



Jigawa State Government of Nigeria

2023 Citizens' Accountability Report

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About the Citizens Accountability Report

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency (Ministry of Budget and Economic Planning) on behalf of the government (Jigawa State) to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2023 and reports on State budget revenue and expenditure for the 2023 fiscal year, as well as the 2022 Final of Due Process and Monitoring Bureau.

Explanation of Key Terms used in this Report:

- *Budget – Unless otherwise stated, the budget refers to the Final Budget (i.e., the original budget, plus any adjustments that have been made via a supplementary budget / revised budget).*
- *Actual – this is the actual amount of revenue collected or expenditure incurred over the course of the year.*
- *Variance – for revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.*
- *Performance – This refers to the actual revenue/expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). Performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget. Performance of 80% and above has been colour-coded green, 60-80% as amber and less than 60% as red.*

Executive Summary

The originally approved Jigawa State 2023 “**Budget of Consolidation for Sustainable Socio-economic Development II**” was assented to by the governor on the 23rd of December, 2022 which by the Islamic calendar was the 29th day of Jumada Auwal, 1444AH.

This budget, with an originally approved size of **N185.075 billion**, was 1st revised in March 2023, with an additional **N13.0 billion**, it was further Revised in August 2023 with an additional **N44.7 billion** making the final budget size of **N242.775 billion**. However, there is a significant difference between the approved budget of **N242.775 billion** and what was reported by Audited Financial Statements **N212.845 billion**.

The total revenue performance by the State in 2023 was **N237.079 billion**, indicating an 111% performance of the final budget amount, while the actual expenditure was **N207.872 billion**, representing 86% performance against the final budget.

The performance of ‘Other Recurrent Costs’ was 69%, personnel emoluments – 92% while capital expenditure recorded an 88% outturn.

As depicted in the chart on expenditure breakdown, recurrent expenditure (personnel plus other recurrent costs) shares in the total amount spent in 2023 was 40.0% while 60.0% was spent on capital expenditure (mainly projects).

Most of the recurrent revenue component outperformed the budgeted amount, thus the shortfall in revenue resulted from the inability to access additional loan in 2023.

The State government prioritized the expenditure in key sectors including Education, Health, Infrastructure and Water sectors as well as the completion of key projects. Given the state government’s interest in roads construction and project completion, the General Administration, Critical Infrastructure and Environment sectors emerged as the only sectors in which CAPEX performance was more than 90% in 2023 fiscal year.

Item	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Performance (%)*
Revenue	185,075,000,000	212,845,038,187	237,079,223,741	111%
Expenditure	185,075,000,000	242,775,000,000	207,871,758,986	86%
Personnel	57,120,000,000	56,995,000,000	52,461,054,186	92%
Other Recurrent	33,182,000,000	44,080,200,000	30,617,145,099	69%
Capital	94,773,000,000	141,699,800,000	124,793,559,701	88%

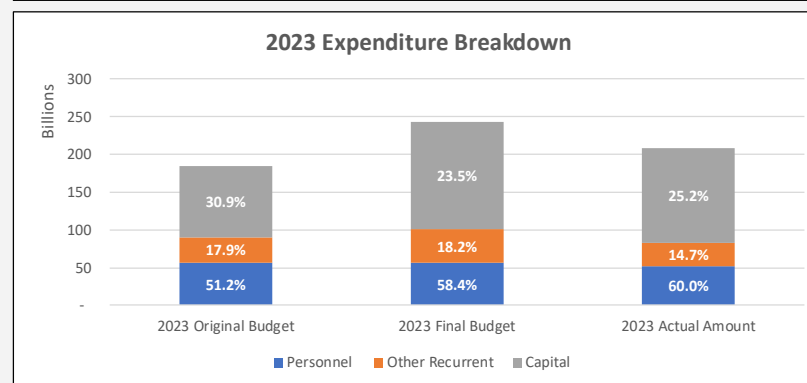
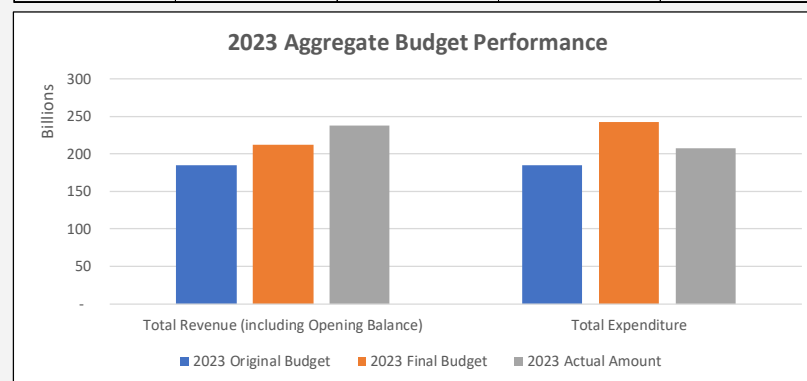


Figure 1 Summary of Revenue Performance





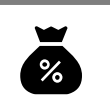

What are our sources for Financing the Budget?	What did we say we would collect in 2023?	How much did we actually collect in 2023?	How was our performance in 2023?	Did we collect more or less in 2023 compared to 2022?
Opening Balance 	N15.604 Billion	N26.086 Billion	167%	➔
Federation Account 	N111.885 Billion	N133.169 Billion	119%	↑ 51%
Internal Revenue 	N54.472 Billion	N49.164 Billion	90%	↑ 8%
Aids and Grants 	N8.591 Billion	N6.877 Billion	80%	↑ 26%
Loans 	N0.9 Billion	N0 Billion	0%	↓ -100%
Other Sources 	N21.393 Billion	N21.783 Billion	102%	↑ 54%
Total Revenues	N212.845 Billion	N237.079 Billion	111%	↑ 41%

Figure 2 Summary of Expenditure Performance












What are we spending our Money on?	What did we say we would spend in 2023?	What did we actually spend in 2023?	How was our performance in 2023?	Did we spend more or less in 2023 compared to 2022?
Personnel 	N56.995 Billion	N52.461 Billion	92%	 16%
Overheads 	N38.371 Billion	N26.759 Billion	70%	 115%
Debt Service 	N5 Billion	N3.398 Billion	68%	
Other Recurrent 	N0.709 Billion	N0.46 Billion	65%	 -71%
Capital 	N141.7 Billion	N124.794 Billion	88%	 71%
Total Expenditure	N242.775 Billion	N207.872 Billion	86%	 45%

Figure 3 Summary of Recurrent Expenditure Performance by Planning Sector












Recurrent Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N1.792 Billion	N0.129 Billion	N39.367 Billion	N0.11 Billion	N13.602 Billion	N16.888 Billion
Actual	N1.747 Billion	N0.113 Billion	N36.198 Billion	N0.079 Billion	N5.127 Billion	N13.662 Billion
Perf.	97%	88%	92%	71%	38%	81%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N15.066 Billion	N4.968 Billion	N3.078 Billion	N3.906 Billion	N0.39 Billion	N1.778 Billion
Actual	N14.354 Billion	N3.774 Billion	N2.488 Billion	N3.782 Billion	N0.143 Billion	N1.611 Billion
Perf.	95%	76%	81%	97%	37%	91%

Figure 4 Summary of Capital Expenditure Performance by Planning Sector























Capital Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N7.497 Billion	N2.905 Billion	N31.159 Billion	N10.156 Billion	N4.352 Billion	N11.81 Billion
Actual	N3.424 Billion	N1.733 Billion	N17.359 Billion	N10.138 Billion	N0.262 Billion	N9.995 Billion
Perf.	46%	60%	56%	100%	6%	85%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N19.054 Billion	N40.051 Billion	N1.628 Billion	N7.517 Billion	N2.789 Billion	N2.784 Billion
Actual	N14.171 Billion	N36.73 Billion	N0.777 Billion	N6.499 Billion	N0.806 Billion	N22.9 Billion
Perf.	74%	92%	48%	86%	29%	823%

Figure 5 Summary of Total Expenditure Performance by Planning Sector

Total Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N9.289 Billion	N3.034 Billion	N70.526 Billion	N10.266 Billion	N17.954 Billion	N28.698 Billion
Actual	N5.171 Billion	N1.846 Billion	N53.557 Billion	N10.217 Billion	N5.389 Billion	N23.657 Billion
Perf.	56%	61%	76%	100%	30%	82%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N34.119 Billion	N45.019 Billion	N4.707 Billion	N11.423 Billion	N3.179 Billion	N4.562 Billion
Actual	N28.525 Billion	N40.504 Billion	N3.265 Billion	N10.281 Billion	N0.949 Billion	N24.511 Billion
Perf.	84%	90%	69%	90%	30%	537%

Section 1 Budget Outturn

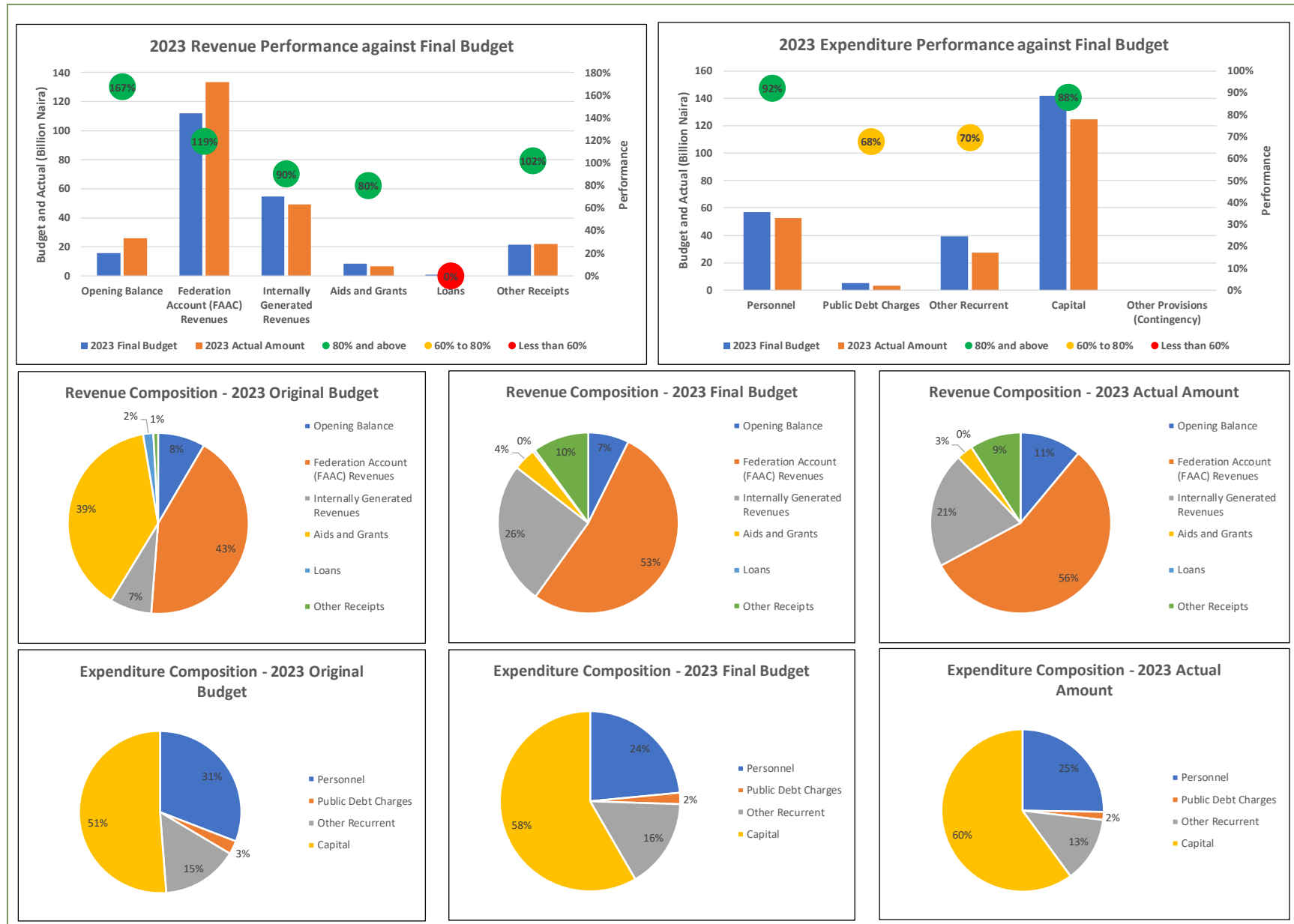
The total funds received for the 2023 financial year stood at **N237.079** billion out of the final approved estimate of **N212.845** billion representing **111%** performance. The total revenue consists of FAAC allocation received and IGR amounting to **N133.169** billion and **N49.164** billion which were higher than the **N111.885** billion and less than **N54.472** billion budget estimates. This achievement in the State's inflows above budgetary estimates is connected to the increase in the Exchange Rate received from the Federation. Strategic efforts need to be put in place toward improving IGR collection by the state government. However, capital receipts from Aids and Grants contributed **6.877** billion which is equivalent to 80% relative to the final budget of **N8.591** billion.

Moreover, the total actual expenditure was **N207.871** billion (86.0%) which is less than the estimated budget of **N242.775** billion which comprises actual capital expenditure of **N124.793** billion equivalents to 88% as against the estimated figure of **N141.699** billion. The actual personnel cost stood at **N52.461** billion (92%) when compared with final approved estimate of **N56.995** billion, while overhead cost stood at **N27.219** billion (70%) as against final approved estimate of **N39.080** billion. See the table 1 below:

Table 1 Budget Outturn

Overview of the Implementation of the Jigawa State 2023 Budget of Consolidation for Sustainable Socioeconomic Development II							
Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Opening Balance	15,604,000,000.00	15,604,000,000.00	26,086,140,855.41	10,482,140,855.41	167%	-	
Federation Account (FAAC) Revenues	79,215,000,000	111,885,000,000	133,169,289,560	21,284,289,560	119%	88,227,209,654	51%
Internally Generated Revenues	13,841,449,000	54,472,000,000	49,163,749,307	- 5,308,250,693	90%	45,615,848,929	8%
Aids and Grants	71,414,381,000	8,591,000,000	6,877,044,019	- 1,713,955,981	80%	5,443,410,770	26%
Loans	3,400,000,000	900,000,000	-	- 900,000,000	0%	15,035,902,286	-100%
Other Receipts	1,600,170,000	21,393,038,187	21,783,000,000	389,961,813	102%	14,141,899,286	54%
Total Revenue (including Opening Balance)	185,075,000,000	212,845,038,187	237,079,223,741	24,234,185,555	111%	168,464,270,924	41%
Expenditure	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Personnel	57,120,000,000	56,995,000,000	52,461,054,186	- 4,533,945,814	92%	45,043,611,089	16%
Public Debt Charges	5,000,000,000	5,000,000,000	3,398,127,541	- 1,601,872,459	68%	-	
Other Recurrent	28,182,000,000	39,080,200,000	27,219,017,558	- 11,861,182,442	70%	24,958,695,856	9%
Capital	94,773,000,000	141,699,800,000	124,793,559,701	- 16,906,240,299	88%	73,175,772,269	71%
Total Expenditure	185,075,000,000	242,775,000,000	207,871,758,986	- 34,903,241,014	86%	143,178,079,214	45%
* Variance and Performance measured against 2023 Final Budget							

Figure 6 Budget Outturn Graphs



Section 2 Revenue Outturn

Table 2 below indicates the actual and budgeted Federation Account Revenue by item, highlighting 'what revenue Jigawa State government received from FAAC, and how those receipts compare with the budgeted amount'. In 2023, Jigawa State got more revenue than the amount in both original and final budget estimates. This has been attributed to the huge inflow from Other Federation Account to the tune of **N58.517 billion** - a 218% performance when compared with the budgeted amount of **N26.885 billion**. The total FAAC receipt was **N133.169 billion**, representing a 51% growth over 2022 actual figures.

Table 2 Federation Account Revenue Outturn by Item

What Revenues did we receive from FAAC, and how does it compare to the Budget?							
FAAC Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Statutory Allocation	45,000,000,000	49,000,000,000	35,801,215,920	- 13,198,784,080	73%	42,453,563,514	-16%
VAT	28,000,000,000	36,000,000,000	38,850,616,938	2,850,616,938	108%	28,138,353,650	38%
Other Federation Account	6,215,000,000	26,885,000,000	58,517,456,702	31,632,456,702	218%	17,635,292,490	232%
Total Federation Account Revenues	79,215,000,000	111,885,000,000	133,169,289,560	21,284,289,560	119%	88,227,209,654	51%

* Variance and Performance measured against 2023 Final Budget

FAAC Revenue - 2023 Original Budget

Category	Percentage
Statutory Allocation	57%
VAT	35%
Other Federation Account	8%

FAAC Revenue - 2023 Final Budget

Category	Percentage
Statutory Allocation	44%
VAT	32%
Other Federation Account	24%

FAAC Revenue - 2023 Actual Amount

Category	Percentage
Statutory Allocation	27%
VAT	29%
Other Federation Account	44%

Table 3 below indicates the actual and budgeted Internally Generated Revenue (IGR) by the State as well as the top 10 revenue generating Ministries, Departments and Agencies (MDAs) in Table 4.

*Internally Generated Revenue comprises Tax and Non-Tax Revenue. The total tax revenue budget was **N5.656** billion while the total non-tax revenue budget was **N48.815** billion, making a total of **53.470** billion budgeted IGR. The actual tax revenue collected amounted to **N6.675** billion representing 118% of the budgeted amount and **N42.487** billion was generated from non-tax revenue equivalent to 87%. However, a positive outcome was achieved in Tax revenue collections due to the efforts put in place by the State Government. Therefore, there is need for state to conduct activities such as sensitization, tax relief, amendment of relevant tax laws and automation of revenue administration systems that will boost the state IGR collection.*

*Therefore, the aggregate Internally Revenue Generated (IGR) during the year from both tax and non-tax revenue stood at **N49.163** billion - a 90% performance when compared with total budgeted IGR.*

*Ministry of Justice generated the highest revenue of **N0.976** billion representing (270%) as against the final estimated budget of **N0.350** billion while Hadejia General Hospital recorded the least collection of N86. million representing 44% among the top-10 agencies.*

The State government has over the last three years invested heavily towards revamping domestic revenue mobilisation through the medium-term revenue strategy. It is expected that this new administration in Jigawa State will vigorously pursue IGR drive initiatives and plug any leakages capable of undermining the needed growth in revenue generation capacity.

Table 3 Internally Generated Revenue Outturn by Source

What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?							
IGR	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Tax Revenues	4,056,000,000	5,656,170,000	6,675,908,757	1,019,738,757	118%	5,677,130,706	18%
Tax Revenues - Personal	4,056,000,000	5,656,170,000	6,675,908,757	1,019,738,757	118%	5,677,130,706	18%
Tax Revenue - Other	-	-	-	-	-	-	-
Non-Tax Revenues	9,785,449,000	48,815,830,000	42,487,840,550	- 6,327,989,450	87%	39,938,718,223	6%
Licenses	120,562,000	71,262,000	31,112,276	- 40,149,724	44%	107,049,559	-71%
Mining Rent	-	-	-	-	-	-	-
Fees	2,432,380,000	2,736,892,000	2,523,414,851	- 213,477,149	92%	2,051,473,473	23%
Fines	9,950,000	9,950,000	6,915,102	- 3,034,898	69%	34,288,773	-80%
Sales	1,374,195,000	1,625,633,100	994,665,207	- 630,967,893	61%	4,332,221,956	-77%
Earnings	798,343,000	754,083,000	271,601,252	- 482,481,748	36%	982,421,123	-72%
Rent On Government Buildings	121,200,000	120,000,000	15,138,691	- 104,861,309	13%	124,362,047	-88%
Rent on Land and Others	124,000,000	124,000,000	14,089,218	- 109,910,782	11%	3,603,590,199	-100%
Repayments	4,103,973,000	3,093,973,000	850,201,920	- 2,243,771,080	27%	1,873,227,164	-55%
Investment Income	-	-	-	-	-	-	-
Interest Earned	700,000,000	700,000,000	296,301,370	- 403,698,630	42%	803,643,836	-63%
Reimbursement	846,000	39,580,036,900	37,484,400,663	- 2,095,636,237	95%	26,026,440,093	44%
Miscellaneous Income	-	-	-	-	-	-	-
Total IGR	13,841,449,000	54,472,000,000	49,163,749,307	- 5,308,250,693	90%	45,615,848,929	8%

* Variance and Performance measured against 2023 Final Budget

Top 5 IGR Sources - 2023 Original Budget

- Repayments
- Tax Revenues - Personal
- Fees
- Sales
- Earnings
- Other IGR

Top 5 IGR Sources - 2023 Final Budget

- Reimbursement
- Tax Revenues - Personal
- Repayments
- Fees
- Sales
- Other IGR

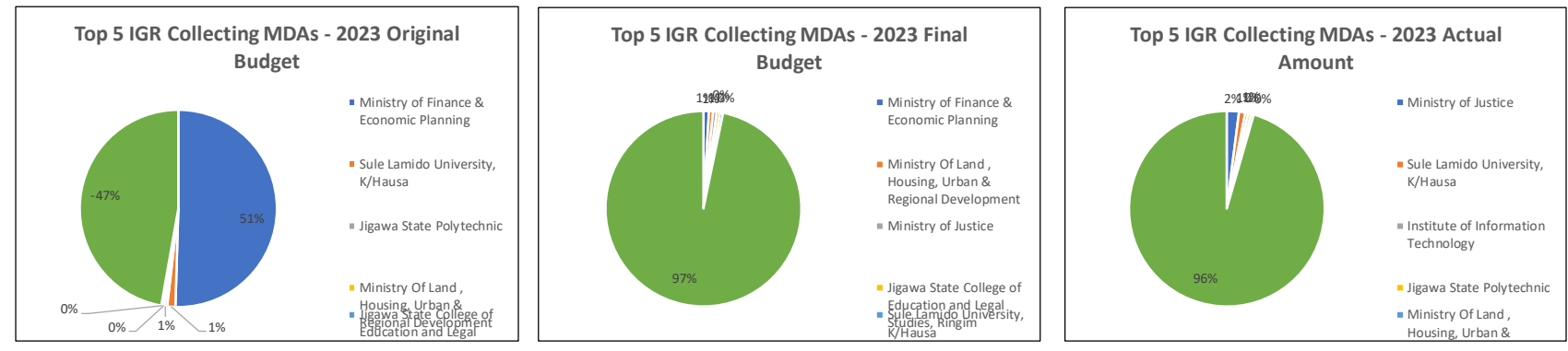
Top 5 IGR Sources - 2023 Actual Amount

- Reimbursement
- Tax Revenues - Personal
- Fees
- Sales
- Repayments
- Other IGR

Table 4 Internally Generated Revenue Outturn by MDA

Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?							
IGR Collecting MDAs (Top 10)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Ministry of Justice	350,000,000	350,000,000	976,400,056	626,400,056	279%	626,400,056	56%
Sule Lamido University, K/Hausa	3,288,459,000	257,590,000	519,055,690	261,465,690	202%	326,235,619	59%
Institute of Information Technology	159,300,000	159,900,000	241,400,834	81,500,834	151%	17,872,914	1251%
Jigawa State Polytechnic	1,143,500,000	155,500,000	225,641,963	70,141,963	145%	166,730,368	35%
Ministry Of Land , Housing, Urban & Regional Development	674,100,000	359,021,100	224,024,250	- 134,996,850	62%	173,598,957	29%
Jigawa State College of Education and Legal Studies, Ringim	649,440,000	295,425,000	143,893,383	- 151,531,617	49%	35,997,044	300%
Ministry of Finance & Economic Planning	126,078,674,000	503,402,000	118,499,723	- 384,902,277	24%	4,908,930,612	-98%
Bilyaminu Usman Polytechnic Hadejia	640,323,000	128,146,000	100,204,337	- 27,941,663	78%	11,441,630	776%
Kazaure General Hospital	150,000,000	120,000,000	88,138,337	- 31,861,663	73%	86,094,763	2%
Hadejia General Hospital	225,600,000	196,700,000	86,226,672	- 110,473,328	44%	131,682,722	-35%
Other Revenue Collecting Agencies	- 119,517,947,000	51,946,315,900	46,440,264,061	- 5,506,051,839	89%	39,130,864,244	19%
Total Internally Generated Revenue	13,841,449,000	54,472,000,000	49,163,749,307	- 5,308,250,693	90%	45,615,848,929	8%

* Variance and Performance measured against 2023 Final Budget



Section 3 Expenditure Outturn

Table 5 below shows the expenditure outturn, which indicates a total sum of **N242.775 billion** as the final budget estimate for the year 2023 which comprises the recurrent and capital expenditure with actual spending of **N207.871 billion** equivalents to 86%.

Accordingly, **N124.793 billion** was spent on capital expenditure, equivalent to 88% as against the estimated **N141.699 billion**. Whereas **N83.078 billion** was spent on recurrent expenditure against the budget estimate of **N101.075 billion**, equivalent to 82.2%.

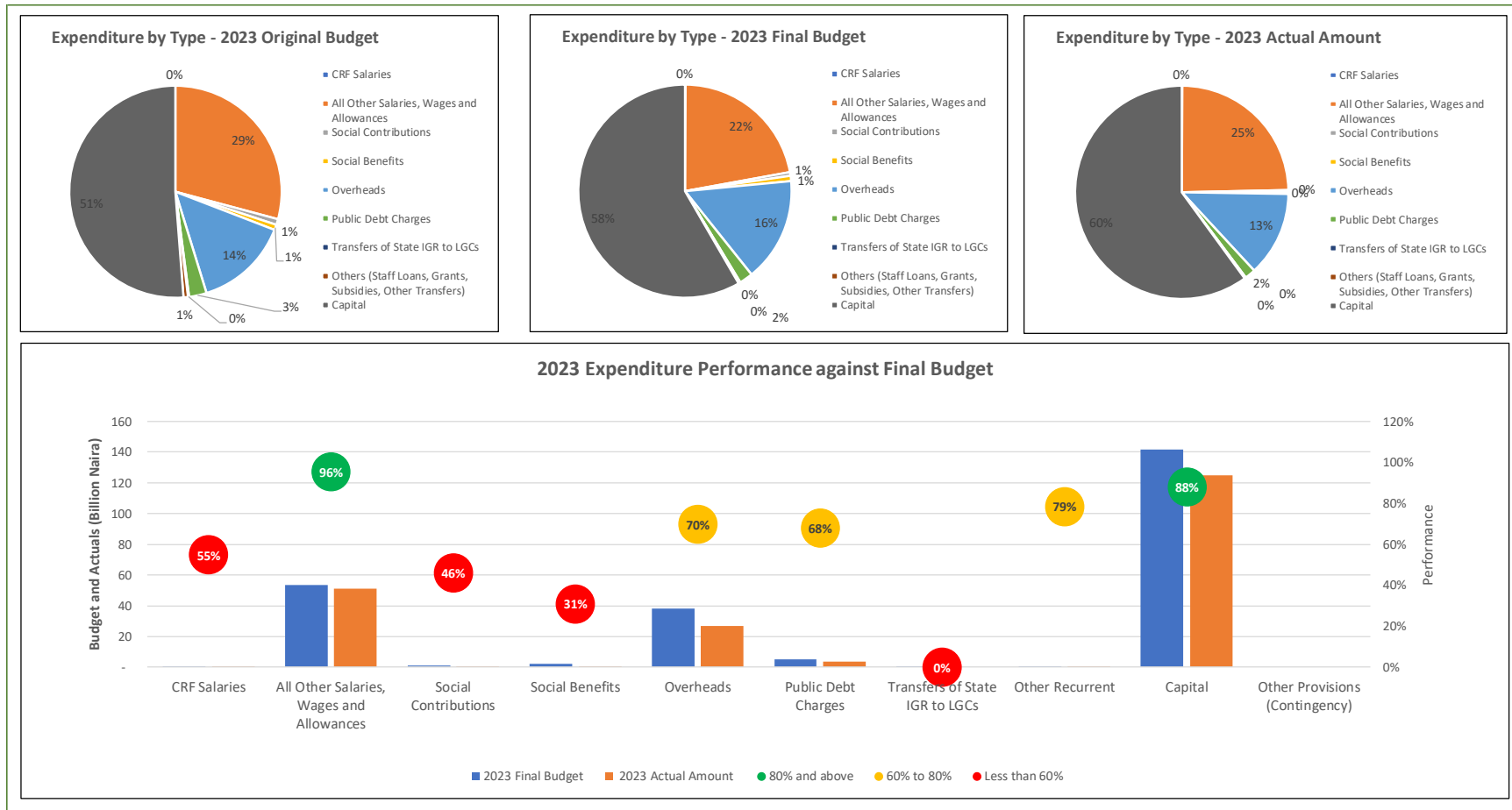
It should be noted that 60.0% of the total actual expenditure was incurred on capital expenditure while the remaining 40% was expended on recurrent expenditure.

Table 5 Expenditure Outturn

What did we spend our Resources on?							
FAAC Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Personnel	57,120,000,000	56,995,000,000	52,461,054,186	4,533,945,814	92%	45,043,611,089	16%
CRF Salaries	-	248,060,000	136,223,099	111,836,901	55%	179,808,052	-24%
All Other Salaries, Wages and Allowances	53,990,068,000	53,511,121,000	51,118,061,639	2,393,059,361	96%	43,993,783,973	16%
Social Contributions	1,615,658,000	1,330,560,000	614,354,277	716,205,723	46%	30,978,438	1883%
Social Benefits	1,514,274,000	1,905,259,000	592,415,171	1,312,843,829	31%	839,040,626	-29%
Other Recurrent	33,182,000,000	44,080,200,000	30,617,145,099	13,463,054,901	69%	24,958,695,856	23%
Overheads	26,642,421,000	38,370,821,000	26,759,072,716	11,611,748,284	70%	23,365,850,255	15%
Public Debt Charges	5,000,000,000	5,000,000,000	3,398,127,541	1,601,872,459	68%	-	-
Transfers of State IGR to LGCs	254,000,000	124,200,000	-	124,200,000	0%	-	-
Others (Staff Loans, Grants, Subsidies, Other Transfers)	1,285,579,000	585,179,000	459,944,842	125,234,158	79%	1,592,845,601	-71%
Capital	94,773,000,000	141,699,800,000	124,793,559,701	16,906,240,299	88%	73,175,772,269	71%
Total Expenditure	185,075,000,000	242,775,000,000	207,871,758,986	34,903,241,014	86%	143,178,079,214	45%

* Variance and Performance measured against 2023 Final Budget

Figure 7 Expenditure Composition



Section 4 Audit Findings

This section outlines the findings from the Audit process on fiscal year budget implementation, including queries, unremitted funds, government property sales, etc. The Auditor General's Statement should include revenue and expenditure, audited financial statement, finding from the audit as contained in the audited financial statement.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

No findings

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

No findings

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

No findings

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

No findings

E: BILLS PAYABLE

No findings

F: INVESTMENTS

No findings

G: AIDS AND GRANTS

No findings

H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND

No findings

I: PERFORMANCE GUARANTEES

No findings

I: ADHERENCE TO PROCUREMENT PROCEDURES

No findings

Table 6 Top Ten Audit Queries

Was all of our expenditure executed in line with the laws and regulations of the State?					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
0	0	-	-	-	
0	0	-	-	-	
0	0	-	-	-	
0	0	-	-	-	

Section 5 Audited Financial Statements

This section outlines a breakdown of the state's audited public expenditure and revenue for the fiscal year in review. The expenditure budget figures, consolidated revenue fund and audited cash flow statement based on the audited financial statement are represented here for citizens' understanding.

The table below elucidates the revenue and expenditure for the year 2023.

- *The State Statutory Allocation for the year was less than the projected figure with the sum of **N35.801** billion. While Other Federation Account Distribution surpasses the budgeted estimate by **N21.393** billion as a result of the rise in the price of exchange rate. Likewise, there **in the value-added tax the actual surpasses the projected figure by N36.00 billion.***
- *There was an increase in Independent Tax Revenue by **N1.00 billion against the final budget**, due to the automation upgrade of the Tax Database.*
- *The total actual expenditure was **N207.871** billion which represents 86.0% of the final budget of **N242,778** billion. However, 60.0% of the total expenditure was on capital while the remaining 40.0% was on recurrent.*
- *The total reserve stated in the statement of changes in net assets as at the end of 2023 stood at **N135.742** billion.*

The table below illustrates the breakdown of revenue and expenditure for the year 2023..

Table 7 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	2022 Actual Amount	2023 Original Budget	2023 Budget Amendments	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*
Revenues							
Opening Balance	-	15,604,000,000	-	15,604,000,000	26,086,140,855	10,482,140,855	167%
Statutory Allocation	42,453,563,514	45,000,000,000	4,000,000,000	49,000,000,000	35,801,215,920	- 13,198,784,080	73%
VAT	28,138,353,650	28,000,000,000	8,000,000,000	36,000,000,000	38,850,616,938	2,850,616,938	108%
Other FAAC Receipts	17,635,292,490	6,215,000,000	20,670,000,000	26,885,000,000	58,517,456,702	31,632,456,702	218%
Tax Revenue	5,677,130,706	4,056,000,000	1,600,170,000	5,656,170,000	6,675,908,757	1,019,738,757	118%
Non-Tax Revenue	39,938,718,223	9,785,449,000	39,030,381,000	48,815,830,000	42,487,840,550	- 6,327,989,450	87%
Domestic Aids and Grants	4,278,287,496	64,408,781,000	- 56,829,781,000	7,579,000,000	4,920,577,550	- 2,658,422,450	65%
Foreign Aids and Grants	1,165,123,274	7,005,600,000	- 5,993,600,000	1,012,000,000	1,956,466,469	944,466,469	193%
Domestic Loans	15,035,902,286	3,400,000,000	- 2,500,000,000	900,000,000	-	- 900,000,000	0%
Foreign Loans	-	-	-	-	-	-	-
Other Receipts	14,141,899,286	1,600,170,000	19,792,868,187	21,393,038,187	21,783,000,000	389,961,813	102%
Total Revenue (including opening balance) (a)	168,464,270,924	185,075,000,000	27,770,038,187	212,845,038,187	237,079,223,741	24,234,185,555	111%
Expenditures							
CRF Salaries	179,808,052	-	248,060,000	248,060,000	136,223,099	111,836,901	55%
All Other Salaries, Wages and Allowances	43,993,783,973	53,990,068,000	- 478,947,000	53,511,121,000	51,118,061,639	2,393,059,361	96%
Social Contributions	30,978,438	1,615,658,000	- 285,098,000	1,330,560,000	614,354,277	716,205,723	46%
Overheads	23,365,850,255	26,642,421,000	11,728,400,000	38,370,821,000	26,759,072,716	11,611,748,284	70%
Public Debt Charges	-	5,000,000,000	-	5,000,000,000	3,398,127,541	1,601,872,459	68%
Others (Staff Loans, Grants, Subsidies, Other Transfers)	1,592,845,601	1,285,579,000	- 700,400,000	585,179,000	459,944,842	125,234,158	79%
Capital	73,175,772,269	94,773,000,000	46,926,800,000	141,699,800,000	124,793,559,701	16,906,240,299	88%
Total Expenditure (including contingency) (b)	143,178,079,214	185,075,000,000	57,700,000,000	242,775,000,000	207,871,758,986	34,903,241,014	86%

Table 8 Assets and Liabilities

Assets and Liabilities of the State			
Item	As at 31st December 2023	As at 31st December 2022	Change in Assets / Liabilities
Assets	345,955,049,931	210,212,201,956	135,742,847,974
Plants, Properties and Investments	229,659,517,525	155,315,435,336	74,344,082,189
Unclassified Assets	-	-	-
Securities	-	-	-
Investment Property	27,795,448,417	23,283,865,359	4,511,583,058
Cash and Cash Equivalents	42,461,176,741	22,541,427,228	19,919,749,514
Receivables	9,311,139,292	3,104,017,162	6,207,122,129
Inventories (Stocks)	36,727,767,956	5,967,456,871	30,760,311,084
Liabilities	1,313,345,314	110,445,390,582	- 109,132,045,268
Debt (Long and Short Term)	-	-	-
Payables and Other Liabilities	1,313,345,314	110,445,390,582	- 109,132,045,268

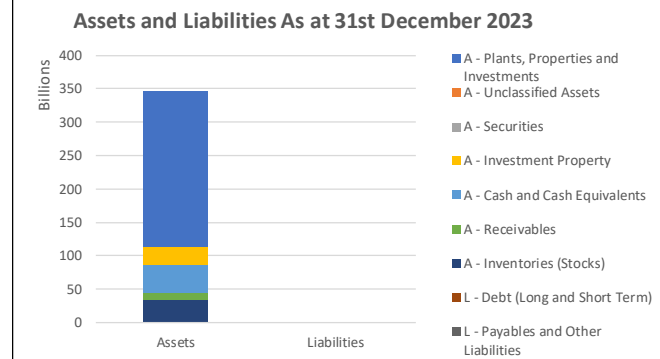
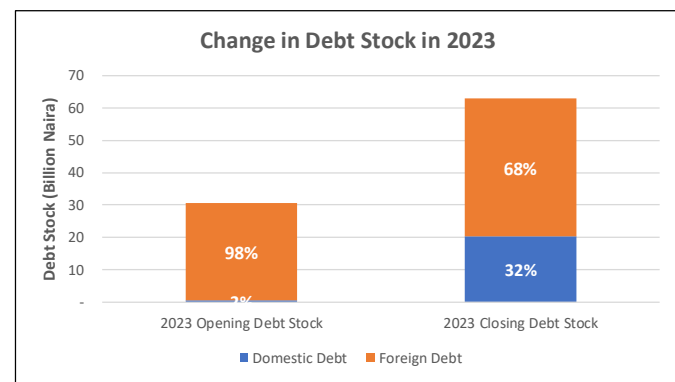


Table 9 Dynamics in Debt Stock

How much did we borrow and how much debt did we repay?			
Item	Domestic Debt	Foreign Debt	Total Debt
2023 Opening Debt Stock	502,800,319	30,273,514,160	30,776,314,479
2023 New Loans Taken	-	-	-
2023 Principal Repayment	1,257,173,385	-	1,257,173,385
Adjustments (Positive means increase)	20,983,442,955	12,484,559,804	33,468,002,760
2023 Closing Debt Stock	20,229,069,890	42,758,073,964	62,987,143,854
Net Increase in Debt Stock	19,726,269,571	12,484,559,804	32,210,829,375
Cost of Servicing Debt			
Interest Payments in 2023	1,313,345,314	827,608,842	2,140,954,156
Approximate Interest Rate	12.7%	2.3%	4.6%



Section 6 Top Sectoral Allocation

This section outlines the financial information on top Ministries, Department Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Recurrent Expenditure

*Table 8 highlights the recurrent expenditure data of the existing 20 top spending organizations in the Jigawa State. The estimated budget was higher than the actual expenditures including the aggregate figure from 'other MDA expenditure'. Therefore, the level of performance stocked between the ranges of **38% to 100%**. While the share for each sector being similar, both as a percentage of budget and actual expenditure. The Education Sector got the highest share of both estimate and actual amounts of 38% and 43% respectively followed by Health sector the with an estimate of 14% and an actual of 17% while the Ministry of Environment got the least share of estimate and actual of less than 0.1% and 0.09 respectively.*

Capital Expenditure

*Table 9 represents capital expenditure of top 20 MDAs. The sectoral capital expenditure performance shows that the sectors listed had actual capital expenditure less than their respective budget size. The infrastructure sector got the highest actual expenditure which is about **N36.729 billion** equivalent to 28% of the total capital expenditure of **N207.871 billion**, followed by the Education sector with **N17.358 billion**, equivalent to 21% performance, while Health sector spent **N14.170 billion** equivalent to 13% as against the estimate.*

Total Expenditure

*Table 10 indicates top highest spending MDAs, the Education sector received the highest total actual expenditure which is about **N53.557 billion** (29.0%) of the state's total actual expenditure **N207.871 billion**, followed by Works and Transport which got **N40.504 billion** (18.0%). The health sector received **N28.524 billion** (14.0%) while Justice sectors got the least actual expenditure to the tune of **N0.311 billion** (0.13%) and **0.272 billion** (0.13%) respectively. The performance shows none of the MDAs received above its budgetary provisions. All other MDAs performed positively within the range of 30% to 100%.*

Table 10 Recurrent Expenditure by Mains Sectors of Government

Recurrent Expenditure by NCOA Sector							
Expenditure by Sector (NCOA Administrative Segment)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	12,478,465,000	16,888,103,000	13,662,073,253	3,226,029,747	81%	17%	16%
Economic Sector	19,998,912,000	24,819,774,000	14,919,624,894	9,900,149,106	60%	25%	18%
Law and Justice Sector	2,730,131,000	3,078,431,000	2,488,111,898	590,319,102	81%	3%	3%
Social Services Sector	55,094,492,000	56,288,892,000	52,008,389,240	4,280,502,760	92%	56%	63%
Total Expenditure	90,302,000,000	101,075,200,000	83,078,199,285	17,997,000,715	82%		

* Variance and Performance measured against 2023 Final Budget

Recurrent Expenditure by NCOA Sector - 2023 Original Budget

Sector	Share (%)
Administration Sector	14%
Economic Sector	22%
Law and Justice Sector	3%
Social Services Sector	61%

Recurrent Expenditure by NCOA Sector - 2023 Final Budget

Sector	Share (%)
Administration Sector	17%
Economic Sector	24%
Law and Justice Sector	3%
Social Services Sector	56%

Recurrent Expenditure by NCOA Sector - 2023 Actual Amount

Sector	Share (%)	Amount (TSD)
Administration Sector	16%	13,662,073,253
Economic Sector	18%	14,919,624,894
Law and Justice Sector	3%	2,488,111,898
Social Services Sector	63%	52,008,389,240

Table 11 Top Ten Capital Expenditure by Mains Sectors of Government

Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	6,283,600,000	11,809,800,000	9,994,664,346	1,815,135,654	85%	8%	8%
Economic Sector	40,330,600,000	65,063,699,000	50,823,550,107	14,240,148,893	78%	46%	41%
Law and Justice Sector	1,318,100,000	1,628,100,000	777,144,248	850,955,752	48%	1%	1%
Social Services Sector	46,840,700,000	63,198,201,000	63,198,201,000	-	100%	45%	51%
Total Expenditure	94,773,000,000	141,699,800,000	124,793,559,701	16,906,240,299	88%		

* Variance and Performance measured against 2023 Final Budget

Capital Expenditure by NCOA Sector - 2023 Original Budget

Sector	Share (%)
Administration Sector	7%
Economic Sector	49%
Law and Justice Sector	1%
Social Services Sector	43%

Capital Expenditure by NCOA Sector - 2023 Final Budget

Sector	Share (%)
Administration Sector	8%
Economic Sector	45%
Law and Justice Sector	1%
Social Services Sector	46%

Capital Expenditure by NCOA Sector - 2023 Actual Amount

Sector	Share (%)
Administration Sector	8%
Economic Sector	51%
Law and Justice Sector	0%
Social Services Sector	41%

Table 12 Top Ten Total Expenditure by Mains Sectors of Government

Total Expenditure by NCOA Sector							
Infrastructure	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	18,762,065,000	28,697,903,000	23,656,737,599	5,041,165,401	82%	12%	11%
Economic Sector	60,329,512,000	89,883,473,000	65,743,175,002	24,140,297,998	73%	37%	32%
Law and Justice Sector	4,048,231,000	4,706,531,000	3,265,256,145	1,441,274,855	69%	2%	2%
Social Services Sector	101,935,192,000	119,487,093,000	115,206,590,240	4,280,502,760	96%	49%	55%
Total Expenditure	185,075,000,000	242,775,000,000	207,871,758,986	34,903,241,014	86%		

* Variance and Performance measured against 2023 Final Budget

Total Expenditure by NCOA Sector - 2023 Original Budget

Sector	Share (%)
Social Services Sector	55%
Economic Sector	33%
Administration Sector	10%
Law and Justice Sector	2%

Total Expenditure by NCOA Sector - 2023 Final Budget

Sector	Share (%)
Social Services Sector	49%
Economic Sector	37%
Administration Sector	12%
Law and Justice Sector	2%

Total Expenditure by NCOA Sector - 2023 Actual Amount

Sector	Share (%)
Social Services Sector	55%
Economic Sector	32%
Administration Sector	11%
Law and Justice Sector	2%

Figure 8 Top Twenty Recurrent Expenditure by Main Organisations

Recurrent Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Education, Science & Technology	33,502,597,000	39,367,072,000	36,198,428,189	3,168,643,811	92%	38.95%	43.57%
Ministry of Health	11,952,738,000	15,065,573,000	14,353,877,897	711,695,103	95%	14.91%	17.28%
Ministry of Works & Transport	308,595,000	4,967,971,000	3,774,478,368	1,193,492,632	76%	4.92%	4.54%
Ministry of Finance & Economic Planning	2,102,428,000	13,602,088,000	5,126,957,912	8,475,130,088	38%	13.46%	6.17%
Ministry Of Water Resources	3,278,033,000	3,906,034,000	3,781,947,108	124,086,892	97%	3.86%	4.55%
Ministry of Agriculture & Natural Resources	890,466,000	1,792,466,000	1,746,621,525	45,844,475	97%	1.77%	2.10%
Ministry of Environment	593,586,000	110,086,000	78,705,065	31,380,935	71%	0.11%	0.09%
Office of the Secretary to the State Government	2,561,765,000	3,850,493,000	3,641,935,339	208,557,661	95%	3.81%	4.38%
State House of Assembly	3,756,900,000	3,756,900,000	3,027,662,062	729,237,938	81%	3.72%	3.64%
Government House	2,071,000,000	4,473,000,000	3,012,026,598	1,460,973,402	67%	4.43%	3.63%
Judiciary	2,426,366,000	2,802,931,000	2,246,411,900	556,519,100	80%	2.77%	2.70%
Ministry of Women Affairs	373,822,000	390,322,000	142,602,950	247,719,050	37%	0.39%	0.17%
Office of the Head of State Civil Service	3,115,100,000	3,296,400,000	2,652,096,410	644,303,590	80%	3.26%	3.19%
Ministry Of Commerce, Industries and Co-operatives	128,668,000	128,968,000	113,106,837	15,861,163	88%	0.13%	0.14%
Ministry Of Land , Housing, Urban & Regional Development	362,147,000	363,547,000	337,533,957	26,013,043	93%	0.36%	0.41%
Directorate Of Economic Empowerment	86,700,000	119,700,000	117,721,168	1,978,832	98%	0.12%	0.14%
Ministry of Information, Youth, Sports & Culture	650,104,000	698,614,000	616,767,169	81,846,831	88%	0.69%	0.74%
Local Government Service Commission	546,600,000	749,500,000	749,061,576	438,424	100%	0.74%	0.90%
Office of the Auditor General	334,600,000	446,600,000	292,947,859	153,652,141	66%	0.44%	0.35%
Ministry of Justice	303,765,000	275,500,000	241,699,998	33,800,002	88%	0.27%	0.29%
Other Main Orgs	20,956,020,000	911,435,000	825,609,397	85,825,603	91%	0.90%	0.99%
Total Expenditure	90,302,000,000	101,075,200,000	83,078,199,285	17,997,000,715	82%		

Figure 9 Top Twenty Capital Expenditure by Main Organisations

Capital Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Education, Science & Technology	23,266,431,000	31,158,631,000	17,358,789,011	13,799,841,989	56%	21.99%	13.91%
Ministry of Health	14,832,864,000	19,053,870,000	14,170,641,040	4,883,228,960	74%	13.45%	11.36%
Ministry of Works & Transport	21,254,500,000	40,051,400,000	36,729,849,848	3,321,550,152	92%	28.26%	29.43%
Ministry of Finance & Economic Planning	950,500,000	4,351,700,000	262,027,198	4,089,672,802	6%	3.07%	0.21%
Ministry Of Water Resources	6,351,710,000	7,516,709,000	6,499,323,614	1,017,385,386	86%	5.30%	5.21%
Ministry of Agriculture & Natural Resources	6,588,900,000	7,496,800,000	3,424,070,565	4,072,729,435	46%	5.29%	2.74%
Ministry of Environment	5,152,850,000	10,156,151,000	10,138,343,002	17,807,998	100%	7.17%	8.12%
Office of the Secretary to the State Government	3,144,700,000	3,675,700,000	3,528,565,757	147,134,243	96%	2.59%	2.83%
State House of Assembly	900,000,000	2,260,000,000	895,390,257	1,364,609,743	40%	1.59%	0.72%
Government House	2,100,300,000	5,509,100,000	5,325,875,290	183,224,710	97%	3.89%	4.27%
Judiciary	1,272,600,000	1,592,600,000	746,087,960	846,512,040	47%	1.12%	0.60%
Ministry of Women Affairs	3,038,549,000	2,788,549,000	805,946,690	1,982,602,310	29%	1.97%	0.65%
Office of the Head of State Civil Service	50,600,000	158,700,000	137,703,384	20,996,616	87%	0.11%	0.11%
Ministry Of Commerce, Industries and Co-operatives	2,714,550,000	2,904,550,000	1,732,743,040	1,171,806,960	60%	2.05%	1.39%
Ministry Of Land , Housing, Urban & Regional Development	1,383,440,000	1,368,540,000	1,280,238,398	88,301,602	94%	0.97%	1.03%
Directorate Of Economic Empowerment	1,087,000,000	1,374,000,000	895,297,444	478,702,556	65%	0.97%	0.72%
Ministry of Information, Youth, Sports & Culture	509,006,000	306,006,000	223,455,590	82,550,410	73%	0.22%	0.18%
Local Government Service Commission	10,000,000	17,000,000	16,964,274	35,726	100%	0.01%	0.01%
Office of the Auditor General	75,000,000	38,000,000	1,980,000	36,020,000	5%	0.03%	0.00%
Ministry of Justice	45,500,000	35,500,000	31,056,288	4,443,713	87%	0.03%	0.02%
Other Main Orgs	44,000,000	- 113,706,000	20,589,211,051	- 20,702,917,051	-18107%	-0.08%	16.50%
Total Expenditure	94,773,000,000	141,699,800,000	124,793,559,701	16,906,240,299	88%		

Figure 10 Top Twenty Total Expenditure by Main Organisations

Total Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%) *	Share of Final Budget	Share of Actual Expenditure
Ministry of Education, Science & Technology	56,769,028,000	70,525,703,000	53,557,217,200	16,968,485,800	76%	29.05%	25.76%
Ministry of Health	26,785,602,000	34,119,443,000	28,524,518,937	5,594,924,063	84%	14.05%	13.72%
Ministry of Works & Transport	21,563,095,000	45,019,371,000	40,504,328,216	4,515,042,784	90%	18.54%	19.49%
Ministry of Finance & Economic Planning	3,052,928,000	17,953,788,000	5,388,985,110	12,564,802,890	30%	7.40%	2.59%
Ministry Of Water Resources	9,629,743,000	11,422,743,000	10,281,270,722	1,141,472,278	90%	4.71%	4.95%
Ministry of Agriculture & Natural Resources	7,479,366,000	9,289,266,000	5,170,692,090	4,118,573,910	56%	3.83%	2.49%
Ministry of Environment	5,746,436,000	10,266,237,000	10,217,048,067	49,188,933	100%	4.23%	4.92%
Office of the Secretary to the State Government	5,706,465,000	7,526,193,000	7,170,501,097	355,691,903	95%	3.10%	3.45%
State House of Assembly	4,656,900,000	6,016,900,000	3,923,052,319	2,093,847,681	65%	2.48%	1.89%
Government House	4,171,300,000	9,982,100,000	8,337,901,888	1,644,198,112	84%	4.11%	4.01%
Judiciary	3,698,966,000	4,395,531,000	2,992,499,860	1,403,031,140	68%	1.81%	1.44%
Ministry of Women Affairs	3,412,371,000	3,178,871,000	948,549,640	2,230,321,360	30%	1.31%	0.46%
Office of the Head of State Civil Service	3,165,700,000	3,455,100,000	2,789,799,795	665,300,206	81%	1.42%	1.34%
Ministry Of Commerce, Industries and Co-operatives	2,843,218,000	3,033,518,000	1,845,849,877	1,187,668,123	61%	1.25%	0.89%
Ministry Of Land , Housing, Urban & Regional Development	1,745,587,000	1,732,087,000	1,617,772,355	114,314,645	93%	0.71%	0.78%
Directorate Of Economic Empowerment	1,173,700,000	1,493,700,000	1,013,018,612	480,681,388	68%	0.62%	0.49%
Ministry of Information, Youth, Sports & Culture	1,159,110,000	1,004,620,000	840,222,759	164,397,241	84%	0.41%	0.40%
Local Government Service Commission	556,600,000	766,500,000	766,025,850	474,150	100%	0.32%	0.37%
Office of the Auditor General	409,600,000	484,600,000	294,927,859	189,672,141	61%	0.20%	0.14%
Ministry of Justice	349,265,000	311,000,000	272,756,286	38,243,715	88%	0.13%	0.13%
Other Main Orgs	21,000,020,000	797,729,000	21,414,820,448	20,617,091,448	2684%	0.33%	10.30%
Total Expenditure	185,075,000,000	242,775,000,000	207,871,758,986	34,903,241,014	86%		

Section 6 Top Value Capital Projects

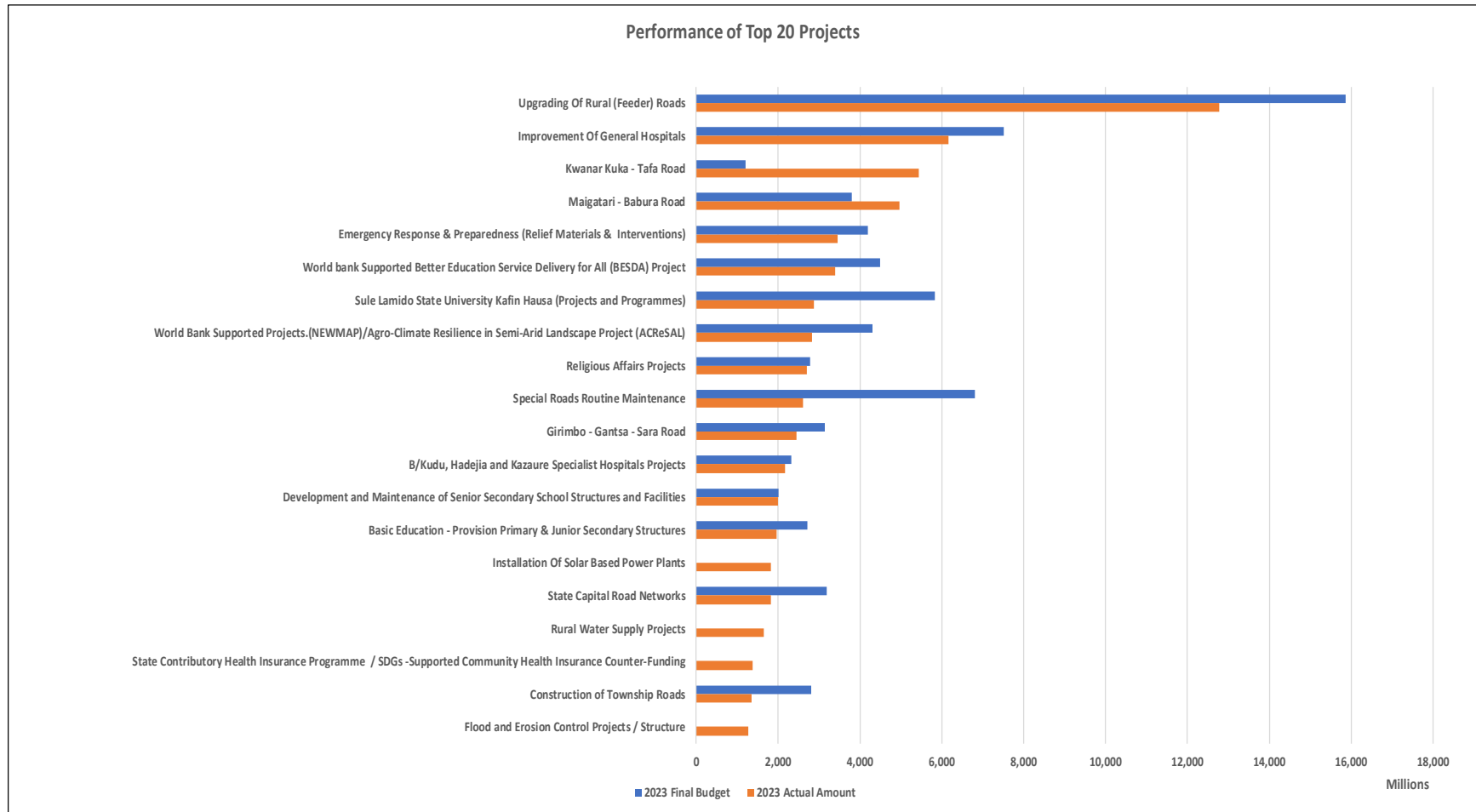
This section outlines information on the largest 15-20 capital projects in the budget, and the actual expenditure from the implementation of the fiscal year budget.

The table shows some top value projects implemented in the 2023 fiscal year at various stages. Out of the 20 projects listed, all were ongoing.

Table 13 Largest Projects

What major Investments did we make?							
Top 20 Projects (Size, Government Priority)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Upgrading Of Rural (Feeder) Roads	1,070,000,000	15,870,000,000	12,776,241,887	3,093,758,113	81%	State-Wide	Ongoing
Improvement Of General Hospitals	5,419,164,000	7,516,164,000	6,157,072,552	1,359,091,448	82%	State-Wide	Ongoing
Kwanar Kuka - Tafa Road	200,000,000	1,200,000,000	5,444,502,361	- 4,244,502,361	454%	State-Wide	Ongoing
Maigatari - Babura Road	300,000,000	3,800,000,000	4,963,119,110	- 1,163,119,110	131%	State-Wide	Ongoing
Emergency Response & Preparedness (Relief Materials & Interventions)	200,000,000	4,200,000,000	3,458,228,058	741,771,942	82%	State-Wide	Ongoing
World bank Supported Better Education Service Delivery for All (BESDA) Project	4,500,000,000	4,500,000,000	3,390,318,923	1,109,681,077	75%	State-Wide	Ongoing
Sule Lamido State University Kafin Hausa (Projects and Programmes)	3,878,444,000	5,832,444,000	2,880,925,647	2,951,518,353	49%	Kafin-Hausa	Ongoing
World Bank Supported Projects.(NEWMAP)/Agro-Climate Resilience in Semi-Arid Landscape Project (ACReSAL)	4,300,000,000	4,300,000,000	2,834,814,698	1,465,185,302	66%	State-Wide	Ongoing
Religious Affairs Projects	2,778,000,000	2,778,000,000	2,697,056,257	80,943,743	97%	State-Wide	Ongoing
Special Roads Routine Maintenance	5,300,000,000	6,808,000,000	2,610,071,411	4,197,928,589	38%	State-Wide	Ongoing
Girimbo - Gantsa - Sara Road	1,200,000,000	3,140,000,000	2,449,503,192	690,496,808	78%	State-Wide	Ongoing
B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects	1,550,000,000	2,317,000,000	2,173,208,721	143,791,279	94%	State-Wide	Ongoing
Development and Maintenance of Senior Secondary School Structures and Facilities	1,110,000,000	2,005,000,000	2,001,219,825	3,780,175	100%	State-Wide	Ongoing
Basic Education - Provision Primary & Junior Secondary Structures	2,714,000,000	2,714,000,000	1,957,275,372	756,724,628	72%	State-Wide	Ongoing
Installation Of Solar Based Power Plants	1,805,240,000	-	1,826,125,816	- 1,826,125,816		State-Wide	Ongoing
State Capital Road Networks	1,200,000,000	3,182,000,000	1,825,021,291	1,356,978,709	57%	State-Wide	Ongoing
Rural Water Supply Projects	1,717,700,000	-	1,646,866,507	- 1,646,866,507		State-Wide	Ongoing
State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	1,150,000,000	-	1,387,754,733	- 1,387,754,733		State-Wide	Ongoing
Construction of Township Roads	2,040,800,000	2,810,800,000	1,351,921,580	1,458,878,420	48%	State-Wide	Ongoing
Flood and Erosion Control Projects / Structure	350,000,000	-	1,268,837,962	- 1,268,837,962		0	0
Others Capital Expenditure	51,989,652,000	68,726,392,000	59,693,473,798	9,032,918,202	87%		
Total Capital Expenditure	94,773,000,000	141,699,800,000	124,793,559,701	16,906,240,299	88%		

Figure 11 Largest Projects Graph



Section 7 Citizen-Nominated Projects - Implementation Status Report

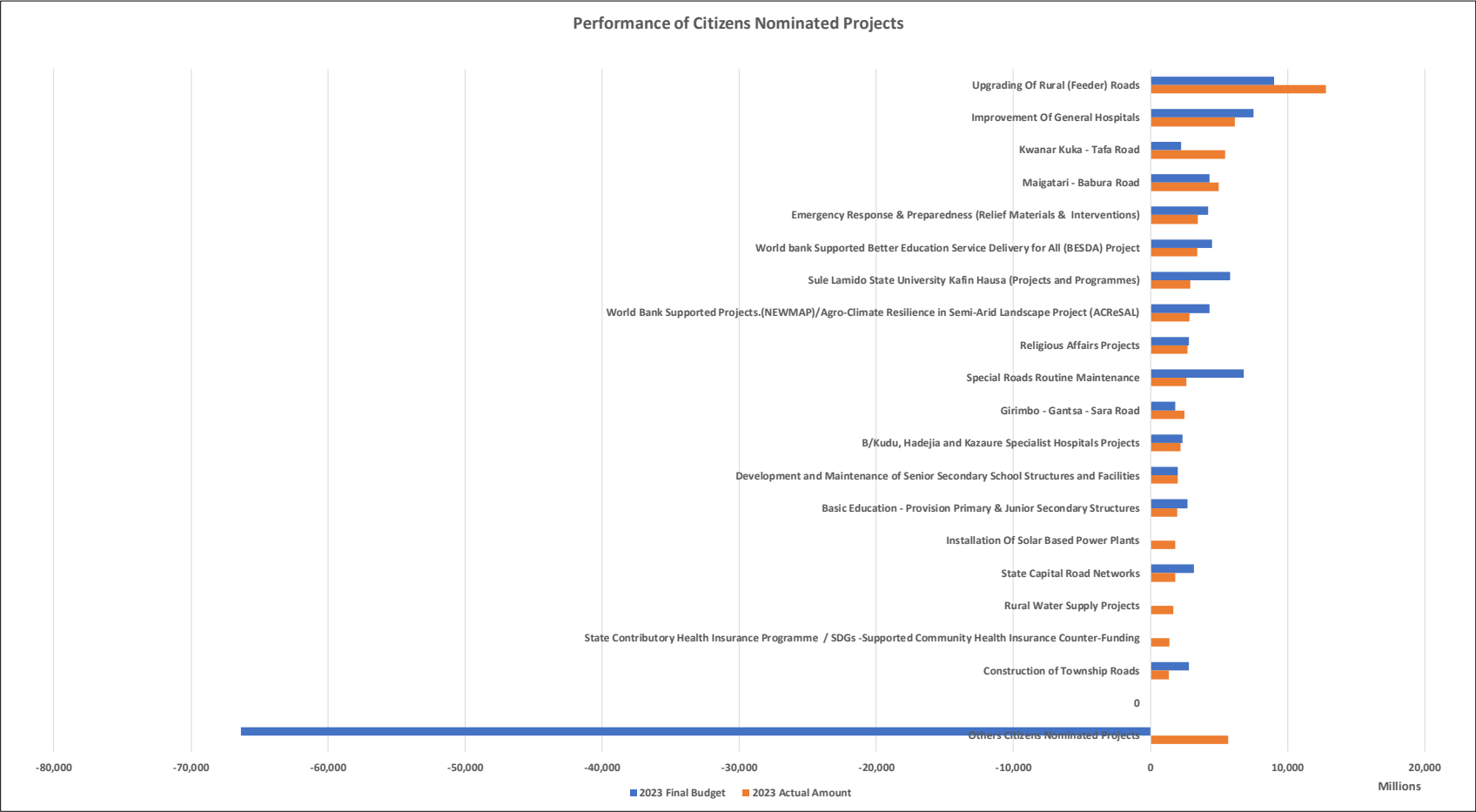
This section outlines the financial information on top Ministries, Departments and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

20 citizens' nominated projects were sampled and presented in Table 14 below, including the Upgrading of rural township roads, construction and upgrading of various PHCs to general Hospitals, Upgrading and conversion of motorize boreholes to solar, construction of block of classrooms among others. Out of the 20 sampled, 1 project is completed equivalent to 5%, 19 projects are ongoing representing 95%.

Table 14 Citizens Nominated Projects

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Upgrading Of Rural (Feeder) Roads	1,070,000,000	9,026,000,000	12,776,241,887	- 3,750,241,887	142%	State-Wide	Ongoing
Improvement Of General Hospitals	5,419,164,000	7,516,164,000	6,157,072,552	1,359,091,448	82%	State-Wide	Ongoing
Kwanar Kuka - Tafa Road	200,000,000	2,257,000,000	5,444,502,361	- 3,187,502,361	241%	State-Wide	Ongoing
Maigatari - Babura Road	2,600,000,000	4,300,000,000	4,963,119,110	- 663,119,110	115%	State-Wide	Ongoing
Emergency Response & Preparedness (Relief Materials & Interventions)	200,000,000	4,200,000,000	3,458,228,058	741,771,942	82%	State-Wide	Complete
World bank Supported Better Education Service Delivery for All (BESDA) Project	4,500,000,000	4,500,000,000	3,390,318,923	1,109,681,077	75%	State-Wide	Ongoing
Sule Lamido State University Kafin Hausa (Projects and Programmes)	3,878,444,000	5,832,444,000	2,880,925,647	2,951,518,353	49%	State-Wide	Ongoing
World Bank Supported Projects.(NEWMAP)/Agro-Climate Resilience in Semi-Arid Landscape Project (ACReSAL)	4,300,000,000	4,300,000,000	2,834,814,698	1,465,185,302	66%	Kafin Hausa	Complete
Religious Affairs Projects	2,778,000,000	2,778,000,000	2,697,056,257	80,943,743	97%	State-Wide	Ongoing
Special Roads Routine Maintenance	5,300,000,000	6,808,000,000	2,610,071,411	4,197,928,589	38%	State-Wide	Ongoing
Girimbo - Gantsa - Sara Road	1,200,000,000	1,791,000,000	2,449,503,192	- 658,503,192	137%	State-Wide	Ongoing
B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects	1,550,000,000	2,317,000,000	2,173,208,721	143,791,279	94%	State-Wide	Ongoing
Development and Maintenance of Senior Secondary School Structures and Facilities	1,110,000,000	2,005,000,000	2,001,219,825	3,780,175	100%	State-Wide	Ongoing
Basic Education - Provision Primary & Junior Secondary Structures	2,714,000,000	2,714,000,000	1,957,275,372	756,724,628	72%	State-Wide	Ongoing
Installation Of Solar Based Power Plants	1,805,240,000	-	1,826,125,816	- 1,826,125,816		State-Wide	Ongoing
State Capital Road Networks	1,200,000,000	3,182,000,000	1,825,021,291	1,356,978,709	57%	State-Wide	Ongoing
Rural Water Supply Projects	1,200,000,000	-	1,646,866,507	- 1,646,866,507		Dutse	Ongoing
State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	1,150,000,000	-	1,387,754,733	- 1,387,754,733		State-Wide	Ongoing
Construction of Township Roads	2,040,800,000	2,810,800,000	1,351,921,580	1,458,878,420	48%	State-Wide	Ongoing
0	-	-	-	-		State-Wide	Ongoing
Others Citizens Nominated Projects	3,000,000	- 66,337,408,000	5,684,256,236	- 72,021,664,236	-9%		
Total Value of Citizens Nominated Projects	44,218,648,000	-	69,515,504,176	- 69,515,504,176			

Figure 12 Citizens Nominated Projects Graph



Section 8 Gender, Equity and Social Inclusion (GESI) Projects

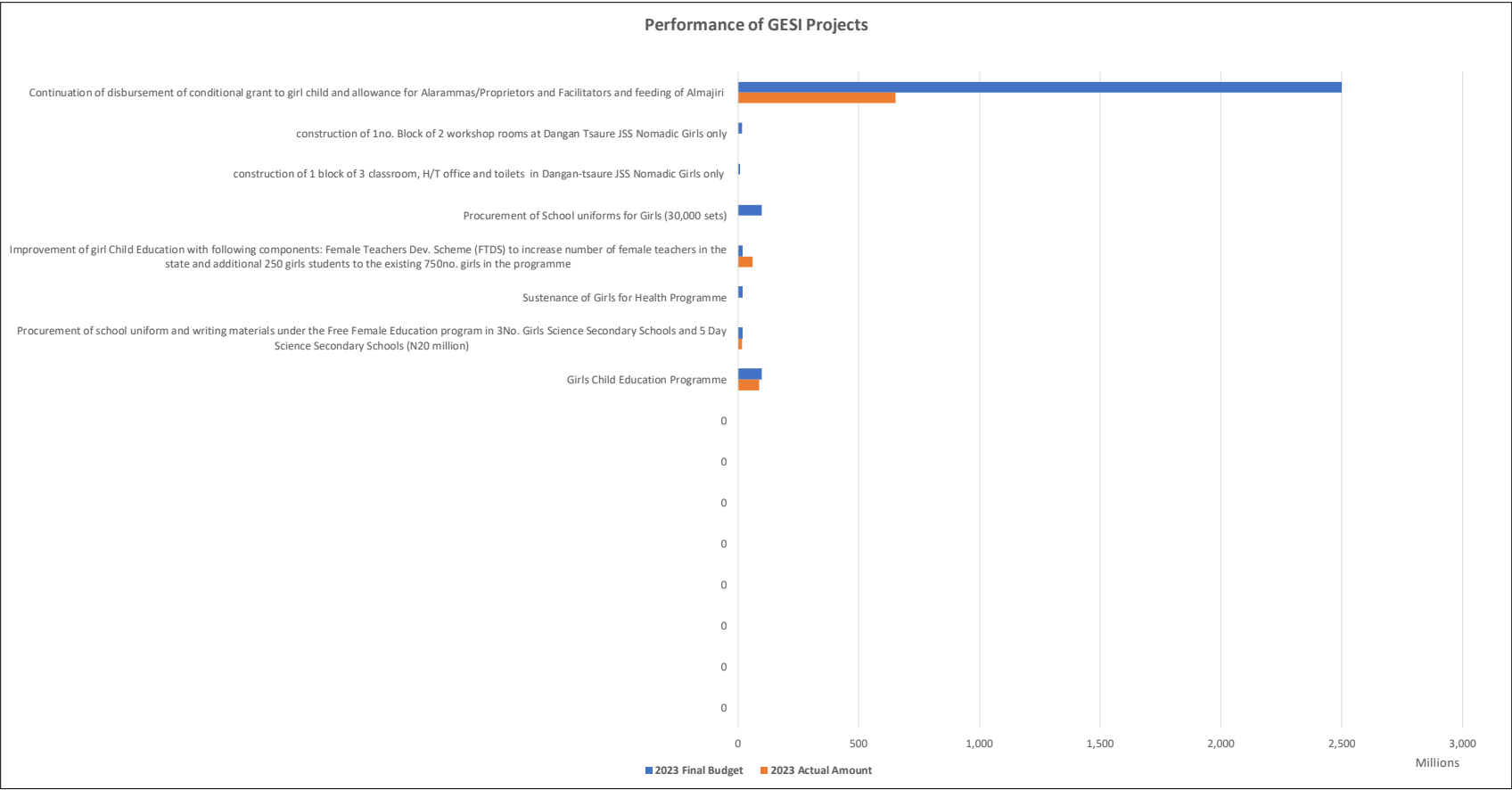
This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

Jigawa State government in its 2023 expenditure tried to ensure that projects that promote equity and social inclusion were implemented. Out of the 7 Sampled projects identified as reflecting 'Gender, Equity and Social Inclusion', all were completed in 2023. The State government initiative of conducting budget town hall meetings, collection of inputs from CSOs and introduction of constituency projects has made tremendous impact in promoting and institutionalizations of Gender, Equity and Social inclusions.

Table 15 Gender, Equity and Social Inclusion (GESI) Projects

To what extent has our expenditure reflected Gender, Equity and Social Inclusion (GESI) Issues in the State?							
Gender, Equity and Social Inclusion (GESI) Projects (Top 20)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Implementing MDA	Status
Continuation of disbursement of conditional grant to girl child and allowance for Alarammas/Proprietors and Facilitators and feeding of Almajiri	2,500,000,000	2,500,000,000	653,014,306	1,846,985,694	26%	Ministry of Women Affairs	Ongoing
construction of 1no. Block of 2 workshop rooms at Dangan Tsaure JSS Nomadic Girls only	18,136,000	18,136,000	-	18,136,000	0%	Agency for Nomadic Educa	Ongoing
construction of 1 block of 3 classroom, H/T office and toilets in Dangan-tsaure JSS Nomadic Girls only	8,291,000	8,291,000	-	8,291,000	0%	Agency for Nomadic Educa	Ongoing
Procurement of School uniforms for Girls (30,000 sets)	100,000,000	100,000,000	-	100,000,000	0%	Ministry of Education	Ongoing
Improvement of girl Child Education with following components: Female Teachers Dev. Scheme (FTDS) to increase number of female teachers in the state and additional 250 girl students to the existing 75000 girls in the programme	20,000,000	20,000,000	62,365,230	42,365,230	312%	Ministry of Education	Ongoing
Sustenance of Girls for Health Programme	20,000,000	20,000,000	-	20,000,000	0%	Ministry of Health	Ongoing
Procurement of school uniform and writing materials under the Free Female Education program in 3No. Girls Science Secondary Schools and 5 Day Science Secondary Schools (N20 million)	20,000,000	20,000,000	18,613,940	1,386,060	93%	Science and Technical Educ	Ongoing
Girls Child Education Programme	100,000,000	100,000,000	88,728,481	11,271,519	89%	State Universal Basic Educa	Ongoing
Total Value of GESI Projects	2,686,427,000	-	-	-			

Figure 13 Gender, Equity and Social Inclusion (GESI) Projects Graph



Section 9 Public Consultations with Citizens presenting the Annual Financial Statements

*The Jigawa State Audited Annual Financial Statements were made available on the State Government and Ministry of Budget and Economic Planning Websites, specifically at this link address: www.jigawastate.gov.ng or www.bepd.gov.ng as published on **June, 2023***

A town hall meeting/Audit Forum was conducted on September, 2022 to present the Financial Statements. Accordingly, the details of the events were published in two national daily newspapers and the contributions of citizens were minute and made available online. On Ministry of Budget and Economic Planning Websites www.bepd.gov.ng