

# **Kano State Government**

## **2025 Citizens Budget**

**Budget of Hope,**

**Human Capital and Economic Development**

**Incorporating:**

*Basic Education Citizens Budget*

*Primary Healthcare Citizens Budget*

**Published: 27/02/2025**

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### About the Citizens' Budget

The Kano State 2025 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 Kano State government intends to purchase in undertaking its delivery of public goods and services to the citizens of Kano State in the 2025 Fiscal Year.

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

- Link to 2025 Appropriation Law: <https://budget.kn.gov.ng/wp-content/uploads/2025/01/Kano-State-FY-2025-Appropriation-Law.pdf>
- Link to 2025 Detailed Budget Publication: <https://budget.kn.gov.ng/wp-content/uploads/2025/02/KANO-State-FY-2025-Budget-Updated-Copy.pdf>
- This Kano State 2025 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 Kano State budget for 2025 has been christened “the budget of **Budget of Hope, Human Capital and Economic Development**” with the government policy focus on the following areas:

- Improving quality of basic and post basic education through emergency declaration on education
- Improving quality Health Care Delivery Services
- Improving Skills acquisition through empowerment programs
- Improving Security lives and properties of citizens
- Agriculture and food security
- Water supply and sanitation
- Fight against corruption

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

## Section 1 Overview of Budget Framework

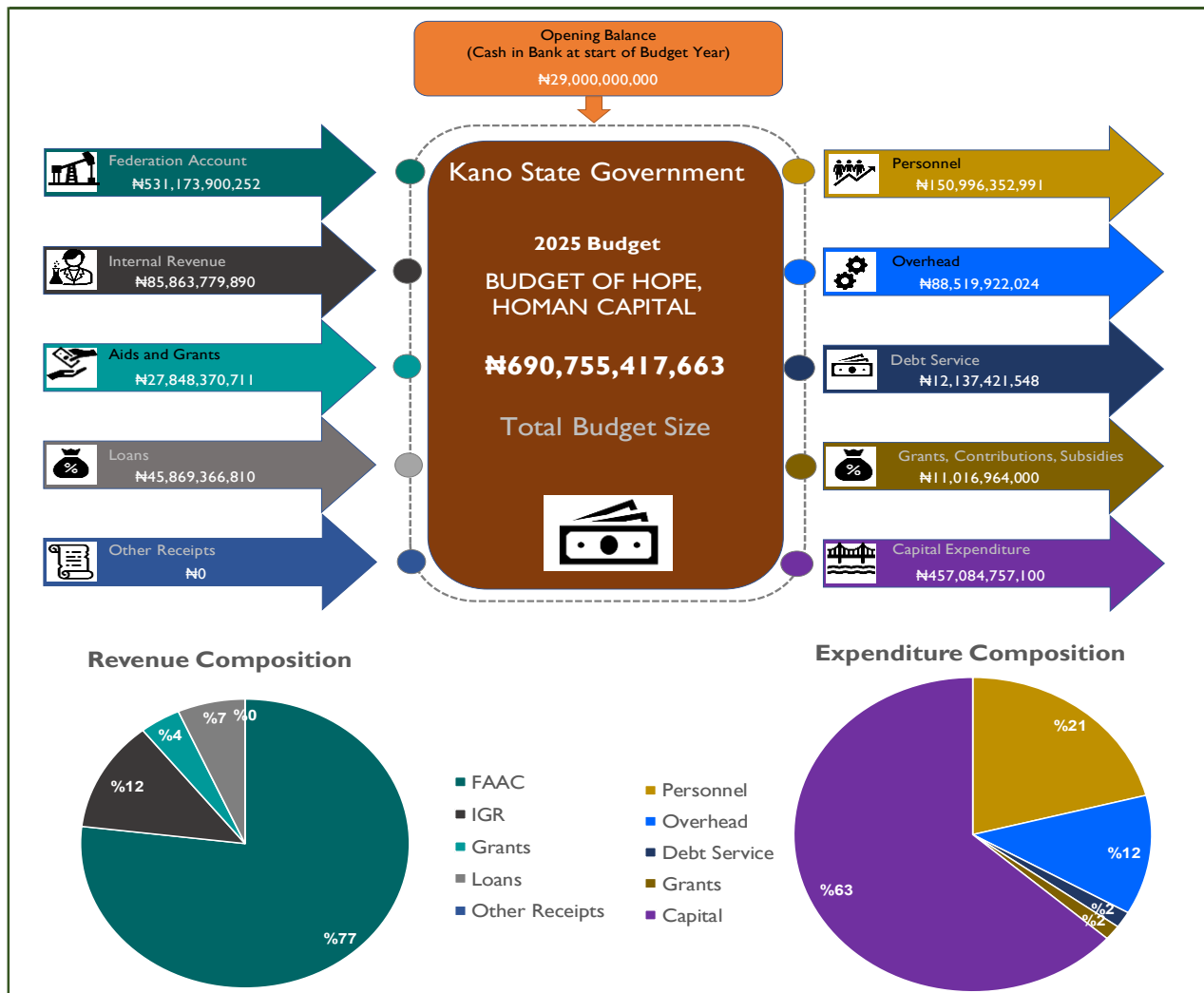
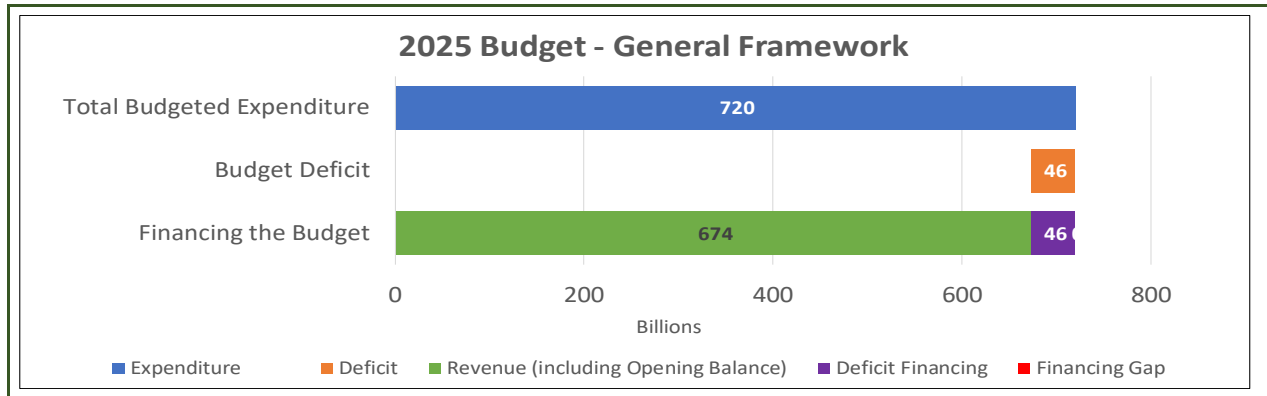
### General Framework

The Kano State Government approved 2025 budget has a total expenditure outlay of Kano Naira (**₦719,755,417,663bn**) for Fiscal Year 2025. Of this amount, Kano Billion Naira (**₦646,037,680,142bn**) 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 **73,717,737,521** exists which is the shortfall of total recurrent revenue plus grant compared to the total budget. Kano State Government will finance the deficit through 27,848,370,711 as Aids and Grants, 45,869,366,810 domestic borrowing and foreign loans.

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

**Figure 1 Financing Framework**

**Figure 2 Budget Overview**



## Section 2 Where will the money come from?

Kano Government anticipate that a total of **531,173,900,252** billion will come from Federation Account. The chief sources of Federation Account Receipt include 96,957,317,320 billion from statutory allocation and VAT 120,365,709,782 billion. Total sum of **85,863,779,890** billion is projected to be generated internally by the state (IGR), Aids and Grant N 27,848,370,711 billion, N45,869,366,810 billion from loan while N313,850,873,150 will come from other receipts (refund from FGN, etc)

**Table 1 Sources of Revenues**

Revenue	2025 Budget
<b>Opening Balance</b>	<b>29,000,000,000</b>
<b>Federation Account</b>	<b>531,173,900,252</b>
Statutory Allocation	96,957,317,320
VAT	120,365,709,782
Other FAAC Receipts	313,850,873,150
<b>Internally Generated Revenues</b>	<b>85,863,779,890</b>
<i>Tax Revenue, of which</i>	<i>59,613,590,159</i>
Tax Revenues - Personal	52,081,409,618
Tax Revenue - Other	7,532,180,541
Non-Tax Revenue	26,250,189,731
<b>Other Sources</b>	<b>73,717,737,521</b>
Aids and Grants	27,848,370,711
Loans	45,869,366,810
<b>Total Revenue (including Opening Balance)</b>	<b>719,755,417,663</b>

Source	Percentage
Opening Balance	4%
Statutory Allocation	13%
VAT	17%
Other FAAC Receipts	44%
Tax Revenues - Personal	1%
Tax Revenue - Other	1%
Non-Tax Revenue	4%
Aids and Grants	4%
Loans	6%

- Opening Balance
- Statutory Allocation
- VAT
- Other FAAC Receipts
- Tax Revenues - Personal
- Tax Revenue - Other
- Non-Tax Revenue
- Aids and Grants
- Loans

**Table 2 Grants Receipts**

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2025 Budget	Source and Purpose	2025 Budget
DONATIONS BY FEDERAL GOVERNMENT	5,100,819,370	DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (Dfid) - FC	1,673,691,677
DONATION BY LOCAL GOVERNMENTS	9,810,876,962	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	345,060,000
DONATIONS BY INDIVIDUALS	2,104,055,482	UNITED NATIONS CHILDREN'S FUND (UNICEF)	1,961,367,220
Others	3,130,000,000	Others	3,722,500,000
<b>Total Domestic Aids and Grants</b>	<b>20,145,751,814</b>	<b>Total Foreign Aids and Grants</b>	<b>7,702,618,897</b>

**Table 3 Borrowing (Loans)**

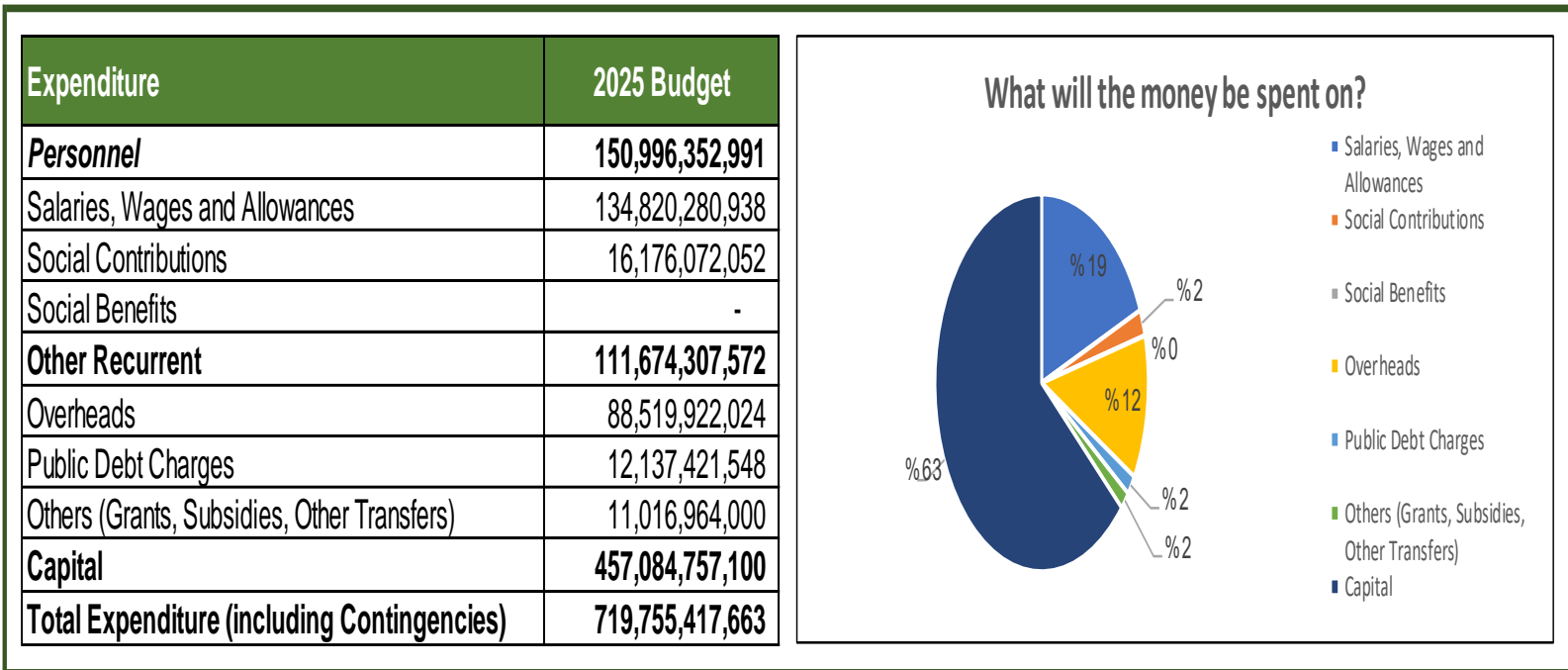
<b>Domestic Loans (Top 3)</b>		<b>Foreign Loans (Top 5)</b>	
<b>Source (and Purpose where applicable)</b>	<b>2025 Budget</b>	<b>Source and Purpose</b>	<b>2025 Budget</b>
OTHER BANKS	250,000,000	ISLAMIC DEVELOPMENT BANK	13,762,522,580
		World Bank	26,856,844,230
		French Development Agency (AFD) Loan to the Kano State Government	5,000,000,000
Others	-		
<b>Total Domestic Loans</b>	<b>250,000,000</b>	Others	-
		<b>Total Foreign Loans</b>	<b>45,619,366,810</b>



### Section 3 What will the money be spent on?

Of the total **N719,755,417,663** billion, the state government intends to spend **N457,084,757,100** billion (63.51%) on capital expenditure while the remaining **₦262,670,660,562.65** (36.49%) 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**



## 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**

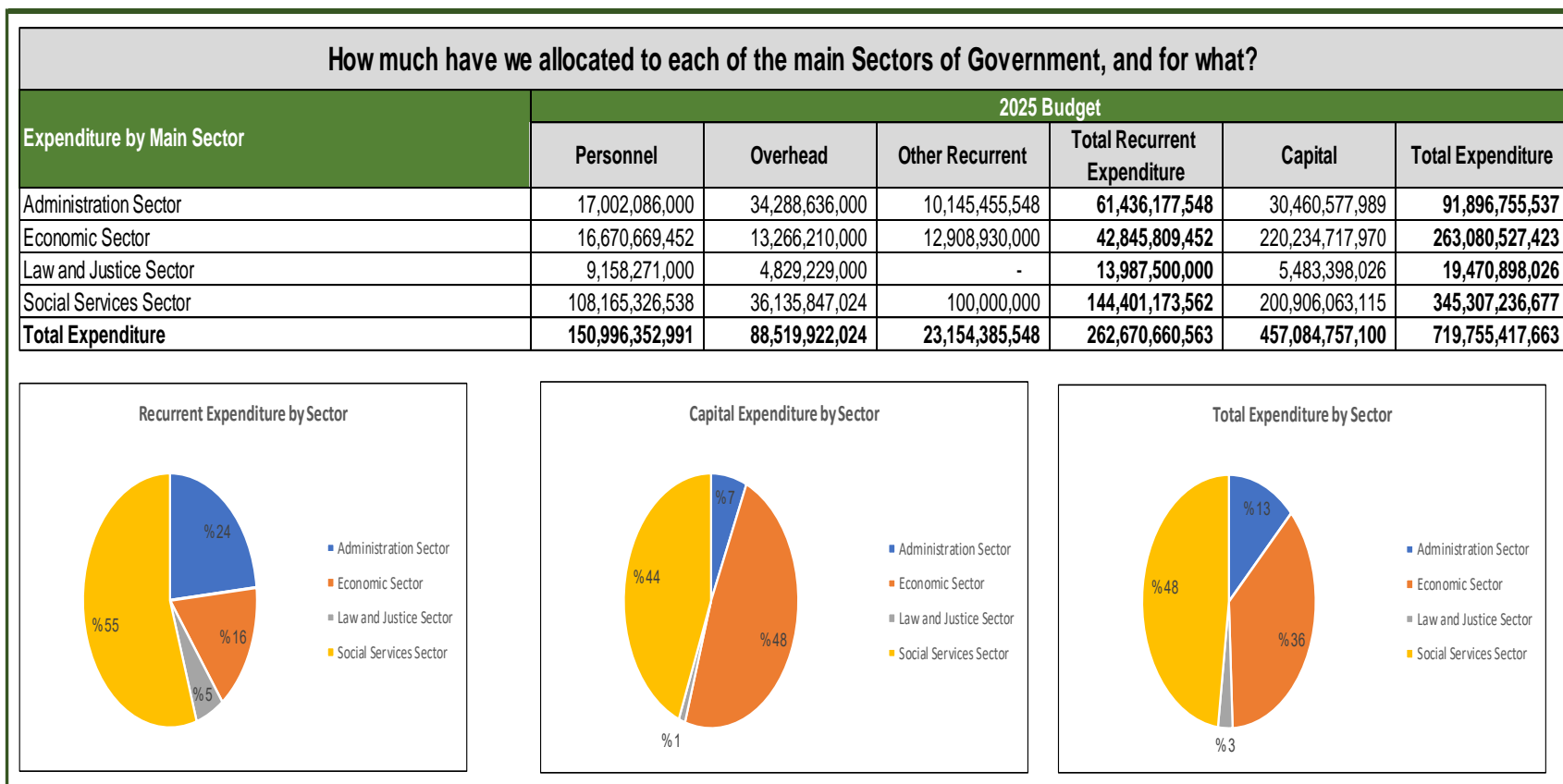


Figure 4 Personnel Expenditure by Planning Sector












Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N3.985 Billion	N1.094 Billion	N69.817 Billion	N1.489 Billion	N0 Billion	N20.044 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N35.627 Billion	N1.9 Billion	N11.022 Billion	N2.238 Billion	N1.178 Billion	N2.603 Billion

Figure 5 Other Recurrent Expenditure by Planning Sector





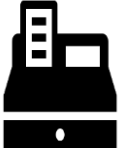






Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.481 Billion	N0.826 Billion	N22.359 Billion	N1.991 Billion	N0 Billion	N62.424 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<b>Others</b>
N7.924 Billion	N3.968 Billion	N6.039 Billion	N1.516 Billion	N2.979 Billion	N1.168 Billion

Figure 6 Capital Expenditure by Planning Sector





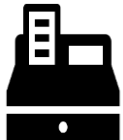






Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N18.487 Billion	N4.419 Billion	N113.769 Billion	N12.493 Billion	N0 Billion	N58.858 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<b>Others</b>
N65.712 Billion	N126.585 Billion	N7.51 Billion	N29.375 Billion	N10.318 Billion	N9.558 Billion

Figure 7 Total Expenditure by Planning Sector












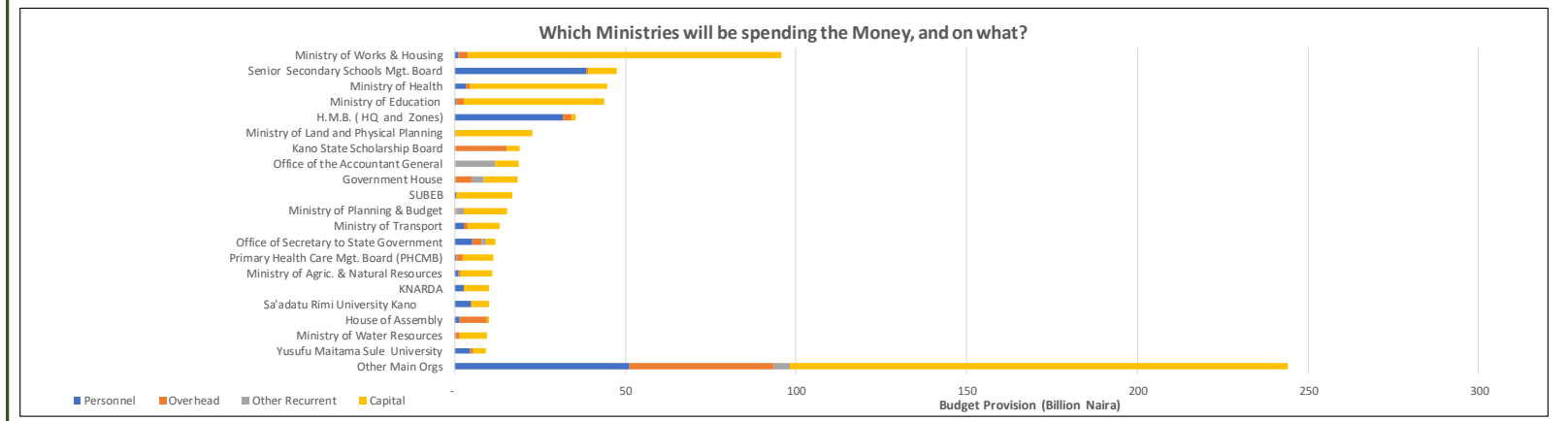
Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N22.954 Billion	N6.339 Billion	N205.945 Billion	N15.973 Billion	N0 Billion	N141.326 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<b>Others</b>
N109.263 Billion	N132.453 Billion	N24.571 Billion	N33.129 Billion	N14.475 Billion	N13.328 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)	2025 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Ministry of Works & Housing	1,070,171,000	2,816,104,000	-	3,886,275,000	91,936,109,214	95,822,384,214
Senior Secondary Schools Mgt. Board	38,531,467,000	639,606,000	-	39,171,073,000	8,257,631,129	47,428,704,129
Ministry of Health	3,213,024,000	1,270,732,000	-	4,483,756,000	40,270,755,457	44,754,511,457
Ministry of Education	660,566,000	1,904,771,000	-	2,565,337,000	41,184,550,299	43,749,887,299
H.M.B. ( HQ and Zones)	31,750,191,000	2,474,131,000	-	34,224,322,000	1,247,855,750	35,472,177,750
Ministry of Land and Physical Planning	232,328,000	121,527,000	-	353,855,000	22,453,292,676	22,807,147,676
Kano State Scholarship Board	176,105,000	15,082,100,000	-	15,258,205,000	3,769,194,653	19,027,399,653
Office of the Accountant General	-	135,000,000	11,763,805,000	11,898,805,000	6,800,000,000	18,698,805,000
Government House	139,002,000	5,123,423,000	3,200,000,000	8,462,425,000	10,000,000,000	18,462,425,000
SUBEB	435,446,000	81,627,000	-	517,073,000	16,526,772,663	17,043,845,663
Ministry of Planning & Budget	138,085,000	383,738,000	2,114,925,000	2,636,748,000	12,700,844,130	15,337,592,130
Ministry of Transport	2,603,022,000	1,167,573,000	-	3,770,595,000	9,557,560,000	13,328,155,000
Office of Secretary to State Government	5,216,527,000	2,854,760,000	1,100,000,000	9,171,287,000	2,680,000,000	11,851,287,000
Primary Health Care Mgt. Board (PHCMB)	663,512,000	1,723,600,000	-	2,387,112,000	9,022,148,946	11,409,260,946
Ministry of Agric. & Natural Resources	1,228,545,000	453,500,000	-	1,682,045,000	9,438,468,816	11,120,513,816
KNARDA	2,672,033,000	27,600,000	-	2,699,633,000	7,548,808,005	10,248,441,005
Sa'adatu Rimi University Kano	4,910,088,000	87,337,000	-	4,997,425,000	5,225,000,000	10,222,425,000
House of Assembly	1,367,048,000	7,978,930,000	213,325,000	9,559,303,000	620,000,000	10,179,303,000
Ministry of Water Resources	269,167,000	1,149,400,000	-	1,418,567,000	8,125,100,000	9,543,667,000
Yusufu Maitama Sule University	4,404,042,000	943,117,024	-	5,347,159,024	3,865,105,000	9,212,264,024
Other Main Orgs	51,315,983,991	42,101,346,000	4,762,330,548	98,179,660,539	145,855,560,362	244,035,220,901
<b>Total Expenditure</b>	<b>150,996,352,991</b>	<b>88,519,922,024</b>	<b>23,154,385,548</b>	<b>262,670,660,563</b>	<b>457,084,757,100</b>	<b>719,755,417,663</b>

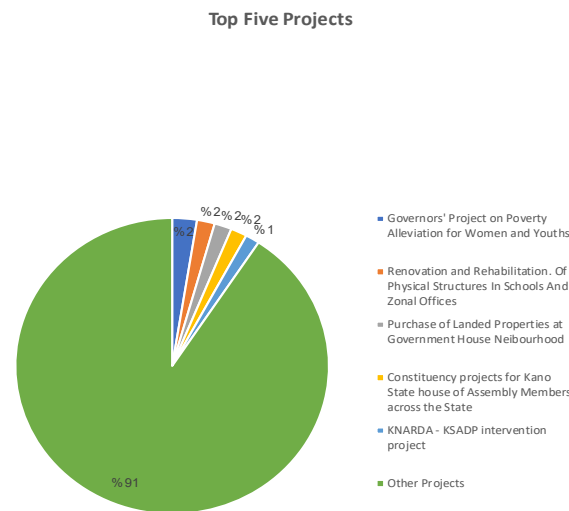


## Section 5 What are the major Investments being made by the State?

- The **Governors' Project on Poverty Alleviation for Women and Youths** project is in fulfilment of the current administration's promise of Economic Empowerment.
- The **Renovation and Rehabilitation. Of Physical Structures In Schools And Zonal Offices** project will lead to conducive teaching environment.
- The **Provision Of 10 Shuttle Buses For Girl Education Within Eight Metropolitan Local Government And Repair Of 20 Grounded Vehicles (Girls Education Project)** project will lead to improve Girls Education and is considered important because of easy to access to the schools.

**Table 5 Largest Capital Expenditure Projects**

What are the major Capital Investments we are planning?		
Project Description	2025 Budget	Location
Governors' Project on Poverty Alleviation for Women and Youths	10,000,000,000	31944500 - State wide
Renovation and Rehabilitation. Of Physical Structures In Schools And Zonal Offices	7,202,000,000	31944500 - State wide
Purchase of Landed Properties at Government House Neighbourhood	7,000,000,000	31944500 - State wide
Constituency projects for Kano State house of Assembly Members across the State	6,600,000,000	31944500 - State wide
KNARDA - KSADP intervention project	5,697,000,000	31944500 - State wide
Implementation of World Bank/AfD assisted RAAMP - KNSG/WB/AfD	5,271,576,953	31944500 - State wide
Nigeria COVID-19 Action Recovery and Economic Stimulus Project (NG - CARES) to Support FADAMA Project	5,020,844,130	31944500 - State wide
Renovation of Fire Damaged structures in schools across the state	5,015,000,000	31944500 - State wide
Construction of Rogo - Bari - Falgore - Mahangi Road	5,000,000,000	31944500 - State wide
S.P.1.3.6 Provision Of 10 Shuttle Buses For Girl Education Within Eight Metropolitan Local Government And Repair Of 20 Grounded Vehicles (Girls Education Project)	5,000,000,000	31944500 - State wide
Settlement of Liability for 2024 Constituency Projects	4,900,000,000	31944500 - State wide
Constructions of New Classrooms in Selected Primary Schools Across the State	4,603,098,664	31944500 - State wide
State Programme on Contributory Health and Formal Sector Health Insurance Programme	4,500,000,000	31944500 - State wide
S.P.1.3.2 Free Education Programme of Basic and Post basic in the State	4,010,000,000	31944500 - State wide
CONSTRUCTION OF KANO STATE New ASSEMBLY COMPLEX at Audu Bako Sactariat KMC	4,000,000,000	31944500 - State wide
Construction of Flyover / Expansion of road from kurna Baban layi - Kandahar Mosque, along Katsina	4,000,000,000	31944500 - State wide
COMPLETION OF SCHOOL OF ISLAMIC STUDIES / TECHNICAL SCHOOLS WITHIN 44LGAS	3,500,000,000	31944500 - State wide
Sharada Road (Dan-Agundi) - Panshekara Underpass Road	3,307,150,690	31944500 - State wide
Airport Junction - Ashton Road - Airport Road - Club Road - Murtala Mohammad Way (Round About)	3,028,905,429	31944500 - State wide
Airport Gate - Triumph (Round About) - M M Flyover - KSIP Round About (Ahmadu Bello Way)	3,011,756,280	31944500 - State wide
Other Projects	356,417,424,954	
<b>Total Capital Expenditure</b>	<b>457,084,757,100</b>	



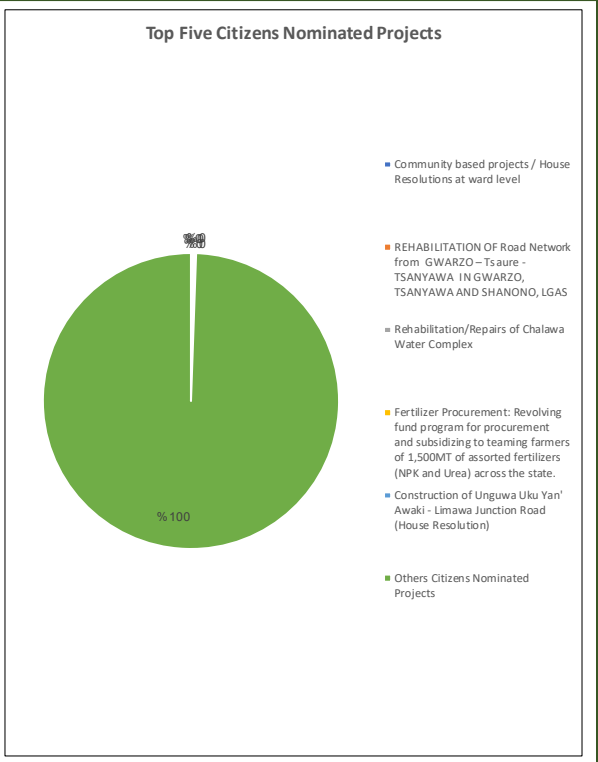


Which Citizens Nominated Projects have been included in the Budget?

Citizens nominated projects came into exist from 2025 Budget Town Hall meeting conducted in five clusters area in the State for collecting citizen demand to inserting into 2025 Budget.

**Table 6 Citizens Nominated Projects**

How much have we allocated to Citizens Nominated Projects?		
Project Description	2025 Budget	Location
Community based projects / House Resolutions at ward level	1,000,000,000	31944500 - State wide
REHABILITATION OF Road Network from GWARZO – Tsoure - TSANYAWA IN GWARZO, TSANYAWA AND SHANONO, LGAS	700,000,000	31944500 - State wide
Rehabilitation/Repairs of Chalawa Water Complex	573,037,625	31932200 - Karaye
Fertilizer Procurement: Revolving fund program for procurement and subsidizing to teaming farmers of 1,500MT of assorted fertilizers (NPK and Urea) across the state.	450,000,000	31944500 - State wide
Construction of Unguwa Uku Yan' Awaki - Limawa Junction Road (House Resolution)	300,000,000	31913800 - Tarauni
Construction of Feeder Road from Kalankata – Hauwade – Bago in Kabo LGA	300,000,000	31922000 - Kabo
Renovation of Falgore Central Primary School and provision of furniture in Rogo LGA	200,000,000	31933400 - Rogo
Construction of Dorayi Rehabilitation Center - Tunga - Bypass Road, Gwale LGA (House Resolution)	100,000,000	31911800 - Gwale
Construction of jajaye Half Bridge in Rogo LGA	100,000,000	31933400 - Rogo
Construction of access feeder road at Shanono LGA	90,000,000	31923500 - Shanono
Construction of Bridge from Tamburawa Ward-Hausawa Ward in D/Kudu Local Government (House Resolution)	80,000,000	31910900 - D/ Kudu
Rehabilitation of Bridge linking Tudun Kaya to Unguwar Alhazai in Karaye Local Government Area (House Resolution)	50,000,000	31932200 - Karaye
Construction of 2km Road from Kiru Police Station- Kadeneji-Ba'awa-Jajaye-Tsamiya boarder – Rogo in Kiru and Rogo Local Government (House Resolution)	50,000,000	31932400 - Kiru
Construction of 2km Road from Kiru Police Station- Kadeneji-Ba'awa-Jajaye-Tsamiya boarder – Rogo in Kiru and Rogo Local Government (House Resolution)	50,000,000	31944500 - State wide
Upgrading Of Kafin Maiyaki PHC To Cottage Hospital (Completion Work)	50,000,000	31932400 - Kiru
Upgrading Of Kwanar Dangora PHC To Cottage Hospital	50,000,000	31930400 - Bebeji
Construction of Kamanda Bridge at Dan Soshiya in Kiru LGA	50,000,000	31932400 - Kiru
Wall Fencing of GSS Shanono in Shanono LGA	50,000,000	31923500 - Shanono
Construction of one-block story building (SUBEB Type) at GSSS Kofar Liman in Karaye LGA	50,000,000	31932200 - Karaye
Construction of one-block story building at GSSSS Kwanyawa (SUBEB Type) in Karaye LGA	50,000,000	31932200 - Karaye
Others Citizens Nominated Projects	541,852,962,375	
<b>Total Value of Citizens Nominated Projects</b>	<b>546,196,000,000</b>	

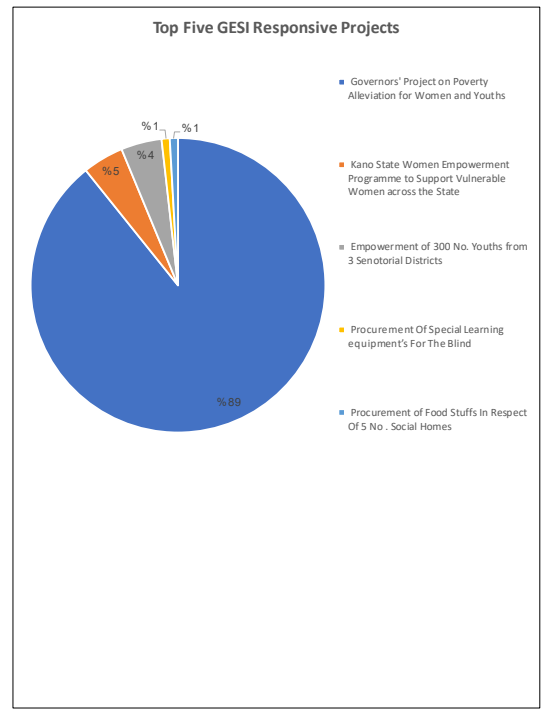


## Section 6 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens

In its pursuing to participatory and inclusiveness Budget in the State , Gender and Social Inclusion is captured in the 2025 Budget of the State

**Table 7 Projects that Respond to GESI Needs**

How much have we allocated to Gender, Equity and Social Inclusion responsive Projects?		
Project Description	2025 Budget	Implementing MDA
Governors' Project on Poverty Alleviation for Women and Youths	10,000,000,000	011100100100 - Government House
Kano State Women Empowerment Programme to Support Vulnerable Women across the State	505,000,000	051400100100 - Ministry of Women Affairs, Children & Disable
Empowerment of 300 No. Youths from 3 Senatorial Districts	500,000,000	051400100100 - Ministry of Women Affairs, Children & Disable
Procurement Of Special Learning equipment's For The Blind	100,000,000	051400100100 - Ministry of Women Affairs, Children & Disable
Procurement of Food Stuffs In Respect Of 5 No . Social Homes	100,000,000	051400100100 - Ministry of Women Affairs, Children & Disable
Construction of youth and women vocational training centers at Bagwai	100,000,000	051400100100 - Ministry of Women Affairs, Children & Disable
Skill Acquisition programm of Out Of School Adolescent Girls Skills in the state	100,000,000	051400100100 - Ministry of Women Affairs, Children & Disable
Establishment of Women Centre in Kasuwar Murtala in Gama	70,000,000	051400100100 - Ministry of Women Affairs, Children & Disable
Data Collection on youth empowerment	60,000,000	051305100100 - Youth Development Directorate
SP 1.1.2 Sensitization Of Women Entrepreneurs to encourage women traders	60,000,000	051400100100 - Ministry of Women Affairs, Children & Disable
Sensitization of Rural Women on Climate Change	50,000,000	051400100100 - Ministry of Women Affairs, Children & Disable
Supply Of Equipment And Working Materials for skills acquisition	50,000,000	051400100100 - Ministry of Women Affairs, Children & Disable
NUT.4.SP Promote implementation of social protection programmes in all sectors with inclusion of food and nutrition sensitive social protection programmes to address poverty, malnutrition and health of the most vulnerable group	30,000,000	051400100100 - Ministry of Women Affairs, Children & Disable
Construction Of Women And Youths Development Centers across the 3 senatorial district	20,000,000	051305100100 - Youth Development Directorate
Domestication Of National Gender Policy across the state	20,000,000	051400100100 - Ministry of Women Affairs, Children & Disable
Sensitization on Personal Hygiene & Sanitation ( WASH) targeted at the most vulnerable population	20,000,000	051400100100 - Ministry of Women Affairs, Children & Disable
Others GESI Projects	8,072,757,000	
<b>Total Value of GESI Responsive Projects</b>	<b>19,909,257,000</b>	



## Section 7 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 11 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Capital Expenditure**

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?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Ministry of Works & Housing	91,936,109,214	46,897,572,596	96.0%	87,369,494,132	5.2%	88,758,574,469	3.6%
Senior Secondary Schools Mgt. Board	8,257,631,129	4,073,000,000	102.7%	2,573,000,000	220.9%	1,222,041,969	575.7%
Ministry of Health	40,270,755,457	31,016,762,488	29.8%	30,366,762,488	32.6%	23,524,273,340	71.2%
Ministry of Education	41,184,550,299	35,449,086,441	16.2%	10,725,911,291	284.0%	6,102,811,291	574.8%
H.M.B. ( HQ and Zones)	1,247,855,750	31,016,762,488	-96.0%	660,000,000	89.1%	500,000,000	149.6%
Ministry of Land and Physical Planning	22,453,292,676	690,000,000	3154.1%	15,746,000,000	42.6%	662,922,248	3287.0%
Kano State Scholarship Board	3,769,194,653	2,790,194,653	35.1%	2,790,194,653	35.1%	-	3010.6%
Office of the Accountant General	6,800,000,000	200,000,000	3300.0%	200,000,000	3300.0%	38,930,000	17367.2%
Government House	10,000,000,000	-	-	1,107,000,000	803.3%	84,297,746	11762.7%
SUBEB	16,526,772,663	10,556,440,807	56.6%	13,489,492,226	22.5%	2,000,000,000	726.3%
Ministry of Planning & Budget	12,700,844,130	11,331,228,021	12.1%	17,620,674,957	-27.9%	4,021,427,509	215.8%
Ministry of Transport	9,557,560,000	4,615,105,000	107.1%	3,865,105,000	147.3%	-	3330.9%
Office of Secretary to State Government	2,680,000,000	4,120,000,000	-35.0%	4,120,000,000	-35.0%	10,348,048,645	-74.1%
Primary Health Care Mgt. Board (PHCMB)	9,022,148,946	5,188,718,235	73.9%	3,888,282,642	132.0%	855,629,677	954.4%
Ministry of Agric. & Natural Resources	9,438,468,816	5,117,320,035	84.4%	5,100,315,635	85.1%	433,700,000	2076.3%
KNARDA	7,548,808,005	3,497,648,800	115.8%	3,225,898,800	134.0%	-	3330.9%
Sa'adatu Rimi University Kano	5,225,000,000	2,954,672,126	76.8%	1,954,672,126	167.3%	-	3330.9%
House of Assembly	620,000,000	200,000,000	210.0%	200,000,000	210.0%	-	3330.9%
Ministry of Water Resources	8,125,100,000	6,018,400,000	35.0%	9,442,400,000	-14.0%	260,611,981	3017.7%
Yusufu Maitama Sule University	3,865,105,000	2,026,746,806	90.7%	2,319,375,733	66.6%	314,868,141	1127.5%
Other Main Orgs	145,855,560,362	72,075,435,809	102.4%	109,631,834,789	33.0%	30,297,304,782	-581.4%
<b>Total Expenditure</b>	<b>457,084,757,100</b>	<b>279,835,094,304</b>	<b>63.3%</b>	<b>326,396,414,472</b>	<b>40.0%</b>	<b>108,830,832,234</b>	<b>320.0%</b>

, 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 2025 compare to what we budgeted and actually collected in 2024?							
Revenue	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
<b>Opening Balance</b>	<b>29,000,000,000</b>	<b>15,810,985,990</b>	<b>83.4%</b>	<b>42,284,863,374</b>	<b>-31.4%</b>	-	-
<b>Federation Account</b>	<b>531,173,900,252</b>	<b>277,805,415,034</b>	<b>91.2%</b>	<b>388,925,287,581</b>	<b>36.6%</b>	<b>330,163,027,029</b>	<b>60.9%</b>
Statutory Allocation	96,957,317,320	144,849,881,000	-33.1%	59,099,881,000	64.1%	25,159,845,019	285.4%
Derivation	-	-	-	-	-	-	-
VAT	120,365,709,782	76,638,367,034	57.1%	105,000,000,000	14.6%	114,400,126,813	5.2%
Other FAAC Receipts	313,850,873,150	56,317,167,000	457.3%	224,825,406,581	39.6%	190,603,055,197	64.7%
<b>Internally Generated Revenues</b>	<b>85,863,779,890</b>	<b>101,956,874,541</b>	<b>-15.8%</b>	<b>63,456,874,541</b>	<b>35.3%</b>	<b>59,732,853,498</b>	<b>43.7%</b>
Tax Revenue, of which	59,613,590,159	56,831,085,541	4.9%	38,631,085,541	54.3%	43,448,191,370	37.2%
Tax Revenues - Personal	52,081,409,618	43,066,320,000	20.9%	30,566,320,000	70.4%	22,877,752,312	127.7%
Tax Revenue - Other	7,532,180,541	13,764,765,541	-45.3%	8,064,765,541	-6.6%	20,570,439,058	-63.4%
Non-Tax Revenue	26,250,189,731	45,125,789,000	-41.8%	24,825,789,000	5.7%	16,284,662,128	61.2%
<b>Other Sources</b>	<b>73,717,737,521</b>	<b>41,765,037,223</b>	<b>76.5%</b>	<b>41,765,037,223</b>	<b>76.5%</b>	<b>11,184,432,187</b>	<b>559.1%</b>
Aids and Grants	27,848,370,711	16,699,855,184	66.8%	16,699,855,184	66.8%	5,025,455,848	454.1%
Loans	45,869,366,810	25,065,182,039	83.0%	25,065,182,039	83.0%	6,158,976,339	644.8%
Other Receipts	-	-	-	-	-	-	-
<b>Total Revenue (including Opening Balance)</b>	<b>719,755,417,663</b>	<b>437,338,312,788</b>	<b>64.6%</b>	<b>536,432,062,719</b>	<b>34.2%</b>	<b>401,080,312,714</b>	<b>79.5%</b>

How do our Expenditure Estimates for 2025 compare to what we budgeted and actually spent in 2024?							
Expenditure	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
<b>Personnel</b>	<b>150,996,352,991</b>	<b>87,465,825,288</b>	<b>72.6%</b>	<b>100,368,216,949</b>	<b>50.4%</b>	<b>89,967,280,504</b>	<b>67.8%</b>
Salaries, Wages and Allowances	134,820,280,938	73,486,580,524	83.5%	85,245,703,444	58.2%	79,090,609,093	70.5%
Social Contributions	16,176,072,052	10,512,907,763	53.9%	14,656,306,510	10.4%	10,803,556,964	49.7%
Social Benefits	-	3,466,337,000	-100.0%	466,206,994	-100.0%	73,114,447	-100.0%
<b>Other Recurrent</b>	<b>111,674,307,572</b>	<b>70,037,393,196</b>	<b>59.4%</b>	<b>109,667,431,299</b>	<b>1.8%</b>	<b>120,478,440,679</b>	<b>-7.3%</b>
Overheads	88,519,922,024	54,757,499,624	61.7%	86,499,790,262	2.3%	46,353,551,133	91.0%
Public Debt Charges	12,137,421,548	4,600,000,000	163.9%	14,099,628,256	-13.9%	69,840,442,525	-82.6%
Transfers of State IGR to LGCs	-	-	-	-	-	-	-
Others (Grants, Subsidies, Other Transfers)	11,016,964,000	10,679,893,572	3.2%	9,068,012,781	21.5%	4,284,447,020	157.1%
<b>Capital</b>	<b>457,084,757,100</b>	<b>279,835,094,304</b>	<b>63.3%</b>	<b>326,396,414,472</b>	<b>40.0%</b>	<b>108,830,832,234</b>	<b>320.0%</b>
<b>Other Provisions (Contingency)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure (including Contingencies)</b>	<b>719,755,417,663</b>	<b>437,338,312,788</b>	<b>64.6%</b>	<b>536,432,062,719</b>	<b>34.2%</b>	<b>319,276,553,417</b>	<b>125.4%</b>

**Table 9 Comparison of Expenditure Estimates with Prior Year**

**Table 10 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Recurrent Expenditure**

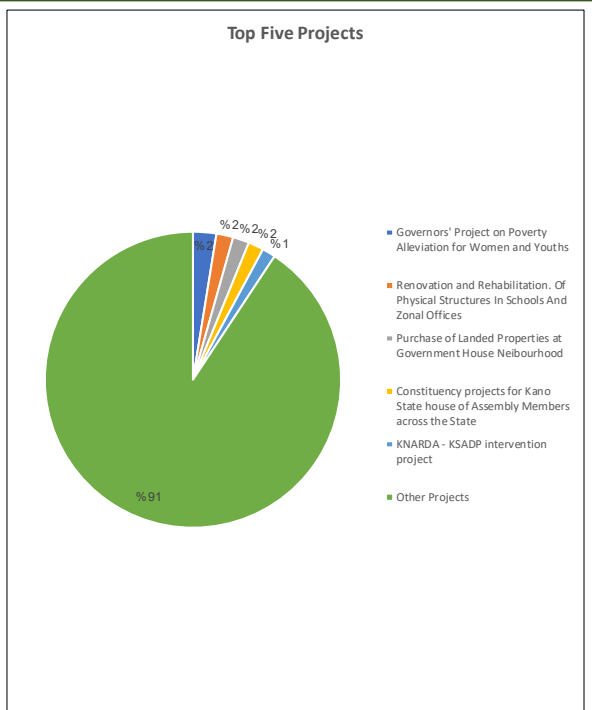
How much have we allocated to each Ministry in 2025 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2024?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Ministry of Works & Housing	3,886,275,000	829,603,433	368.4%	1,223,871,242	217.5%	2,928,563,174	32.7%
Senior Secondary Schools Mgt. Board	39,171,073,000	21,300,633,729	83.9%	23,921,956,617	63.7%	22,454,938,772	74.4%
Ministry of Health	4,483,756,000	3,465,095,883	29.4%	4,076,887,130	10.0%	22,419,987,391	-80.0%
Ministry of Education	2,565,337,000	3,778,850,411	-32.1%	3,934,782,647	-34.8%	29,804,297,500	-91.4%
H.M.B. ( HQ and Zones)	34,224,322,000	3,465,095,883	887.7%	20,561,759,713	66.4%	17,776,264,427	92.5%
Ministry of Land and Physical Planning	353,855,000	377,914,802	-6.4%	688,399,096	-48.6%	1,070,838,530	-67.0%
Kano State Scholarship Board	15,258,205,000	100,294,000	15113.5%	161,640,795	9339.6%	93,779,118	16170.4%
Office of the Accountant General	#VALUE!	7,059,000,000		17,008,628,256		564,698,731	
Government House	8,462,425,000	2,498,909,998	238.6%	7,417,017,791	14.1%	8,740,912,931	-3.2%
SUBEB	517,073,000	261,847,474	97.5%	518,598,980	-0.3%	360,593,699	43.4%
Ministry of Planning & Budget	2,636,748,000	6,640,432,564	-60.3%	3,295,164,181	-20.0%	352,026,885	649.0%
Ministry of Transport	3,770,595,000	221,000,000	1606.2%	296,267,893	1172.7%	1,919,070,335	96.5%
Office of Secretary to State Government	9,171,287,000	1,180,403,000	677.0%	743,850,070	1132.9%	628,279,826	1359.7%
Primary Health Care Mgt. Board (PHCMB)	2,387,112,000	1,929,376,000	23.7%	2,108,206,218	13.2%	348,423,601	585.1%
Ministry of Agric. & Natural Resources	1,682,045,000	775,088,900	117.0%	1,850,495,376	-9.1%	3,238,750,419	-48.1%
KNARDA	2,699,633,000	1,354,660,000	99.3%	1,445,330,098	86.8%	1,493,114,951	80.8%
Sa'adatu Rimi University Kano	4,997,425,000	2,856,940,525	74.9%	4,757,272,621	5.0%	3,016,954,334	65.6%
House of Assembly	9,559,303,000	9,162,491,942	4.3%	10,056,720,254	-4.9%	6,331,348,762	51.0%
Ministry of Water Resources	1,418,567,000	150,679,000	841.4%	1,027,120,900	38.1%	1,520,466,434	-6.7%
Yusufu Maitama Sule University	5,347,159,024	4,153,714,240	28.7%	5,119,288,736	4.5%	4,209,688,811	27.0%
Other Main Orgs	98,179,660,539	85,941,186,702	14.2%	99,822,389,635	-1.6%	7,047,833,005	1293.0%
<b>Total Expenditure</b>	<b>262,670,660,563</b>	<b>157,503,218,484</b>	<b>66.8%</b>	<b>210,035,648,248</b>	<b>25.1%</b>	<b>136,320,831,638</b>	<b>92.7%</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 2025 for Capital Expenditure compared to what they were allocated and what they actually spent in 2024?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Ministry of Works & Housing	91,936,109,214	46,897,572,596	96.0%	87,369,494,132	5.2%	88,758,574,469	3.6%
Senior Secondary Schools Mgt. Board	8,257,631,129	4,073,000,000	102.7%	2,573,000,000	220.9%	1,222,041,969	575.7%
Ministry of Health	40,270,755,457	31,016,762,488	29.8%	30,366,762,488	32.6%	23,524,273,340	71.2%
Ministry of Education	41,184,550,299	35,449,086,441	16.2%	10,725,911,291	284.0%	6,102,811,291	574.8%
H.M.B. ( HQ and Zones)	1,247,855,750	31,016,762,488	-96.0%	660,000,000	89.1%	500,000,000	149.6%
Ministry of Land and Physical Planning	22,453,292,676	690,000,000	3154.1%	15,746,000,000	42.6%	662,922,248	3287.0%
Kano State Scholarship Board	3,769,194,653	2,790,194,653	35.1%	2,790,194,653	35.1%	-	-
Office of the Accountant General	6,800,000,000	200,000,000	3300.0%	200,000,000	3300.0%	38,930,000	17367.2%
Government House	10,000,000,000	-	-	1,107,000,000	803.3%	84,297,746	11762.7%
SUBEB	16,526,772,663	10,556,440,807	56.6%	13,489,492,226	22.5%	2,000,000,000	726.3%
Ministry of Planning & Budget	12,700,844,130	11,331,228,021	12.1%	17,620,674,957	-27.9%	4,021,427,509	215.8%
Ministry of Transport	9,557,560,000	4,615,105,000	107.1%	3,865,105,000	147.3%	-	-
Office of Secretary to State Government	2,680,000,000	4,120,000,000	-35.0%	4,120,000,000	-35.0%	10,348,048,645	-74.1%
Primary Health Care Mgt. Board (PHCMB)	9,022,148,946	5,188,718,235	73.9%	3,888,282,642	132.0%	855,629,677	954.4%
Ministry of Agric. & Natural Resources	9,438,468,816	5,117,320,035	84.4%	5,100,315,635	85.1%	433,700,000	2076.3%
KNARDA	7,548,808,005	3,497,648,800	115.8%	3,225,898,800	134.0%	-	-
Sa'adatu Rimi University Kano	5,225,000,000	2,954,672,126	76.8%	1,954,672,126	167.3%	-	-
House of Assembly	620,000,000	200,000,000	210.0%	200,000,000	210.0%	-	-
Ministry of Water Resources	8,125,100,000	6,018,400,000	35.0%	9,442,400,000	-14.0%	260,611,981	3017.7%
Yusufu Maitama Sule University	3,865,105,000	2,026,746,806	90.7%	2,319,375,733	66.6%	314,868,141	1127.5%
Other Main Orgs	145,855,560,362	72,075,435,809	102.4%	109,631,834,789	33.0%	30,297,304,782	-581.4%
<b>Total Expenditure</b>	<b>457,084,757,100</b>	<b>279,835,094,304</b>	<b>63.3%</b>	<b>326,396,414,472</b>	<b>40.0%</b>	<b>108,830,832,234</b>	<b>320.0%</b>

**Table 12 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Total Expenditure**

What are the major Capital Investments we are planning?		
Project Description	2025 Budget	Location
Governors' Project on Poverty Alleviation for Women and Youths	10,000,000,000	31944500 - State wide
Renovation and Rehabilitation. Of Physical Structures In Schools And Zonal Offices	7,202,000,000	31944500 - State wide
Purchase of Landed Properties at Government House Neighbourhood	7,000,000,000	31944500 - State wide
Constituency projects for Kano State house of Assembly Members across the State	6,600,000,000	31944500 - State wide
KNARDA - KSADP intervention project	5,697,000,000	31944500 - State wide
Implementation of World Bank/AfD assisted RAAMP - KNSG/WB/AfD	5,271,576,953	31944500 - State wide
Nigeria COVID-19 Action Recovery and Economic Stimulus Project (NG - CARES) to Support FADAMA Project	5,020,844,130	31944500 - State wide
Renovation of Fire Damaged structures in schools across the state	5,015,000,000	31944500 - State wide
Construction of Rogo - Bari - Falgore - Mahangi Road	5,000,000,000	31944500 - State wide
S.P.1.3.6 Provision Of 10 Shuttle Buses For Girl Education Within Eight Metropolitan Local Government And Repair Of 20 Grounded Vehicles (Girls Education Project)	5,000,000,000	31944500 - State wide
Settlement of Liability for 2024 Constituency Projects	4,900,000,000	31944500 - State wide
Constructions of New Classrooms in Selected Primary Schools Across the State	4,603,098,664	31944500 - State wide
State Programme on Contributory Health and Formal Sector Health Insurance Programme	4,500,000,000	31944500 - State wide
S.P.1.3.2 Free Education Programme of Basic and Post basic in the State	4,010,000,000	31944500 - State wide
CONSTRUCTION OF KANO STATE New ASSEMBLY COMPLEX at Audu Bako Secretariat KMC	4,000,000,000	31944500 - State wide
Construction of Flyover / Expansion of road from kurna Baban layi - Kandahar Mosque, along Katsina	4,000,000,000	31944500 - State wide
COMPLETION OF SCHOOL OF ISLAMIC STUDIES / TECHNICAL SCHOOLS WITHIN 44LGAS	3,500,000,000	31944500 - State wide
Sharada Road (Dan-Agundi) - Panshekara Underpass Road	3,307,150,690	31944500 - State wide
Airport Junction - Ashton Road - Airport Road - Club Road - Murtala Mohammad Way (Round About)	3,028,905,429	31944500 - State wide
Airport Gate - Triumph (Round About) - M M Flyover - KSIP Round About (Ahmadu Bello Way)	3,011,756,280	31944500 - State wide
Other Projects	356,417,424,954	
<b>Total Capital Expenditure</b>	<b>457,084,757,100</b>	



## Section 8 Glossary of Terms

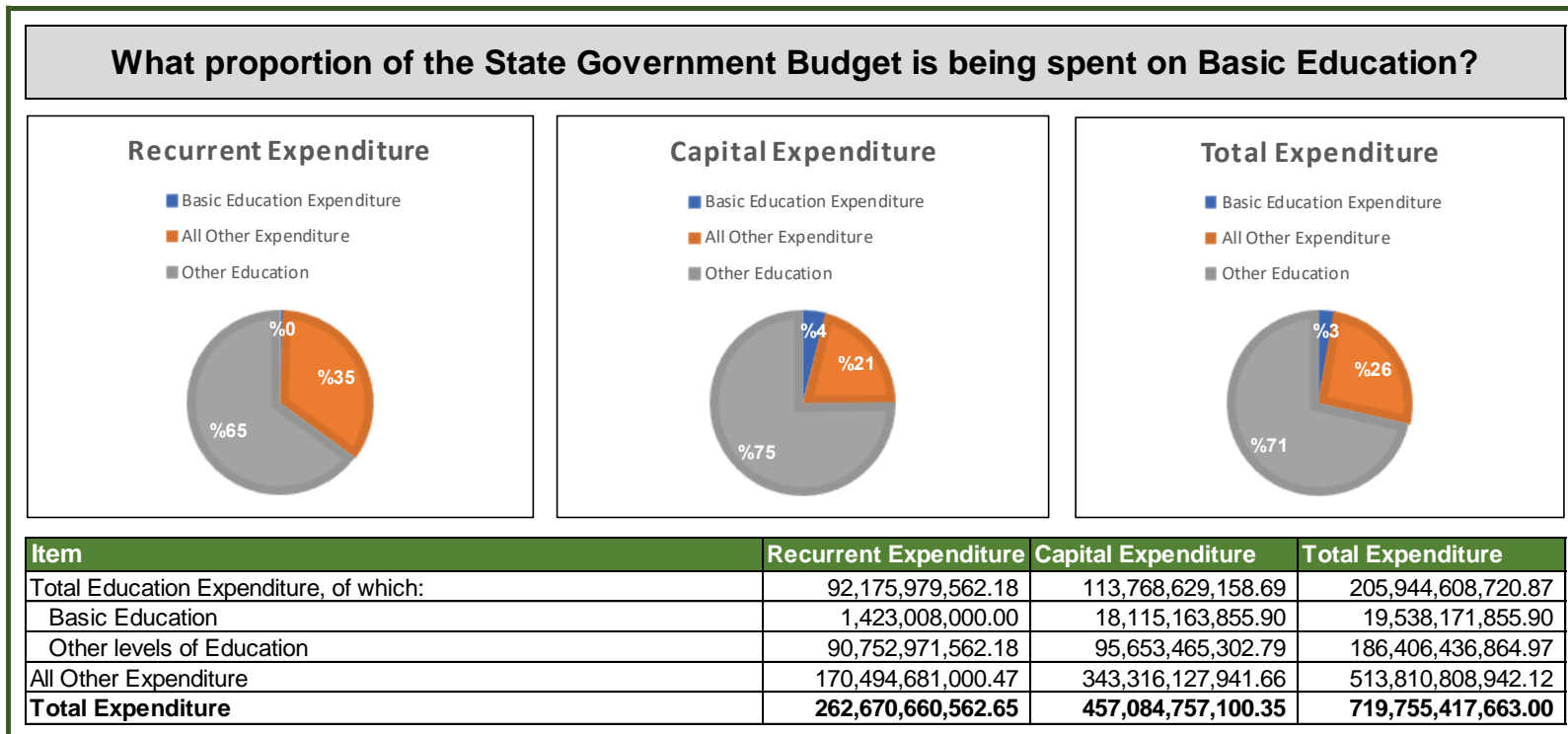
<b>Terms</b>	<b>Explanation</b>
Deficit	This is an excess of expenditure over the expected income in a fiscal year (Budget year).
Deficit Financing	This means generating funds to finance the deficit which results from excess expenditure over revenue.
FAAC	The account into which mineral revenues, Companies' 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

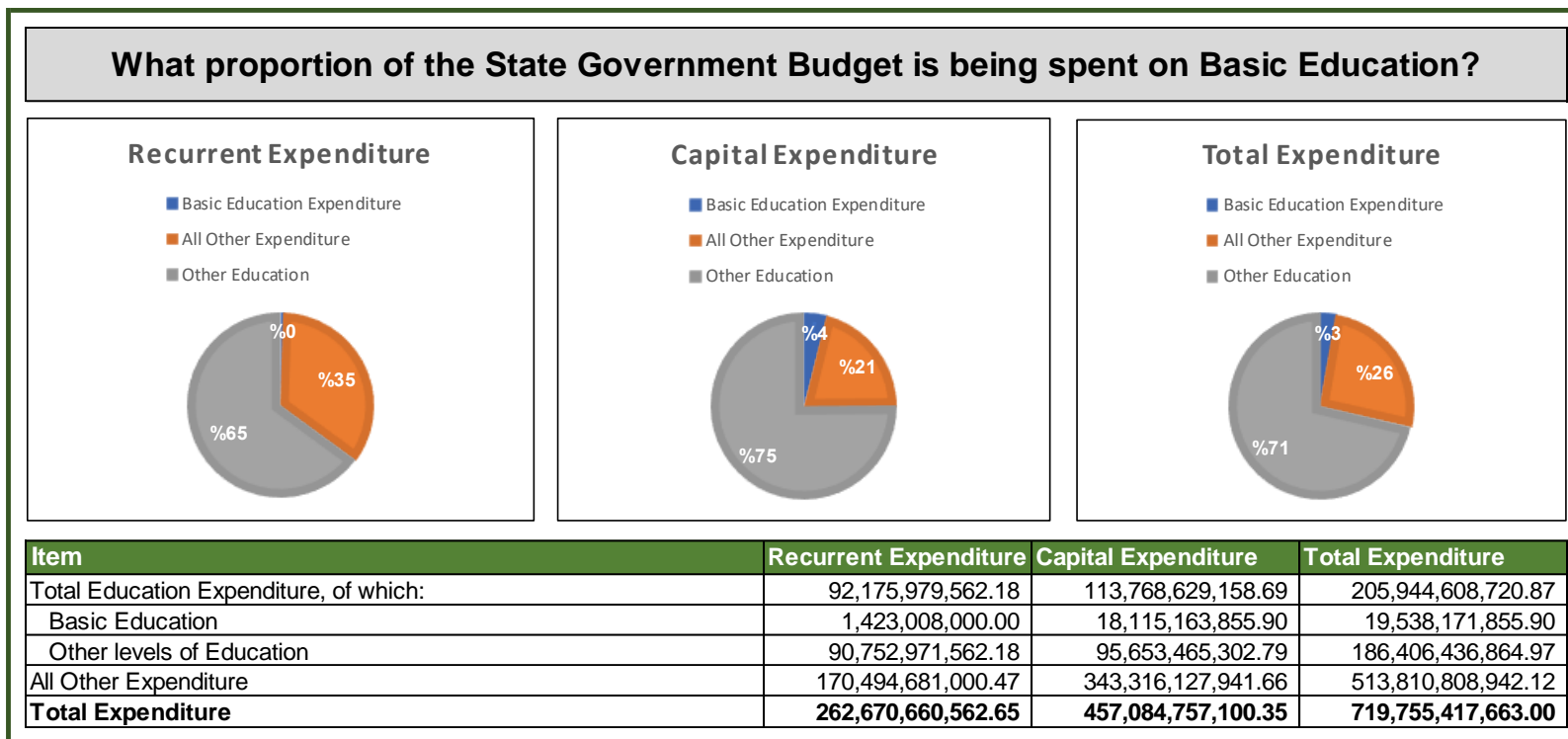
The Kano State 2025 Basic Education Sector Citizens Budget (CB) is an annexure in the CB document that presents in a concise format, the state government’s planned expenditure on basic education while delivering public goods and services in the education sub-sector in the 2025 Fiscal Year.

The Basic Education sector expenditures are expenditures undertaken to deliver pre-primary, primary education and junior secondary education services in the State Universal Basic Education Board (SUBEB), Quranic and Islamiyya School Board 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.

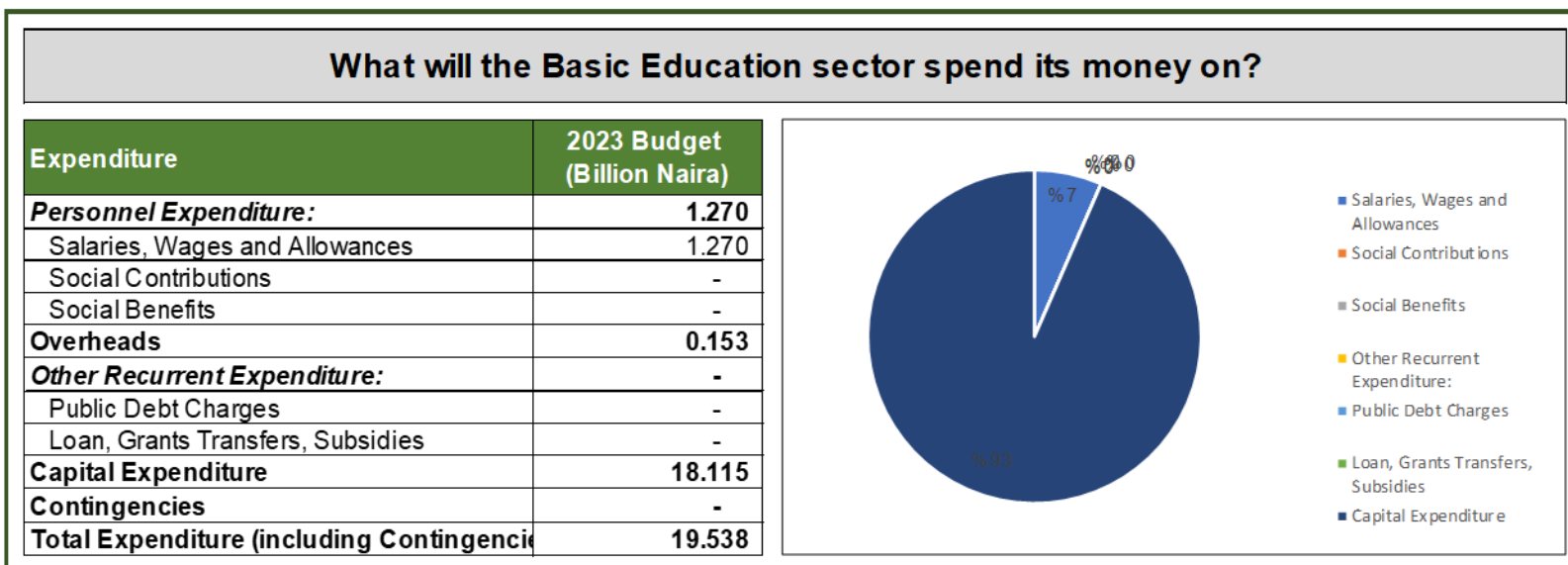


**Table 14 Nature of Basic Education Expenditure**

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.

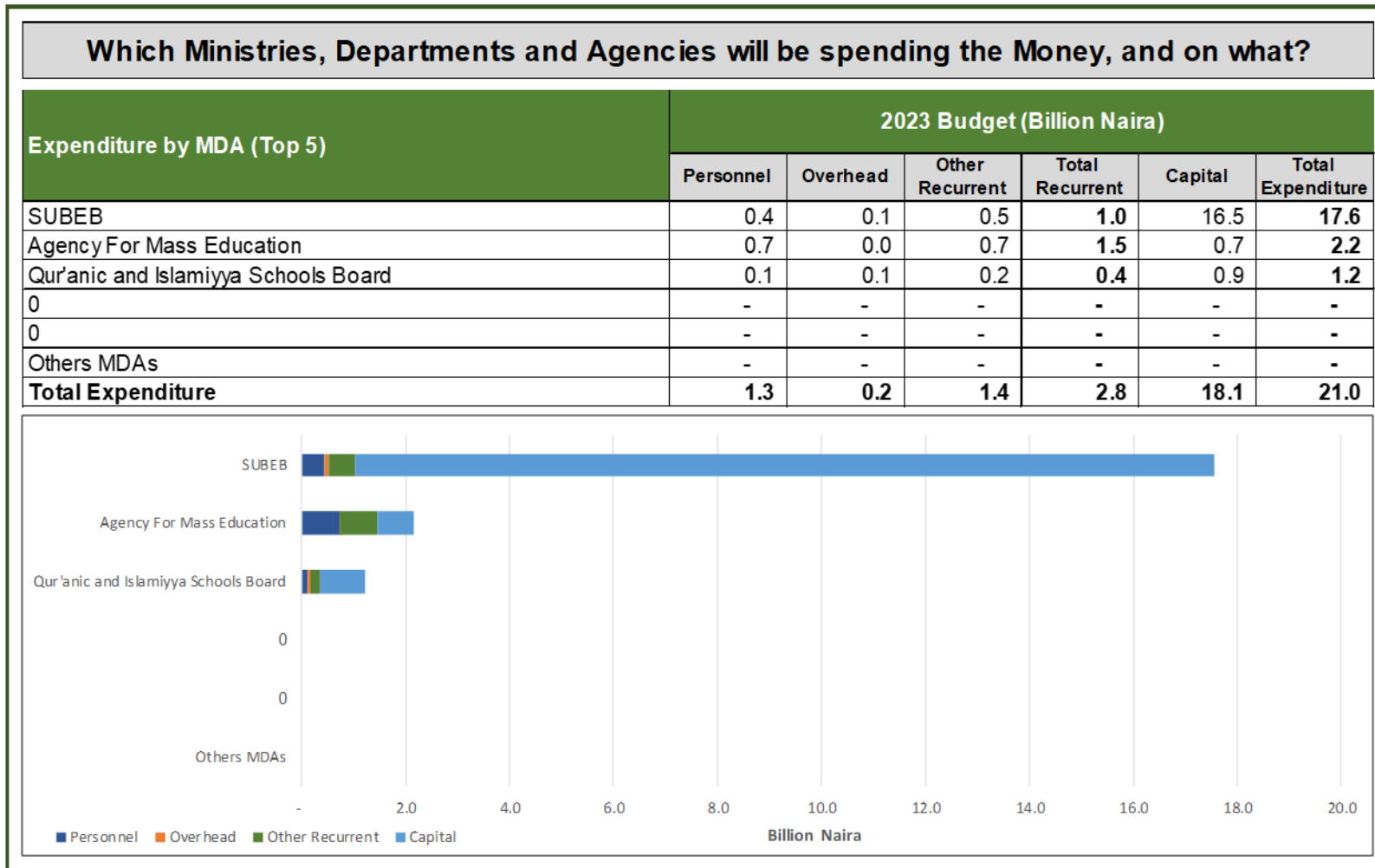
This also presents the amount budgeted for personnel expenditure including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much overhead cost as well as other recurrent expenditure is being planned for the YYYY fiscal year.

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.



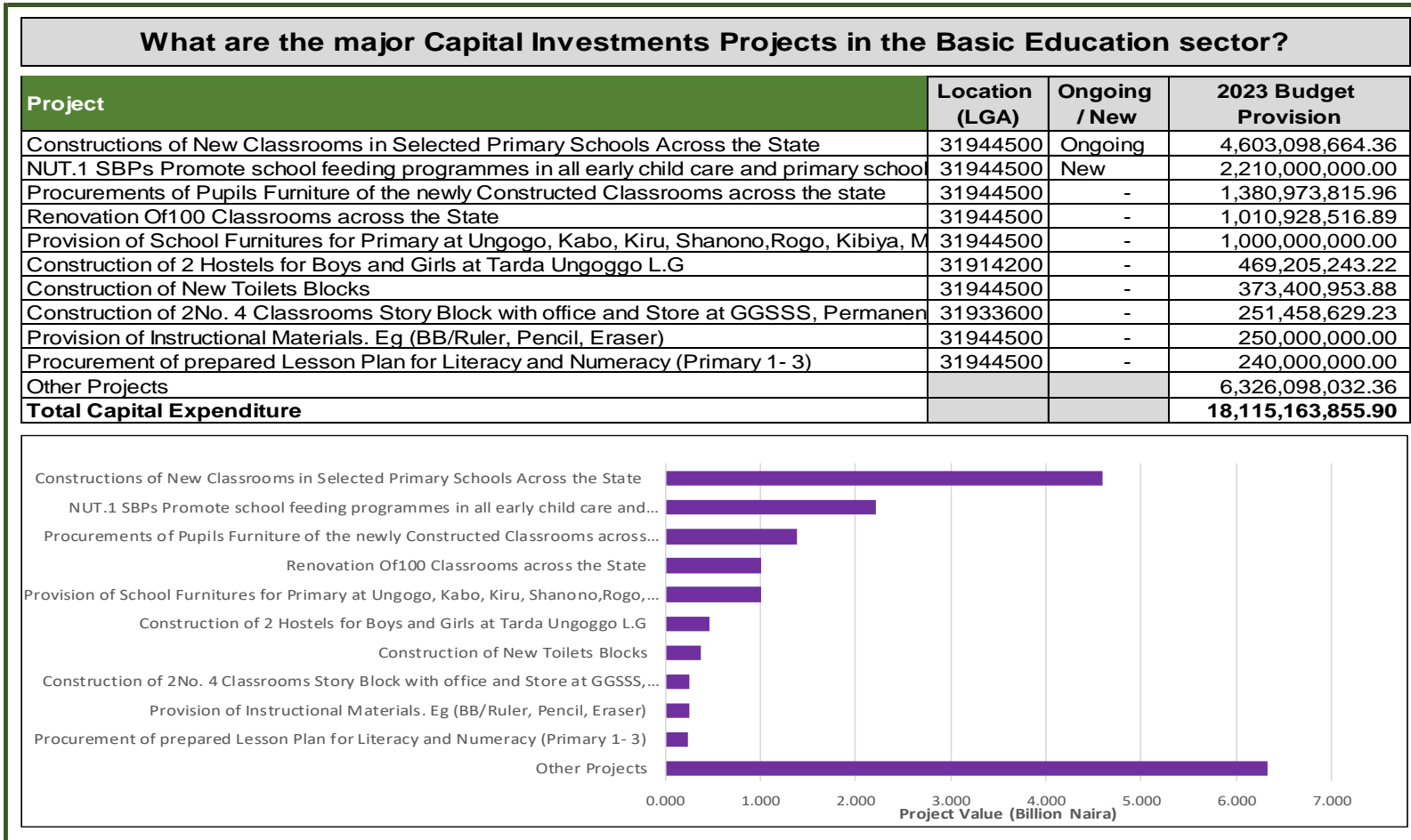
**Table 15 Basic Education Expenditure by Administrative Classification**

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.



**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.



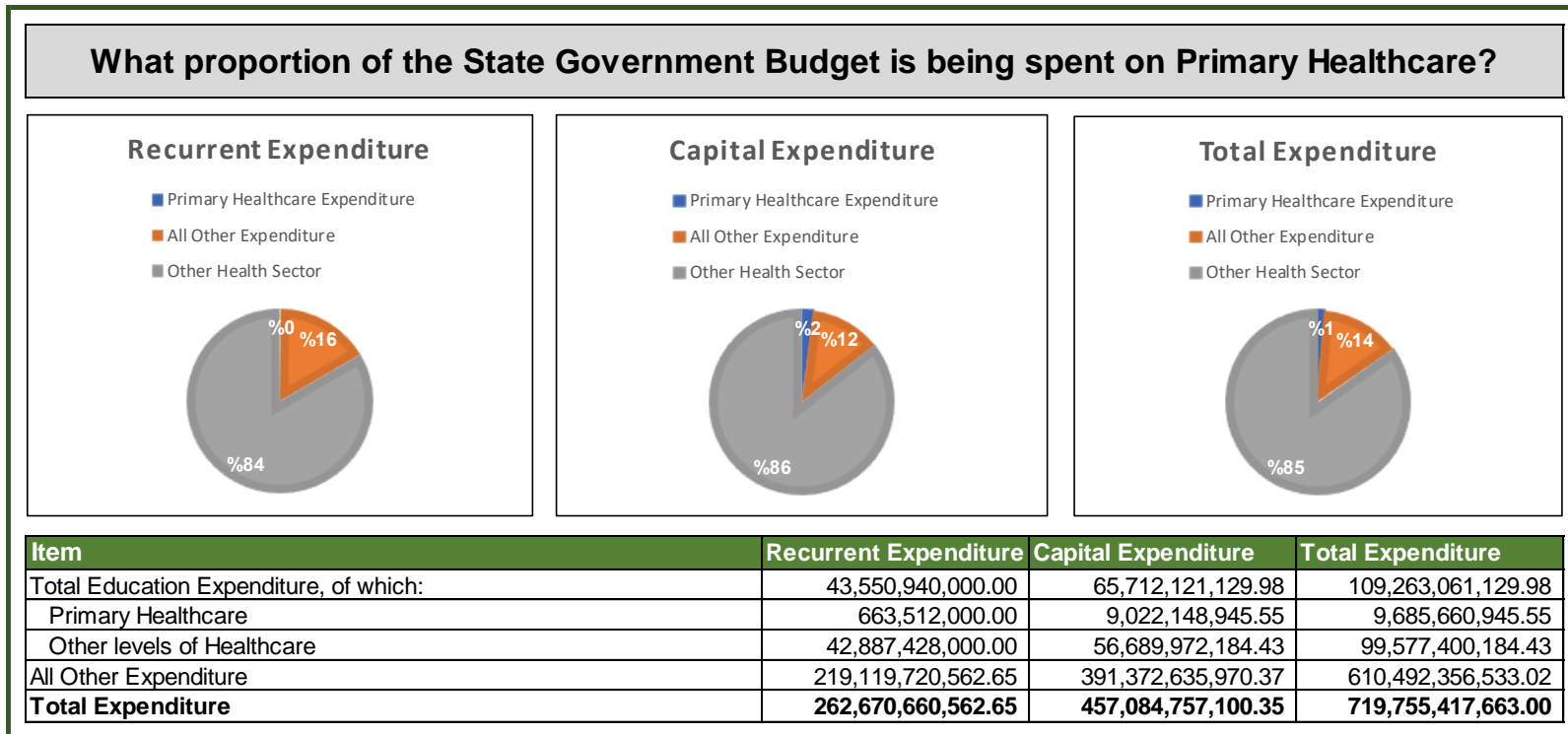
## Annexure 2: Primary Healthcare Sector Citizens Budget

The Kano State 2025 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 2025 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**

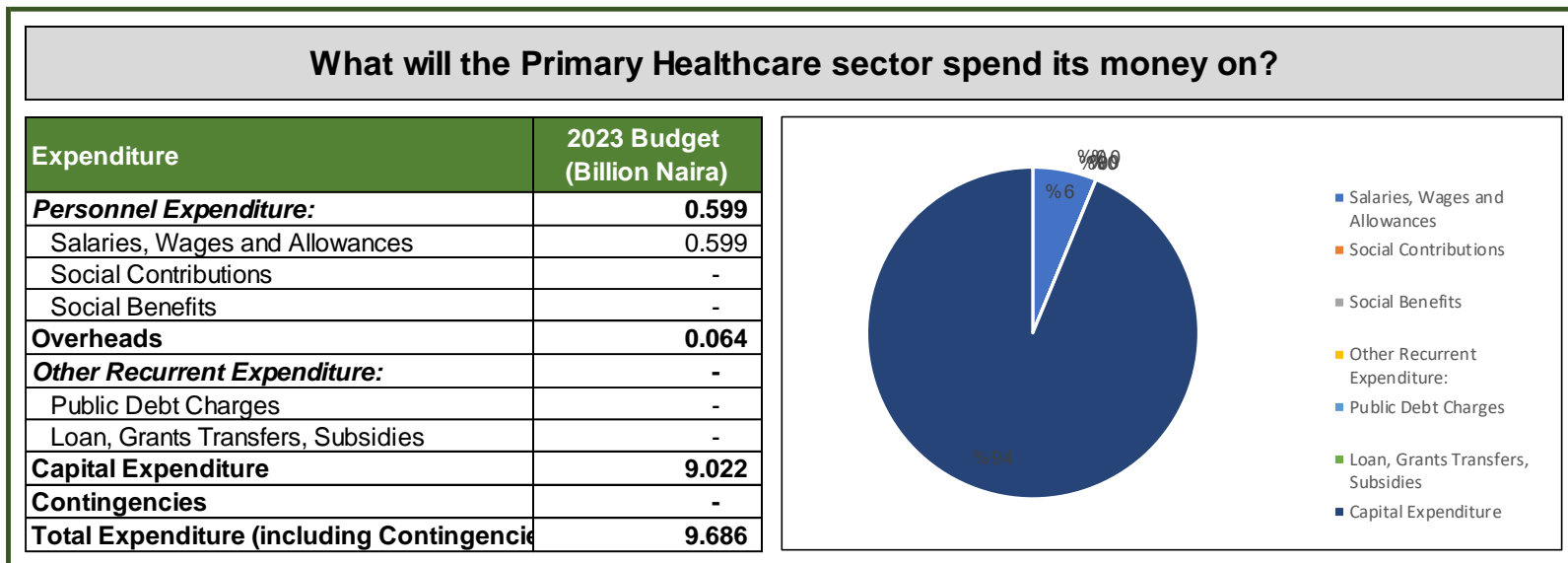
Table 17 presents the primary Healthcare expenditure as a proportion of the total expenditure outlay in Kano State for the year 2025. This is presented in terms of recurrent expenditure and capital expenditure in the primary healthcare sub-sector.



**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 2025. 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 2025 fiscal year.

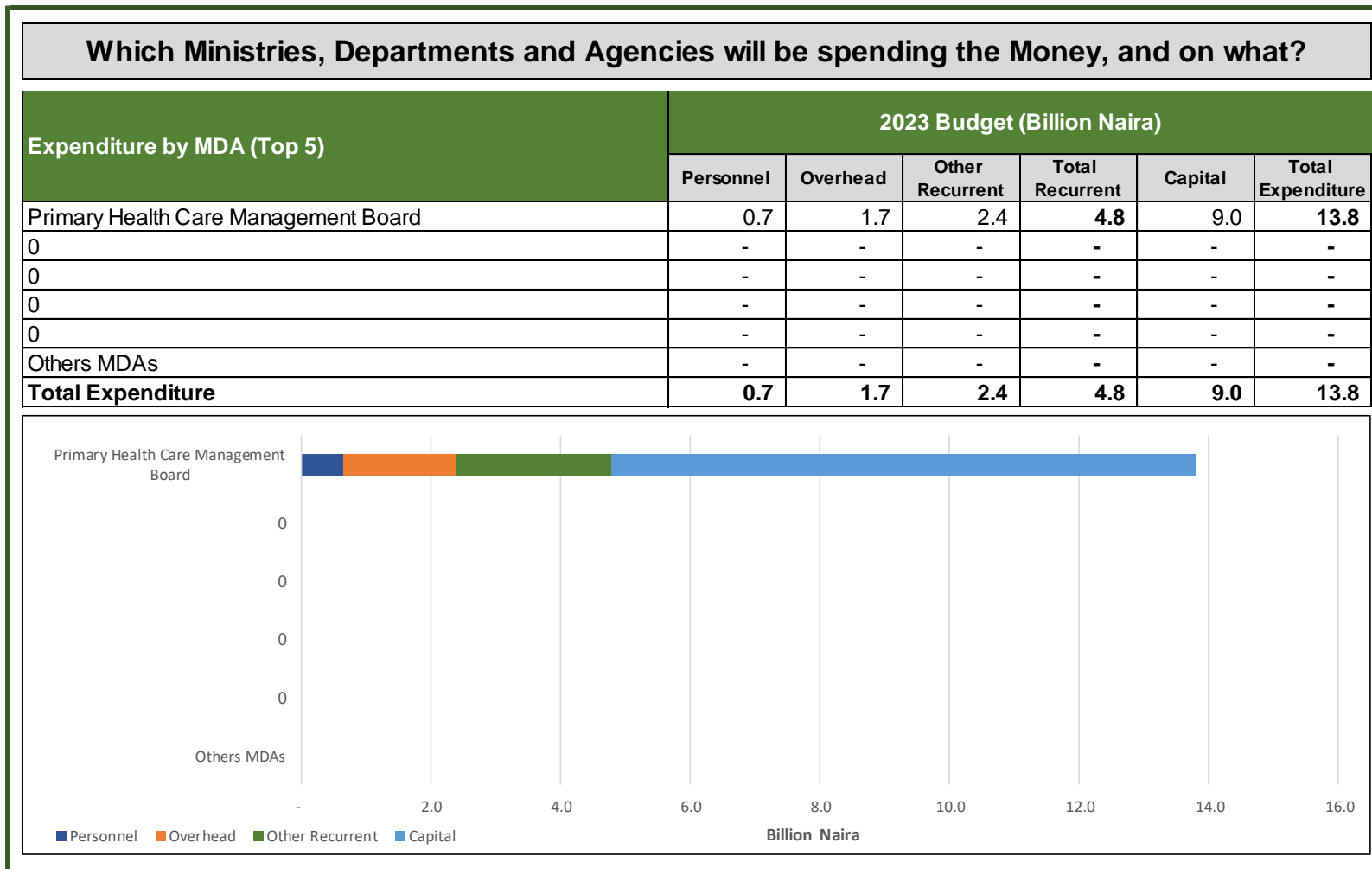
The amount to be spent on Other Recurrent Expenditure include public debt charges, loan and advances, grants, transfers and subsidies. This section shall also president the total Capital Expenditure in the primary healthcare sub-sector as well as expenditures on contingencies.





**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 YXX State for the YYYY fiscal year.

