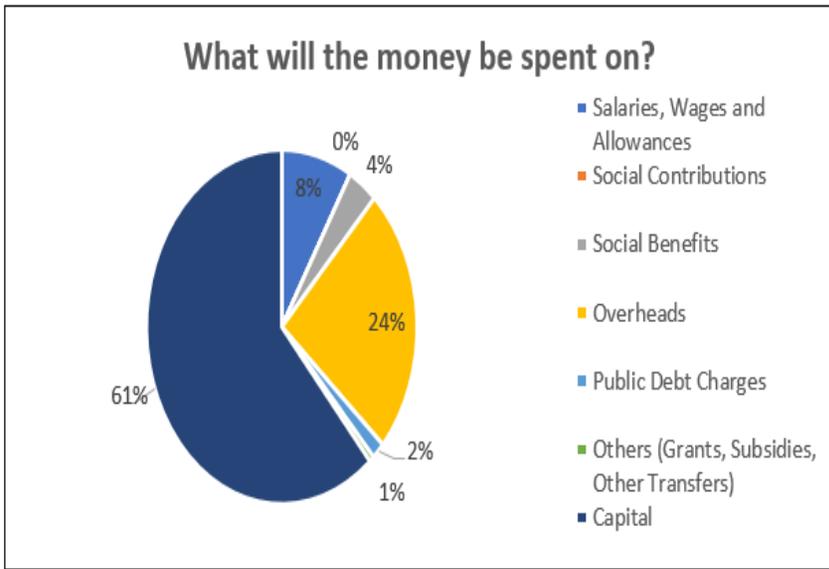
Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2026 Budget	Source and Purpose	2026 Budget
CAPITAL DEVELOPMENT FUND	113,155,149,757	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	40,000,000,000
FEDERAL GOVERNMENT	1,000,000,000	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	20,000,000,000
		BI-LATERAL LOANS	19,530,103,495
Others	-	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	15,361,300,000
Total Domestic Loans	114,155,149,757	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	14,140,623,750
		Others	82,661,900,688
		Total Foreign Loans	191,693,927,933

Section 3 What will the money be spent on?

Of the total N817,509,689,432 bn, the State Government intends to spend N 501,091,599,942 bn (61%) on capital expenditure while the remaining 39% 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).

Table 4 Nature of Expenditure

Expenditure	2026 Budget
Personnel	98,304,085,733
Salaries, Wages and Allowances	69,086,619,169
Social Contributions	-
Social Benefits	29,217,466,564
Other Recurrent	218,114,003,757
Overheads	200,665,597,116
Public Debt Charges	12,861,406,641
Others (Grants, Subsidies, Other Transfers)	4,587,000,000
Capital	501,091,599,942
Total Expenditure (including Contingencies)	817,509,689,432



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

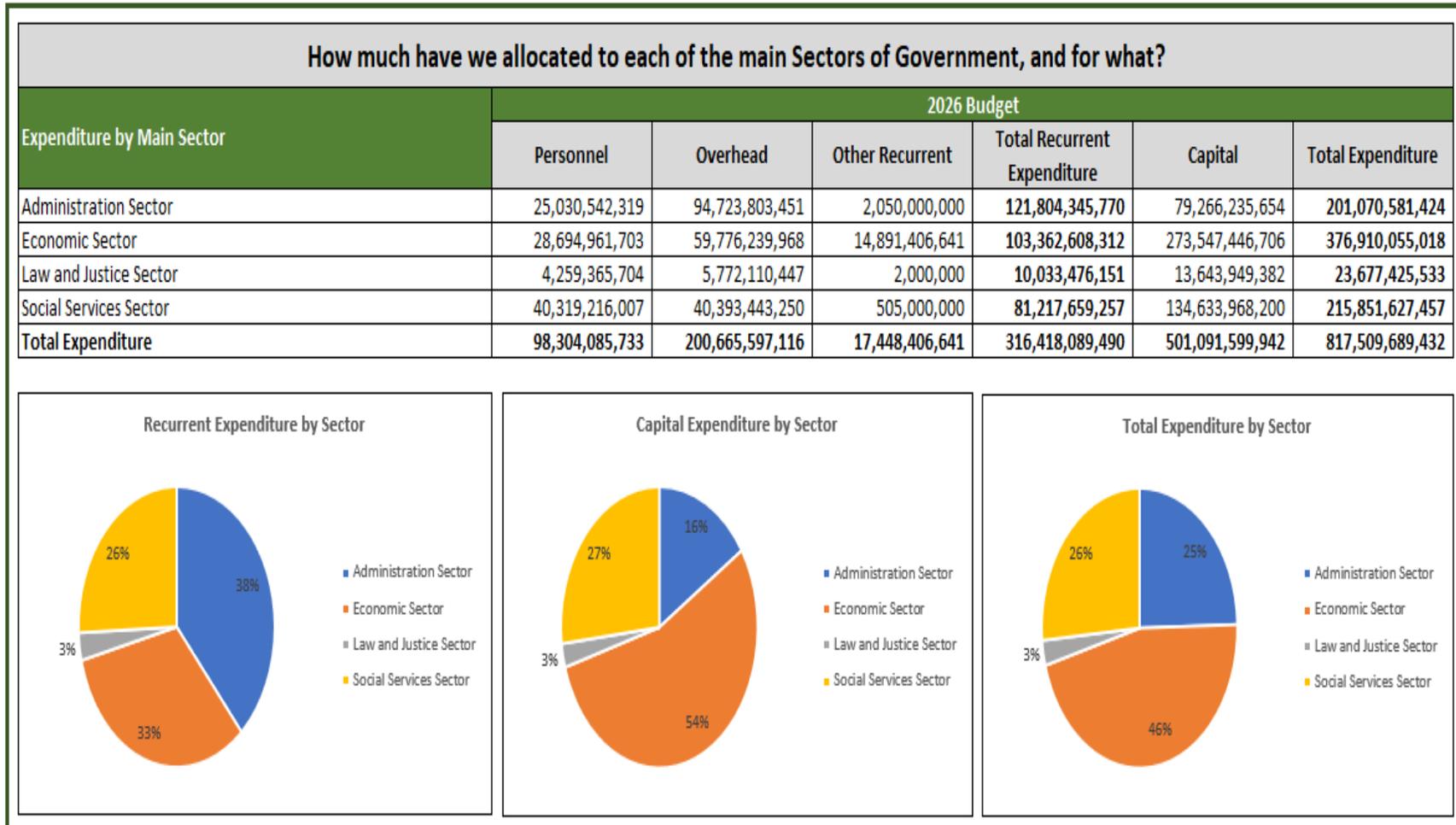


Figure 4 Personnel Expenditure by Planning Sector

Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N2.775 Billion	N0.139 Billion	N25.498 Billion	N0.366 Billion	N13.236 Billion	N10.087 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N12.501 Billion	N0 Billion	N3.218 Billion	N0.974 Billion	N1.941 Billion	N27.571 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
					
N12.777 Billion	N0.375 Billion	N16.913 Billion	N4.567 Billion	N41.989 Billion	N96.635 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N9.468 Billion	N0.139 Billion	N5.774 Billion	N11.369 Billion	N4.23 Billion	N13.878 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
					
N32.498 Billion	N1.333 Billion	N48.893 Billion	N7.764 Billion	N6.034 Billion	N78.978 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N66.394 Billion	N0.288 Billion	N13.644 Billion	N94.324 Billion	N5.453 Billion	N145.488 Billion



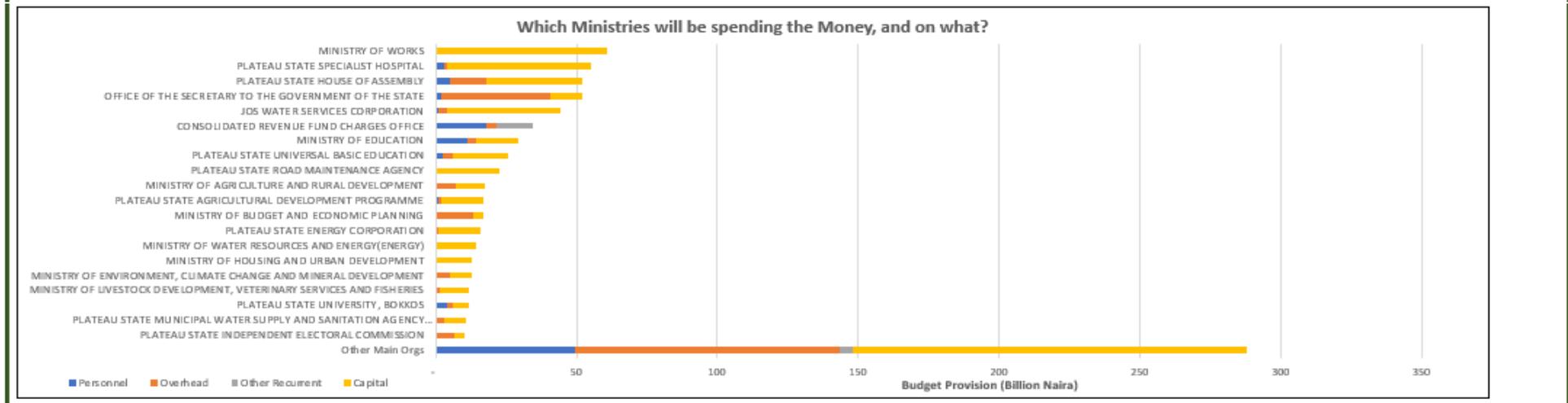
Figure 7 Total Expenditure by Planning Sector

Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N48.05 Billion	N1.847 Billion	N91.304 Billion	N12.697 Billion	N61.26 Billion	N185.7 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N88.363 Billion	N0.427 Billion	N22.636 Billion	N106.667 Billion	N11.624 Billion	N186.936 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	152,984,684	112,600,000	-	265,584,684	60,558,485,272	60,824,069,956
PLATEAU STATE SPECIALIST HOSPITAL	2,995,228,768	952,360,000	-	3,947,588,768	51,291,012,327	55,238,601,095
PLATEAU STATE HOUSE OF ASSEMBLY	4,926,112,654	13,322,000,000	-	18,248,112,654	33,889,786,000	52,137,898,654
OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE STATE	1,951,839,201	38,803,370,000	-	40,755,209,201	11,301,259,672	52,056,468,873
JOS WATER SERVICES CORPORATION	736,126,236	3,450,148,600	-	4,186,274,836	40,222,211,600	44,408,486,436
CONSOLIDATED REVENUE FUND CHARGES OFFICE	18,128,744,540	3,700,000,000	12,861,406,641	34,690,151,181	-	34,690,151,181
MINISTRY OF EDUCATION	11,083,529,190	3,164,157,456	-	14,247,686,646	15,365,601,213	29,613,287,859
PLATEAU STATE UNIVERSAL BASIC EDUCATION	2,271,776,587	3,680,827,000	-	5,952,603,587	19,911,999,985	25,864,603,572
PLATEAU STATE ROAD MAINTENANCE AGENCY	56,061,734	55,800,000	-	111,861,734	22,589,000,000	22,700,861,734
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	109,783,863	7,032,316,500	-	7,142,100,363	10,177,700,000	17,319,800,363
PLATEAU STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,143,128,582	821,334,875	-	1,964,463,457	15,112,558,750	17,077,022,207
MINISTRY OF BUDGET AND ECONOMIC PLANNING	100,824,344	13,418,095,850	-	13,518,920,194	3,384,558,750	16,903,478,944
PLATEAU STATE ENERGY CORPORATION	85,950,000	977,000,000	-	1,062,950,000	14,869,960,603	15,932,910,603
MINISTRY OF WATER RESOURCES AND ENERGY(ENERGY)	-	-	-	-	14,310,000,000	14,310,000,000
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	180,937,989	163,800,000	-	344,737,989	12,534,967,199	12,879,705,188
MINISTRY OF ENVIRONMENT, CLIMATE CHANGE AND MINERAL DEV	365,700,903	4,566,902,000	-	4,932,602,903	7,764,150,000	12,696,752,903
MINISTRY OF LIVESTOCK DEVELOPMENT, VETERINARY SERVICES AN	390,090,574	1,243,710,015	-	1,633,800,589	10,323,301,795	11,957,102,384
PLATEAU STATE UNIVERSITY, BOKKOS	3,974,400,000	2,124,924,379	-	6,099,324,379	5,569,610,000	11,668,934,379
PLATEAU STATE MUNICIPAL WATER SUPPLY AND SANITATION AGEN	-	2,859,450,000	-	2,859,450,000	7,882,580,000	10,742,030,000
PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION	282,706,502	6,141,050,000	-	6,423,756,502	3,945,000,000	10,368,756,502
Other Main Orgs	49,368,159,382	94,075,750,441	4,587,000,000	148,030,909,823	140,087,856,776	288,118,766,599
Total Expenditure	98,304,085,733	200,665,597,116	17,448,406,641	316,418,089,490	501,091,599,942	817,509,689,432



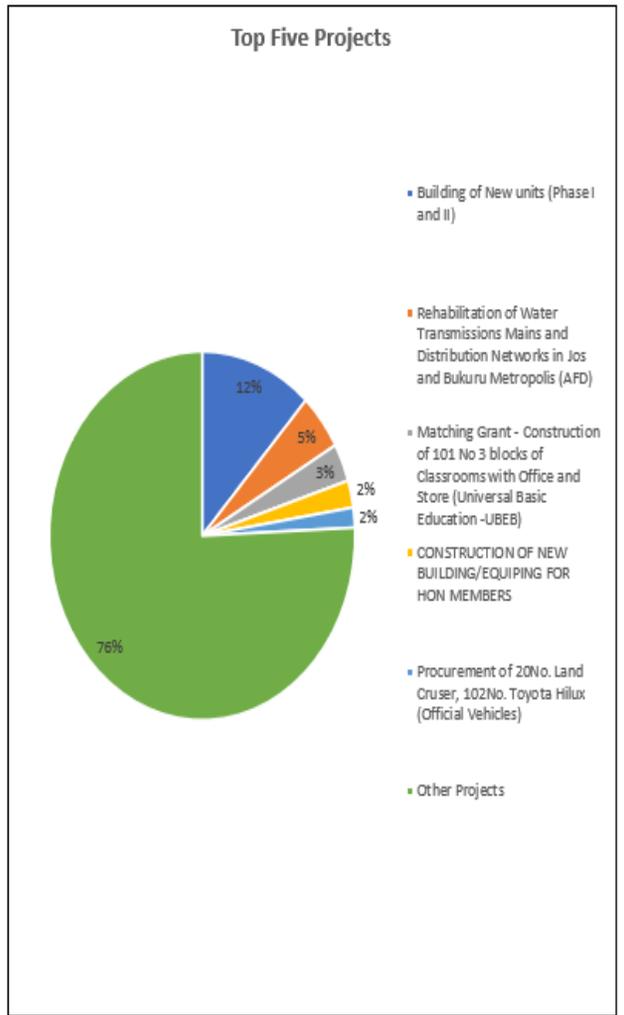
Section 5 What are the major Investments being made by the State?

- The Budget of Consolidation and Sustainability project is in fulfilment of the current administration's promise of Consolidating past achievement.
- The Budget of Consolidation and Sustainability project will lead to Sustainable Economic Rebirth guided by the Plateau State Strategic Development Framework (PSDF) 2023-2027.
- The Budget of Consolidation and Sustainability project will lead to Peace and Security, Physical Infrastructure Development, Good Governance and is considered important because of People Oriented Programs aims to promote Transparency, accountability and inclusiveness, aligning with the State Fiscal Transparency Accountability and Sustainability (SFTAS) Programs funded by the World Bank.



Table 5 Largest Capital Expenditure Projects

What are the major Capital Investments we are planning?		
Project Description	2026 Budget	Location
Building of New units (Phase I and II)	49,900,000,000	Statewide
Rehabilitation of Water Transmissions Mains and Distribution Networks in Jos and Bukuru Metropolis (AFD)	20,883,330,000	JOS SOUTH
Matching Grant - Construction of 101 No 3 blocks of Classrooms with Office and Store (Universal Basic Education -UBEB)	14,000,000,000	Statewide
CONSTRUCTION OF NEW BUILDING/EQUIPING FOR HON MEMBERS	10,000,000,000	Statewide
Procurement of 20No. Land Crusier, 102No. Toyota Hilux (Official Vehicles)	7,400,000,000	Statewide
Implementation of Component 1 (Construction of Safe and Accessable Learning Spaces) (AGILE)	7,395,710,241	Statewide
ACQUISITION OF 4NO ALL IN ONE PCS,100NO CCTVS,PROJECTOR WIRLES ACSSES	7,360,893,000	Statewide
Rehabilitation of Jos and Bukuru Treatment Plants Engineering (AFD)	6,700,000,000	Statewide
Implementation of Component 2 (Support to Market Linkages and Development) (L-PRES)	6,083,001,794	Statewide
Construction of 45km Linear Cross Drainage (RAAMP Project)	5,541,600,000	Statewide
10km Erosion Control within Jos and Bukuru Metropolis (NEWMAP)	5,500,000,000	Statewide
Emergency Intervention in the 17 LGAs in Plateau State - Drilling of Boreholes	5,270,000,000	Statewide
Construction of 2.4 MW Samall Hydro Power (SHP) Plant at ASOP Falls (UNIDO)	5,153,000,000	RIYOM
Construction of 50KM Rukuba Rd-Miango-Dochai with a Spur to NCA Vom-Farin Lamba-Kassa	5,000,000,000	JOS NORTH
Construction of 50KM Hoss-Rim-Bachit Road	5,000,000,000	RIYOM
Provision of Emergency Road Intervention in the State	5,000,000,000	Statewide
CONSTRUCTION OF 24 NO OF CONSTITUENCY TOWN HALL OFFICES IN ALL THE 17 LGA	4,800,000,000	Statewide
SURWASH PforR - DLI 3.0	4,690,000,000	Statewide
Skill Acquisition Programme/Starter Pack	3,600,000,000	SHENDAM
Procurement of 5,000No Hp Laptops for CBT Centres	3,500,000,000	Statewide
Other Projects	318,314,064,907	
Total Capital Expenditure	501,091,599,942	



Section 6 Which Citizens Nominated Projects have been included in the Budget?

Standard Narrative

Plateau State Government through the Ministry of Budget Economic Planning and Statistics engages her citizens during her yearly budgetary process. The budget cycle starts with the preparation and release of the budget dashboard. This dashboard is a blueprint that showcases the entire budget process for the current fiscal year.

This is followed by the ministry engaging different socio-economic groups such as All farmers association, NGOs, CSOs, community leaders, vulnerable groups etc. These groups are advised to liaise with relevant MDAs to ensure that their interests are well captured in the budget. The MDAs are further strengthened to carry out the assignment by discussing the MTEF with them so as to guide them in their budget proposals.

Finally, the process is concluded by the presentation of different revenue and expenditure details as they affects the citizens and interest groups during the bilateral discussion. The outcome of this exercise gave rise to these key projects

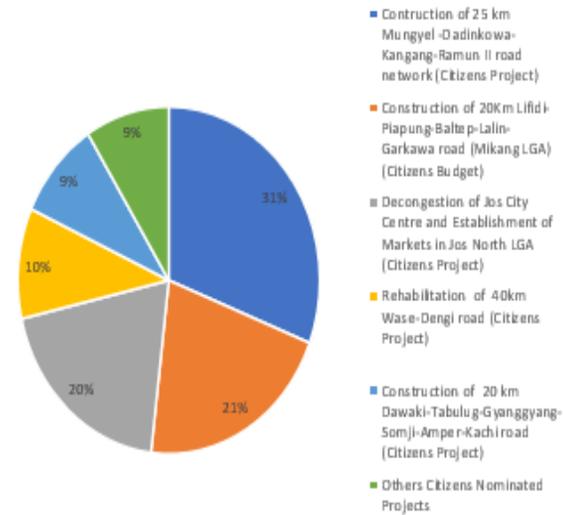
- Implementation of massive infrastructural development projects.
- Revamping of the Health and Education sector
- Strengthening of the Judicial environment
- Improvement of service delivery
- Strengthening of state security apparatus



Table 6 Citizens Nominated Projects

How much have we allocated to Citizens Nominated Projects?		
Project Description	2026 Budget	Location
Construction of 25 km Mungyel -Dadinkowa-Kangang-Ramun II road network (Citizens Project)	1,500,000,000	Statewide
Construction of 20Km Lifidi-Piapung-Baltep-Lalin-Garkawa road (Mikang LGA) (Citizens Budget)	1,020,000,000	MIKANG
Decongestion of Jos City Centre and Establishment of Markets in Jos North LGA (Citizens Project)	950,000,000	JOS SOUTH
Rehabilitation of 40km Wase-Dengi road (Citizens Project)	500,000,000	Statewide
Construction of 20 km Dawaki-Tabulug-Gyanggyang-Somji-Amper-Kachi road (Citizens Project)	450,000,000	Statewide
Rehabilitation of Amper-Dengi road (Citizens Project)	300,000,000	Statewide
Renovation and Fencing of Pankshin Youth Center (Citizens Project)	120,000,000	PANKSHIN
Construction of 8km Rapyam-Bedurum Fan Road (Citizens Project)	100,000,000	Statewide
Construction of 25 km Road in Wallang Nyam Tarok-Mabe road (Citizens Project)	100,000,000	JOS NORTH
Construction of 25km Yelwa-Sabon Gida- Mabudi road (Citizens Project)	100,000,000	SHENDAM
Drilling of 3No Hand Pump Boreholes at kiham,Kata Karim, old Main Market Bassa(Citizens Project)	70,000,000	Statewide
Completion of 25km Gunji-Garam-Dungun-Kagu road (Citizens Project).	50,000,000	PANKSHIN
Construction of 40 km roads in Chip-Tal-Pushit to Jiblik, Gulang, Wokkos and Chigwong (Citizens Project)	50,000,000	Statewide
Constructio of 20 km Road from Tangur-Mushu, Bokkos LGA (Citizens Project)	50,000,000	BOKKOS
Construction of 35 km Pushit Jannaret-Chanso road (Citizens Project)	50,000,000	MANGU
15 km Road Construction and drainages from Farin Gada Angwan Jarawa to Army Engineer (Citizens Project)	50,000,000	JOS NORTH
Construction of Senior Citizens Centre, Bukuru	20,000,000	JOS SOUTH
Equipping of Sikyen PHC with 15No. Hospital Beds, 5No. Wheel Chairs (Citizens Project)	20,000,000	BOKKOS
Upgrading of Primary Health Care Damshen Ganawuri to Cottage Hospital (Citizens Project)	20,000,000	Statewide
Completion of Sabon Gida Kanar 6.5Km Road to Kwall (ANAN) Bassa LGA (Citizens Budget)	20,000,000	BASSA
Others Citizens Nominated Projects	437,010,000	
Total Value of Citizens Nominated Projects	5,977,010,000	

Top Five Citizens Nominated Projects

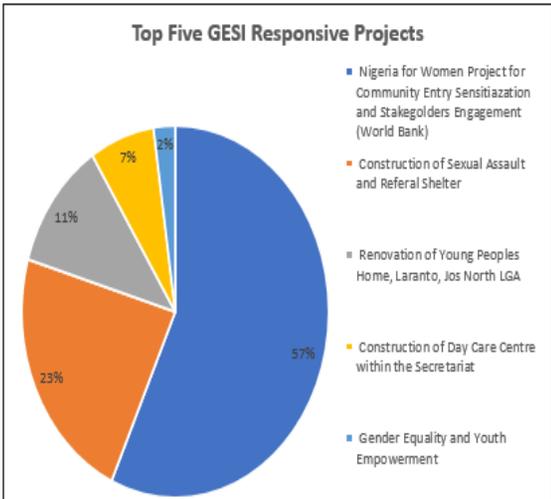


Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens

The state government during the course of budget development allocated the total sum of N 00.00 considering the need to provide for women , youth and vulnerable groups or persons especially the poorest of the poor and persons with disability through various MDA's such as Ministry of health, Gender and Youths.

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
Nigeria for Women Project for Community Entry Sensitization and Stakeholders Engagement (World Bank)	250,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
Construction of Sexual Assault and Referral Shelter	100,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
Renovation of Young Peoples Home, Laranto, Jos North LGA	50,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
Construction of Day Care Centre within the Secretariat	30,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
Gender Equality and Youth Empowerment	10,000,000	PLATEAU STATE GENDER AND EQUAL OPPORTUNITIES COMMISSION
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
Others GESI Projects	-	-
Total Value of GESI Responsive Projects	440,000,000	



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	-	-		60,199,284,036	-100.0%	60,199,284,036	-100.0%
Federation Account	378,615,248,639	190,206,558,782	99.1%	190,206,558,782	99.1%	257,893,624,209	46.8%
Statutory Allocation	120,000,000,000	69,489,536,096	72.7%	69,489,536,096	72.7%	80,987,683,338	48.2%
Derivation	-	-		-		-	
VAT	110,717,022,679	83,717,022,686	32.3%	83,717,022,686	32.3%	84,588,719,732	30.9%
Other FAAC Receipts	147,898,225,960	37,000,000,000	299.7%	37,000,000,000	299.7%	92,317,221,139	60.2%
Internally Generated Revenues	66,852,797,733	52,307,490,827	27.8%	52,353,290,827	27.7%	31,106,335,361	114.9%
Tax Revenue, of which	39,931,430,000	31,821,676,000	25.5%	31,821,676,000	25.5%	21,603,536,838	84.8%
Tax Revenues - Personal	34,158,000,000	28,880,000,000	18.3%	28,880,000,000	18.3%	18,265,128,619	87.0%
Tax Revenue - Other	5,773,430,000	2,941,676,000	96.3%	2,941,676,000	96.3%	3,338,408,219	72.9%
Non-Tax Revenue	26,921,367,733	20,485,814,827	31.4%	20,531,614,827	31.1%	9,502,798,524	183.3%
Other Sources	372,041,643,060	256,937,111,502	44.8%	306,417,392,286	21.4%	62,781,463,182	492.6%
Aids and Grants	66,192,565,370	59,427,765,395	11.4%	61,457,765,395	7.7%	19,534,062,174	238.9%
Loans	305,849,077,690	197,509,346,107	54.9%	244,959,626,891	24.9%	43,247,401,009	607.2%
Other Receipts	-	-		-		-	
Total Revenue (including Opening Balance)	817,509,689,432	499,451,161,111	63.7%	609,176,525,931	34.2%	411,980,706,789	98.4%

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
<i>Personnel</i>	98,304,085,733	67,144,866,346	46.4%	68,851,580,179	42.8%	52,114,386,218	88.6%
Salaries, Wages and Allowances	69,086,619,169	57,815,366,346	19.5%	57,985,769,418	19.1%	50,536,300,092	36.7%
Social Contributions	-	82,500,000	-100.0%	82,500,000	-100.0%	34,925,585	-100.0%
Social Benefits	29,217,466,564	9,247,000,000	216.0%	10,783,310,761	171.0%	1,543,160,541	1793.4%
Other Recurrent	218,114,003,757	140,040,298,149	55.8%	178,081,716,273	22.5%	142,274,649,699	53.3%
Overheads	200,665,597,116	106,584,106,469	88.3%	143,564,724,593	39.8%	96,369,970,961	108.2%
Public Debt Charges	12,861,406,641	33,444,191,680	-61.5%	33,444,191,680	-61.5%	45,904,678,738	-72.0%
Transfers of State IGR to LGCs	-	-		-		-	
Others (Grants, Subsidies, Other Transfers)	4,587,000,000	12,000,000	38125.0%	1,072,800,000	327.6%	-	
Capital	501,091,599,942	292,265,996,616	71.5%	362,243,229,480	38.3%	94,869,343,437	428.2%
Other Provisions (Contingency)	-	-		-		-	
Total Expenditure (including Contingencies)	817,509,689,432	499,451,161,111	63.7%	609,176,525,931	34.2%	289,258,379,355	182.6%

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	265,584,684	229,125,796	15.9%	229,125,796	15.9%	153,009,044	73.6%
PLATEAU STATE SPECIALIST HOSPITAL	3,947,588,768	3,106,563,406	27.1%	3,285,563,406	20.1%	3,348,322,924	17.9%
PLATEAU STATE HOUSE OF ASSEMBLY	18,248,112,654	11,052,112,654	65.1%	11,052,112,654	65.1%	4,170,803,486	337.5%
OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE STATE	40,755,209,201	21,150,325,425	92.7%	31,093,062,949	31.1%	40,816,259,933	-0.1%
JOS WATER SERVICES CORPORATION	4,186,274,836	1,089,984,344	284.1%	1,089,984,344	284.1%	971,794,558	330.8%
CONSOLIDATED REVENUE FUND CHARGES OFFICE	34,690,151,181	12,527,573,540	176.9%	12,527,573,540	176.9%	1,002,533,629	3360.2%
MINISTRY OF EDUCATION	14,247,686,646	11,400,627,383	25.0%	11,400,627,383	25.0%	10,799,925,702	31.9%
PLATEAU STATE UNIVERSAL BASIC EDUCATION	5,952,603,587	894,324,267	565.6%	894,324,267	565.6%	777,628,691	665.5%
PLATEAU STATE ROAD MAINTENANCE AGENCY	111,861,734	64,003,735	74.8%	64,003,735	74.8%	59,084,364	89.3%
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	7,142,100,363	843,036,434	747.2%	2,520,536,434	183.4%	612,198,573	1066.6%
PLATEAU STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,964,463,457	1,335,511,866	47.1%	1,885,511,866	4.2%	882,598,345	122.6%
MINISTRY OF BUDGET AND ECONOMIC PLANNING	13,518,920,194	11,821,774,345	14.4%	26,821,774,345	-49.6%	15,815,423,560	-14.5%
PLATEAU STATE ENERGY CORPORATION	1,062,950,000	136,653,502	677.8%	136,653,502	677.8%	122,519,512	767.6%
MINISTRY OF WATER RESOURCES AND ENERGY(ENERGY)	-	128,197,002	-100.0%	128,197,002	-100.0%	111,223,456	-100.0%
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	344,737,989	393,667,997	-12.4%	409,667,997	-15.8%	243,668,973	41.5%
MINISTRY OF ENVIRONMENT, CLIMATE CHANGE AND MINERAL DEVELOPMENT	4,932,602,903	1,958,551,903	151.8%	1,958,551,903	151.8%	1,107,792,071	345.3%
MINISTRY OF LIVESTOCK DEVELOPMENT, VETERINARY SERVICES AND FISHERIES	1,633,800,589	#VALUE!		928,100,000	76.0%	32,200,000	4973.9%
PLATEAU STATE UNIVERSITY, BOKKOS	6,099,324,379	6,912,048,390	-11.8%	6,912,048,390	-11.8%	4,362,114,767	39.8%
PLATEAU STATE MUNICIPAL WATER SUPPLY AND SANITATION AGENCY	2,859,450,000	218,348,000	1209.6%	218,348,000	1209.6%	120,999,107	2263.2%
PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION	6,423,756,502	928,957,844	591.5%	1,018,957,844	530.4%	756,642,036	749.0%
Other Main Orgs	148,030,909,823	#VALUE!		132,358,571,095	11.8%	108,122,293,187	36.9%
Total Expenditure	316,418,089,490	207,185,164,495	52.7%	246,933,296,452	28.1%	194,389,035,917	62.8%



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	60,558,485,272	14,498,603,000	317.7%	39,449,702,000	53.5%	12,503,145,145	384.3%
PLATEAU STATE SPECIALIST HOSPITAL	51,291,012,327	7,130,000,000	619.4%	27,628,127,339	85.6%	700,000,000	7227.3%
PLATEAU STATE HOUSE OF ASSEMBLY	33,889,786,000	20,985,893,000	61.5%	20,985,893,000	61.5%	1,075,090,981	3052.3%
OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE STATE	11,301,259,672	9,480,000,000	19.2%	21,941,100,000	-48.5%	20,847,555,229	-45.8%
JOS WATER SERVICES CORPORATION	40,222,211,600	12,738,306,600	215.8%	8,537,451,513	371.1%	2,245,059,403	1691.6%
CONSOLIDATED REVENUE FUND CHARGES OFFICE	-	-		-		-	
MINISTRY OF EDUCATION	15,365,601,213	4,134,025,058	271.7%	4,134,025,058	271.7%	1,057,502,747	1353.0%
PLATEAU STATE UNIVERSAL BASIC EDUCATION	19,911,999,985	4,610,651,000	331.9%	10,901,506,087	82.7%	8,038,006,204	147.7%
PLATEAU STATE ROAD MAINTENANCE AGENCY	22,589,000,000	7,130,000,000	216.8%	27,628,127,339	-18.2%	700,000,000	3127.0%
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	10,177,700,000	8,511,300,000	19.6%	13,893,799,700	-26.7%	53,394,753	18961.2%
PLATEAU STATE AGRICULTURAL DEVELOPMENT PROGRAMME	15,112,558,750	5,651,282,900	167.4%	9,892,896,371	52.8%	25,669,124,690	-41.1%
MINISTRY OF BUDGET AND ECONOMIC PLANNING	3,384,558,750	31,405,700,000	-89.2%	20,605,700,000	-83.6%	29,660,000	11311.2%
PLATEAU STATE ENERGY CORPORATION	14,869,960,603	6,190,000,000	140.2%	3,582,052,000	315.1%	774,230,695	1820.6%
MINISTRY OF WATER RESOURCES AND ENERGY(ENERGY)	14,310,000,000	2,901,000,000	393.3%	2,901,000,000	393.3%	381,754,193	3648.5%
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	12,534,967,199	10,023,500,000	25.1%	25,135,982,760	-50.1%	-	
MINISTRY OF ENVIRONMENT, CLIMATE CHANGE AND MINERAL DEVELOPMENT	7,764,150,000	21,809,992,860	-64.4%	17,719,992,860	-56.2%	-	
MINISTRY OF LIVESTOCK DEVELOPMENT, VETERINARY SERVICES AND FISHERIES	10,323,301,795	-		90,083,750	11359.7%	-	
PLATEAU STATE UNIVERSITY, BOKKOS	5,569,610,000	4,870,000,000	14.4%	4,570,000,000	21.9%	1,473,137,810	278.1%
PLATEAU STATE MUNICIPAL WATER SUPPLY AND SANITATION AGENCY	7,882,580,000	8,008,400,000	-1.6%	7,786,400,000	1.2%	1,121,802,996	602.7%
PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION	3,945,000,000	902,000,000	337.4%	3,452,000,000	14.3%	175,511,000	2147.7%
Other Main Orgs	140,087,856,776	111,285,342,198	25.9%	91,407,389,704	53.3%	18,024,367,593	677.2%
Total Expenditure	501,091,599,942	292,265,996,616	71.5%	362,243,229,480	38.3%	94,869,343,437	428.2%

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	60,824,069,956	14,727,728,796	313.0%	39,678,827,796	53.3%	12,656,154,189	380.6%
PLATEAU STATE SPECIALIST HOSPITAL	55,238,601,095	10,236,563,406	439.6%	30,913,690,744	78.7%	4,048,322,924	1264.5%
PLATEAU STATE HOUSE OF ASSEMBLY	52,137,898,654	32,038,005,654	62.7%	32,038,005,654	62.7%	5,245,894,467	893.9%
OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE STATE	52,056,468,873	30,630,325,425	70.0%	53,034,162,949	-1.8%	61,663,815,162	-15.6%
JOS WATER SERVICES CORPORATION	44,408,486,436	13,828,290,944	221.1%	9,627,435,856	361.3%	3,216,853,960	1280.5%
CONSOLIDATED REVENUE FUND CHARGES OFFICE	34,690,151,181	12,527,573,540	176.9%	12,527,573,540	176.9%	1,002,533,629	3360.2%
MINISTRY OF EDUCATION	29,613,287,859	15,534,652,441	90.6%	15,534,652,441	90.6%	11,857,428,449	149.7%
PLATEAU STATE UNIVERSAL BASIC EDUCATION	25,864,603,572	5,504,975,267	369.8%	11,795,830,355	119.3%	8,815,634,895	193.4%
PLATEAU STATE ROAD MAINTENANCE AGENCY	22,700,861,734	7,194,003,735	215.6%	27,692,131,073	-18.0%	759,084,364	2890.6%
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	17,319,800,363	9,354,336,434	85.2%	16,414,336,134	5.5%	665,593,325	2502.2%
PLATEAU STATE AGRICULTURAL DEVELOPMENT PROGRAMME	17,077,022,207	6,986,794,766	144.4%	11,778,408,237	45.0%	26,551,723,034	-35.7%
MINISTRY OF BUDGET AND ECONOMIC PLANNING	16,903,478,944	43,227,474,345	-60.9%	47,427,474,345	-64.4%	15,845,083,560	6.7%
PLATEAU STATE ENERGY CORPORATION	15,932,910,603	6,326,653,502	151.8%	3,718,705,502	328.5%	896,750,208	1676.7%
MINISTRY OF WATER RESOURCES AND ENERGY(ENERGY)	14,310,000,000	3,029,197,002	372.4%	3,029,197,002	372.4%	492,977,650	2802.8%
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	12,879,705,188	10,417,167,997	23.6%	25,545,650,756	-49.6%	243,668,973	5185.7%
MINISTRY OF ENVIRONMENT, CLIMATE CHANGE AND MINERAL DEVELOPMENT	12,696,752,903	23,768,544,763	-46.6%	19,678,544,763	-35.5%	1,107,792,071	1046.1%
MINISTRY OF LIVESTOCK DEVELOPMENT, VETERINARY SERVICES AND FISHERIES	11,957,102,384	#VALUE!		1,018,183,750	1074.4%	32,200,000	37033.9%
PLATEAU STATE UNIVERSITY, BOKKOS	11,668,934,379	11,782,048,390	-1.0%	11,482,048,390	1.6%	5,835,252,577	100.0%
PLATEAU STATE MUNICIPAL WATER SUPPLY AND SANITATION AGENCY	10,742,030,000	8,226,748,000	30.6%	8,004,748,000	34.2%	1,242,802,103	764.3%
PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION	10,368,756,502	1,830,957,844	466.3%	4,470,957,844	131.9%	932,153,036	1012.3%
Other Main Orgs	288,118,766,599	#VALUE!		223,765,960,799	28.8%	126,146,660,779	128.4%
Total Expenditure	817,509,689,432	499,451,161,111	63.7%	609,176,525,931	34.2%	289,258,379,355	182.6%



Section 9 Glossary of Terms

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



Annexure 1: Basic Education sector Citizens Budget

The Plateau 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.



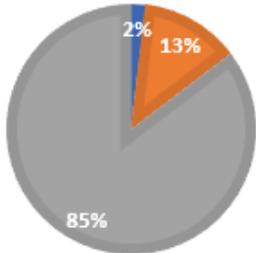
Table 13 Basic Education Expenditure as a proportion of Total Expenditure

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.

What proportion of the State Government Budget is being spent on Basic Education?

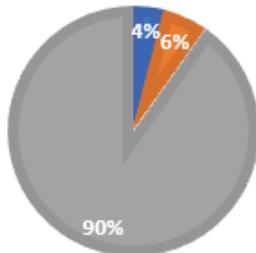
Recurrent Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



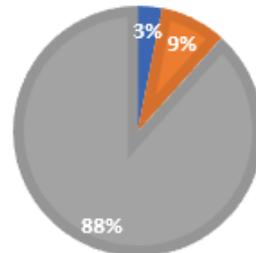
Capital Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



Total Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	46,395,934,407.00	48,892,631,029.00	95,288,565,436.00
Basic Education	5,952,603,587.00	19,911,999,985.00	25,864,603,572.00
Other levels of Education	40,443,330,820.00	28,980,631,044.00	69,423,961,864.00
All Other Expenditure	270,022,155,083.00	452,198,968,913.00	722,221,123,996.00
Total Expenditure	316,418,089,490.00	501,091,599,942.00	817,509,689,432.00



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.

What will the Basic Education sector spend its money on?

Expenditure	2023 Budget (Billion Naira)
Personnel Expenditure:	2.272
Salaries, Wages and Allowances	2.272
Social Contributions	-
Social Benefits	-
Overheads	3.681
Other Recurrent Expenditure:	-
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	-
Capital Expenditure	19.912
Contingencies	-
Total Expenditure (including Contingenc	25.865

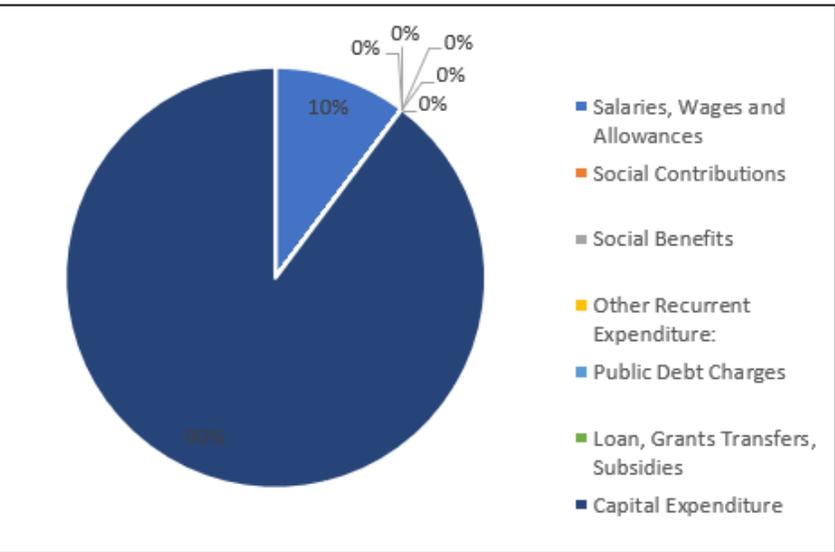


Table 15 Basic Education Expenditure by Administrative Classification

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.

Which Ministries, Departments and Agencies will be spending the Money, and on what?

Expenditure by MDA (Top 5)	2023 Budget (Billion Naira)					
	Personnel	Overhead	Other Recurrent	Total Recurrent	Capital	Total Expenditure
PLATEAU STATE PRIMARY HEALTH CARE BOARD	2.0	2.4	-	4.4	1.3	5.7
PLATEAU STATE HOSPITALS MANAGEMENT BOARD	3.8	0.3	-	4.0	-	4.0
PLATEAU STATE SPECIALIST HOSPITAL	3.0	1.0	-	3.9	-	3.9
PLATEAU STATE CONTRIBUTORY HEALTH CARE MANAGEMENT	0.4	2.9	-	3.3	-	3.3
MINISTRY OF HEALTH	0.4	1.0	-	1.4	1.3	2.7
Others MDAs	3.0	1.4	-	4.3	1.6	5.9
Total Expenditure	12.5	8.9	-	21.4	4.2	25.6

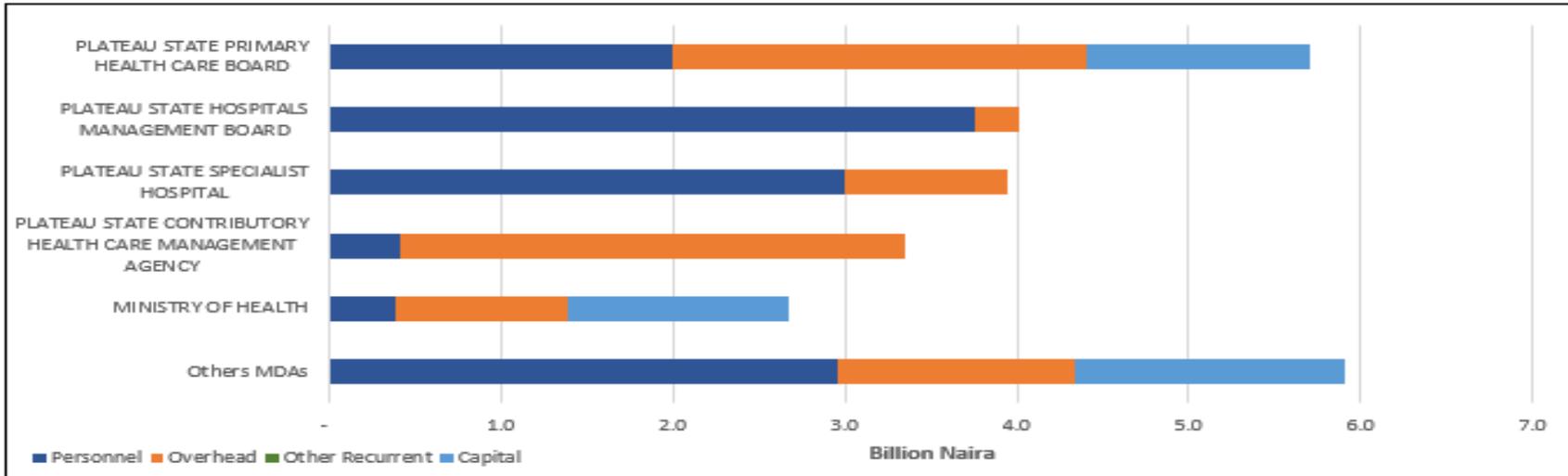


Table 16 Projects that Respond to Basic Education Needs

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.

What are the major Capital Investments Projects in the Basic Education sector?			
Project	Location (LGA)	Ongoing / New	2023 Budget Provision
Matching Grant - Construction of 101 No 3 blocks of Classrooms with Office and	Statewide	New	14,000,000,000.00
Release Matching Grant (HOPE-EDU DLI-6)	Statewide	New	1,999,999,985.00
Create Classrooms Through Community Participation(HOPE-EDU DLI-4)	Statewide	New	1,800,000,000.00
Procurement of 842,560 Maths and English Textbooks and 11,106 Teacher's guide	Statewide	New	500,000,000.00
Procurement of 10,000 copies of Let's Read English and 10,000 copies of numerals	JOS SOUTH	New	350,000,000.00
Procurement of 10,000 copies of Let's Read English and 10,000 copies of numerals	Statewide	New	350,000,000.00
Construction of Perimeter Fencing of 31 Primary Schools, Phase I	Statewide	New	200,000,000.00
Procurement of 50 Early Grade Reading Assessment (EGRA) licenses, 50 Early Gr	Statewide	New	125,000,000.00
Construction of Learning Centers in Jos South LGA to boost learning for Out of Sc	Statewide	New	85,000,000.00
Procurement of 1No Toyota Hilux for Project Monitoring/Sch. Supervision	Statewide	New	70,000,000.00
Other Projects			432,000,000.00
Total Capital Expenditure			19,911,999,985.00

Project	Value (Billion Naira)
Matching Grant - Construction of 101 No 3 blocks of Classrooms...	14.000
Release Matching Grant (HOPE-EDU DLI-6)	1.999999985
Create Classrooms Through Community Participation(HOPE-EDU...	1.800
Procurement of 842,560 Maths and English Textbooks and 11,106...	0.500
Procurement of 10,000 copies of Let's Read English and 10,000...	0.350
Procurement of 10,000 copies of Let's Read English and 10,000...	0.350
Construction of Perimeter Fencing of 31 Primary Schools, Phase I	0.200
Procurement of 50 Early Grade Reading Assessment (EGRA) licenses,...	0.125
Construction of Learning Centers in Jos South LGA to boost learning...	0.085
Procurement of 1No Toyota Hilux for Project Monitoring/Sch....	0.070
Other Projects	0.432



Annexure 2: Primary Healthcare sector Citizens Budget

The Plateau 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.



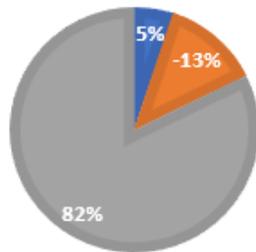
Table 17 Primary Healthcare Expenditure as a proportion of Total Expenditure

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

What proportion of the State Government Budget is being spent on Primary Healthcare?

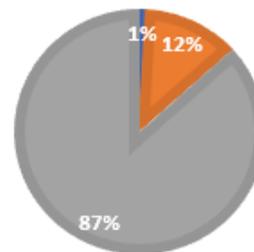
Recurrent Expenditure

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



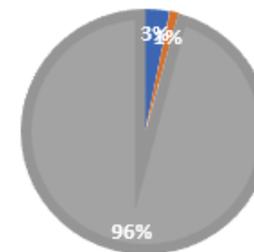
Capital Expenditure

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



Total Expenditure

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	- 32,055,822,560.04	66,394,319,189.00	34,338,496,628.96
Primary Healthcare	21,437,619,878.96	4,155,000,000.00	25,592,619,878.96
Other levels of Healthcare	- 53,493,442,439.00	62,239,319,189.00	8,745,876,750.00
All Other Expenditure	348,473,912,050.04	434,697,280,753.00	783,171,192,803.04
Total Expenditure	316,418,089,490.00	501,091,599,942.00	817,509,689,432.00

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.

What will the Primary Healthcare sector spend its money on?

Expenditure	2023 Budget (Billion Naira)
Personnel Expenditure:	12.501
Salaries, Wages and Allowances	12.501
Social Contributions	-
Social Benefits	-
Overheads	8.937
Other Recurrent Expenditure:	-
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	-
Capital Expenditure	4.155
Contingencies	-
Total Expenditure (including Contingenc	25.593

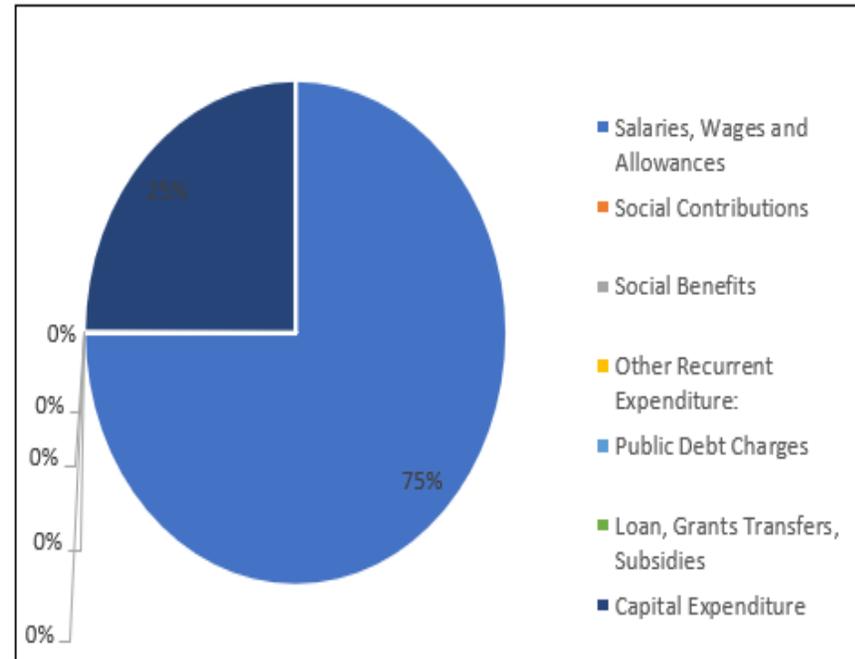


Table 19 Primary Healthcare Expenditure by Administrative Classification

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.

Which Ministries, Departments and Agencies will be spending the Money, and on what?

Expenditure by MDA (Top 5)	2023 Budget (Billion Naira)					
	Personnel	Overhead	Other Recurrent	Total Recurrent	Capital	Total Expenditure
PLATEAU STATE PRIMARY HEALTH CARE BOARD	2.0	2.4	-	4.4	1.3	5.7
PLATEAU STATE HOSPITALS MANAGEMENT BOARD	3.8	0.3	-	4.0	-	4.0
PLATEAU STATE SPECIALIST HOSPITAL	3.0	1.0	-	3.9	-	3.9
PLATEAU STATE CONTRIBUTORY HEALTH CARE MANAGEMENT	0.4	2.9	-	3.3	-	3.3
MINISTRY OF HEALTH	0.4	1.0	-	1.4	1.3	2.7
Others MDAs	3.0	1.4	-	4.3	1.6	5.9
Total Expenditure	12.5	8.9	-	21.4	4.2	25.6

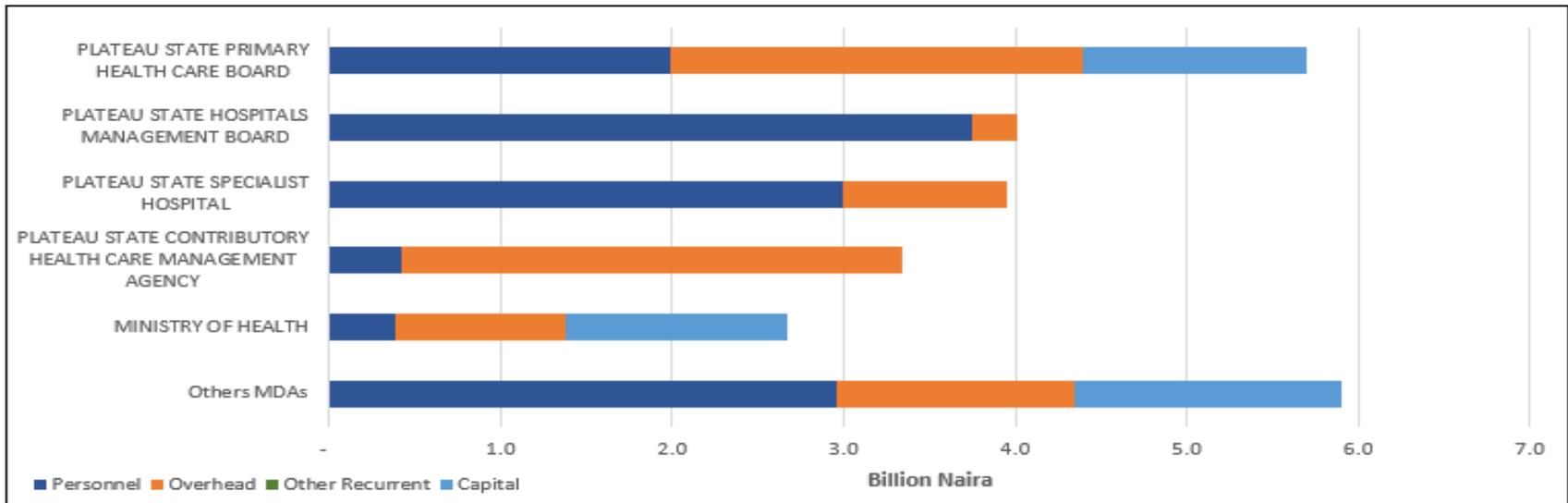
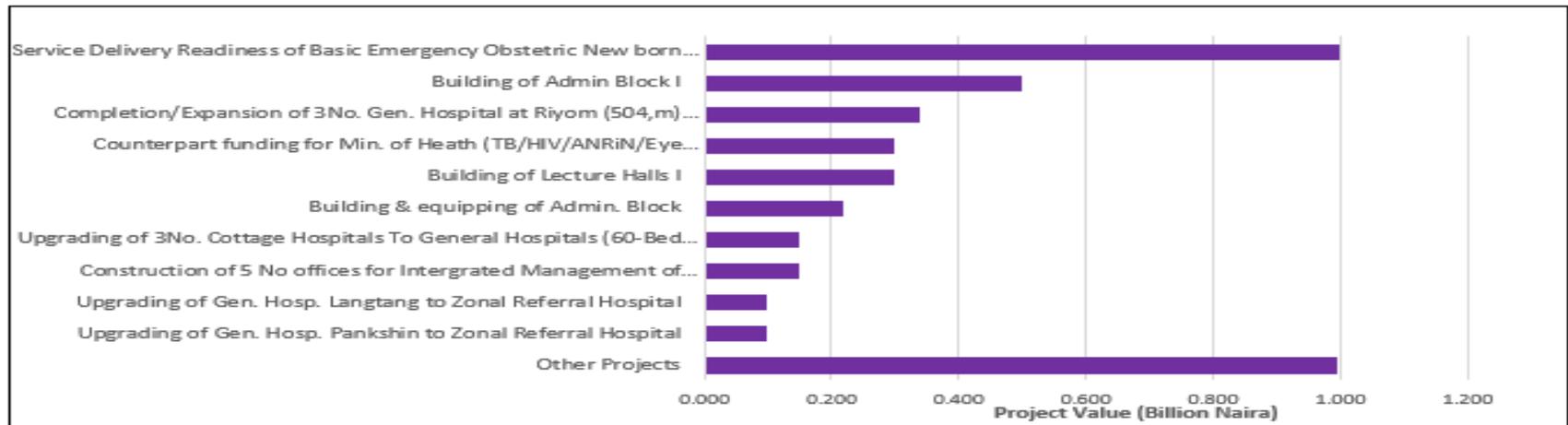


Table 20 Projects that Respond to Primary Healthcare Needs

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 Plateau State for the 2026 fiscal year.

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

Project	Location (LGA)	Ongoing / New	2023 Budget Provision
Service Delivery Readiness of Basic Emergency Obstetric New born Care (BEmON)	JOS SOUT	New	1,000,000,000.00
Building of Admin Block I	JOS SOUT	New	500,000,000.00
Completion/Expansion of 3No. Gen. Hospital at Riyom (504,m) Mabudi (400m) &	Statewide	New	340,000,000.00
Counterpart funding for Min. of Heath (TB/HIV/ANRiN/Eye Heath/Hepatitis/NTDs)	BARKIN LA	New	300,000,000.00
Building of Lecture Halls I	JOS SOUT	New	300,000,000.00
Building & equipping of Admin. Block	JOS SOUT	New	220,000,000.00
Upgrading of 3No. Cottage Hospitals To General Hospitals (60-Bed Capacity) Sta	Statewide	New	150,000,000.00
Construction of 5 No offices for Intergrated Management of Childhood Illness at	JOS NORT	New	150,000,000.00
Upgrading of Gen. Hosp. Langtang to Zonal Referral Hospital	Statewide	New	100,000,000.00
Upgrading of Gen. Hosp. Pankshin to Zonal Referral Hospital	Statewide	New	100,000,000.00
Other Projects			995,000,000.00
Total Capital Expenditure			4,155,000,000.00



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