

Jigawa State Government

2024 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 ensure accountability of public funds to citizens. This report details the government's performance in fulfilling the duties assigned to it and the utilization of funds in the government's coffers. This accountability report is based on the financial statements for the Financial Year (FY) 2024 and reports on State budget revenue and expenditure for the 2024 fiscal year, as well as the 2024 Final report of the 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 2024 “**The Budget for a Greater Jigawa**” was assented to the law by the governor on the 28th of December 2023, which by the Islamic calendar was the 15th day of Jumada II 1445AH.

This budget, with an originally approved size of **N298.140 billion**, was revised in June 2024, with an additional **N85.410.0 billion**, making the final budget size **N383.550 billion**. However, there is a slight difference between the approved budget of **N383.550 billion** and what was reported by the Audited Financial Statements of **N384.396 billion**.

The total revenue performance of the State in 2024 was **N398.085 billion**, indicating a 104% performance of the final budget amount, while the actual expenditure was **N395.720 billion**, representing a 91% performance against the final budget.

The performance of Other Recurrent Costs was 82%, personnel emoluments – 82% and capital expenditure recorded a 95% outturn.

As depicted in the chart on expenditure breakdown, recurrent expenditure (personnel plus other recurrent costs) shares in the total amount spent in 2024 was 82% while 95% was spent on capital expenditure (mainly projects).

The State government prioritized the expenditure in key sectors, including Infrastructure, Education, Agriculture, General Government Administration, and Water sectors, with 100% Budget implementation. Given the state government's interest in road construction and project completion, Agricultural mechanisation, access to water and sanitation, and women's development, these sectors emerged as the only sectors in which CAPEX performance was 100% in the 2024 fiscal year.

Item	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Performance (%)*
Revenue	298,140,000,000	384,396,000,000	398,084,838,370	104%
Expenditure	298,140,000,000	395,719,932,850	358,965,844,154	91%
Personnel	64,849,502,000	68,750,747,000	56,252,031,432	82%
Other Recurrent	56,756,801,000	69,484,624,500	57,322,932,403	82%
Capital	176,533,697,000	257,484,561,350	245,390,880,319	95%

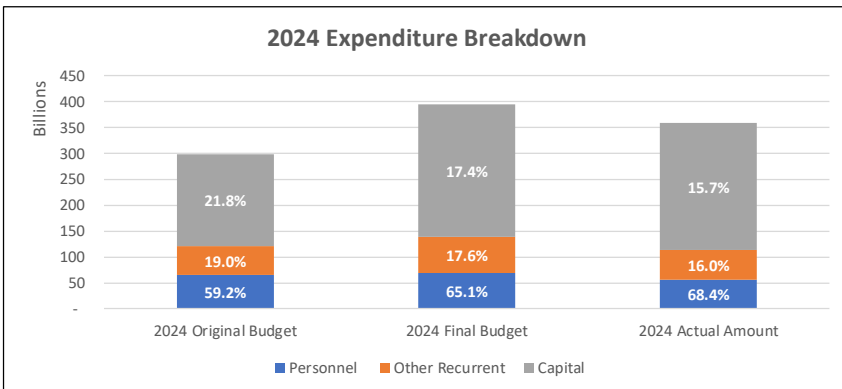
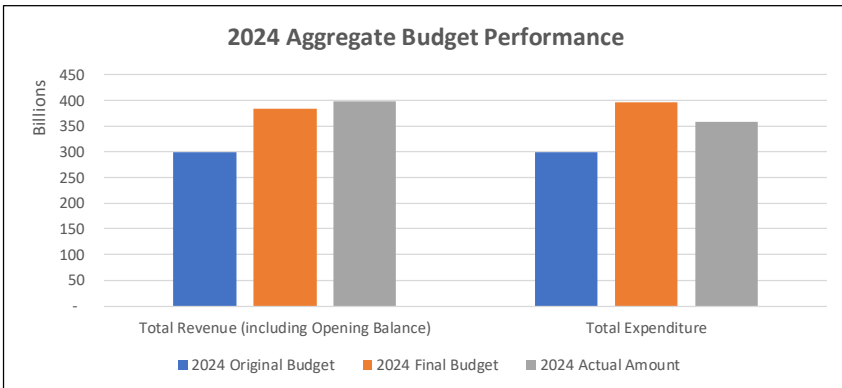


Figure 1 Summary of Revenue Performance

What are our sources for Financing the Budget?	What did we say we would collect in 2024?	How much did we actually collect in 2024?	How was our performance in 2024?	Did we collect more or less in 2024 compared to 2023?
Opening Balance 	N17.602 Billion	N0 Billion	0%	 -100%
Federation Account 	N182.87 Billion	N262.558 Billion	144%	 243%
Internal Revenue 	N101.765 Billion	N62.518 Billion	61%	 268%
Aids and Grants 	N39.68 Billion	N18.298 Billion	46%	 -67%
Loans 	N3.78 Billion	N0 Billion	0%	
Other Sources 	N38.699 Billion	N54.711 Billion	141%	 156%
Total Revenues	N384.396 Billion	N398.085 Billion	104%	 124%

Figure 2 Summary of Expenditure Performance

What are we spending our Money on?	What did we say we would spend in 2024?	What did we actually spend in 2024?	How was our performance in 2024?	Did we spend more or less in 2024 compared to 2023?
Personnel 	N68.751 Billion	N56.252 Billion	82%	 7%
Overheads 	N60.259 Billion	N51.655 Billion	86%	 171%
Debt Service 	N5.5 Billion	N5.668 Billion	103%	 -85%
Other Recurrent 	N3.726 Billion	N0 Billion	0%	0%
Capital 	N257.485 Billion	N245.391 Billion	95%	 138%
Total Expenditure	N395.72 Billion	N358.966 Billion	91%	 61%

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	N0.71 Billion	N0.144 Billion	N47.117 Billion	N0.669 Billion	N14.406 Billion	N22.758 Billion
Actual	N0.757 Billion	N0.116 Billion	N42.923 Billion	N0.659 Billion	N6.863 Billion	N22.143 Billion
Perf.	107%	81%	91%	99%	48%	97%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N17.072 Billion	N0.893 Billion	N3.425 Billion	N5.016 Billion	N0.741 Billion	N9.442 Billion
Actual	N15.604 Billion	N0.893 Billion	N3.227 Billion	N4.957 Billion	N0.728 Billion	N9.11 Billion
Perf.	91%	100%	94%	99%	98%	96%

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	N37.535 Billion	N3.958 Billion	N32.128 Billion	N20.819 Billion	N15.808 Billion	N20.37 Billion
Actual	N37.528 Billion	N3.942 Billion	N23.11 Billion	N20.816 Billion	N15.707 Billion	N20.01 Billion
Perf.	100%	100%	72%	100%	99%	98%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N16.686 Billion	N81.212 Billion	N1.662 Billion	N6.727 Billion	N2.57 Billion	N18.011 Billion
Actual	N15.754 Billion	N81.185 Billion	N0.606 Billion	N6.373 Billion	N2.558 Billion	N17.802 Billion
Perf.	94%	100%	36%	95%	100%	99%

Figure 5: Summary of Total Expenditure Performance by Planning Sector

Capital Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N37.535 Billion	N3.958 Billion	N32.128 Billion	N20.819 Billion	N15.808 Billion	N20.37 Billion
Actual	N37.528 Billion	N3.942 Billion	N23.11 Billion	N20.816 Billion	N15.707 Billion	N20.01 Billion
Perf.	100%	100%	72%	100%	99%	98%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N16.686 Billion	N81.212 Billion	N1.662 Billion	N6.727 Billion	N2.57 Billion	N18.011 Billion
Actual	N15.754 Billion	N81.185 Billion	N0.606 Billion	N6.373 Billion	N2.558 Billion	N17.802 Billion
Perf.	94%	100%	36%	95%	100%	99%

Section 1 Budget Outturn

The total funds received for the 2024 financial year stood at **N398.085** billion out of the final approved estimate of **N384.396** billion, representing **104%** performance. The total revenue consists of FAAC allocation received and IGR amounting to **N262.558** billion and **N62.518** billion, respectively. The FAAC Receipts were higher than the N182.870 billion as Appropriated, while IGR is less than N101.765 billion. This FAAC achievement in the State's inflows above budgetary estimates is connected to the increase in the VAT, Electronic Money Transfer, and other inflows received from the Federation. However, strategic efforts need to be put in place toward improving IGR collection by the state government. However, capital receipts from Aids and Grants contributed **N18.298** billion, which is equivalent to 46% relative to the final budget of **N18.298** billion, and Other Receipts with actual receipts of **N54.711** billion, equivalent to 141% of the **N38.699** billion Estimate.

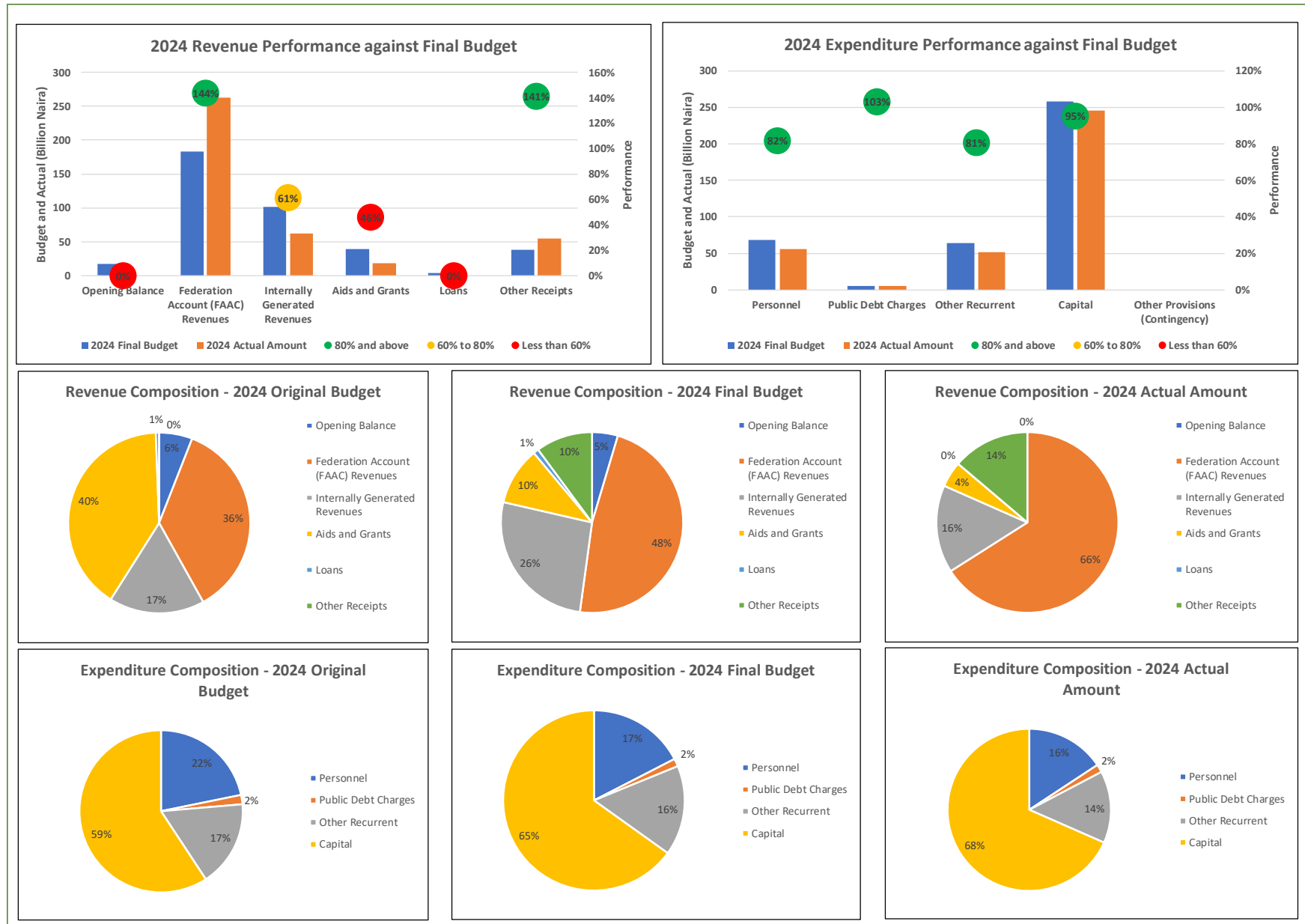
Moreover, the total actual expenditure was **N358.966** billion (95%), which is less than the estimated budget of **N395.720** billion, which comprises actual capital expenditure of **N245.391** billion, equivalent to 95% as against the estimated figure of **N257.485** billion. The actual personnel cost stood at **N56.252** billion (82%) when compared with the final approved estimate of **N68.751** billion, while overhead cost stood at **N57.322** billion (82%) as against the final approved estimate of **N69.485** billion. See Table 1 below:

Table 1 Budget Outturn

Overview of the Implementation of the Jigawa State 2024 The Budget for a Greater Jigawa							
Revenue	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Opening Balance	17,602,000,000.00	17,602,000,000.00	-	- 17,602,000,000.00	0%	7,003,500,000.00	-100%
Federation Account (FAAC) Revenues	107,500,000,000	182,870,000,000	262,557,637,717	79,687,637,717	144%	76,574,610,000	243%
Internally Generated Revenues	50,649,958,000	101,765,000,000	62,518,279,331	- 39,246,720,669	61%	17,003,142,431	268%
Aids and Grants	120,608,042,000	39,680,000,000	18,297,518,951	- 21,382,481,049	46%	55,868,405,757	-67%
Loans	1,780,000,000	3,780,000,000	-	- 3,780,000,000	0%	-	-
Other Receipts	-	38,699,000,000	54,711,402,371	16,012,402,371	141%	21,393,038,187	156%
Total Revenue (including Opening Balance)	298,140,000,000	384,396,000,000	398,084,838,370	13,688,838,370	104%	177,842,696,375	124%
Expenditure	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Personnel	64,849,502,000	68,750,747,000	56,252,031,432	- 12,498,715,568	82%	52,488,112,188	7%
Public Debt Charges	5,500,000,000	5,500,000,000	5,667,660,300	167,660,300	103%	37,168,254,545	-85%
Other Recurrent	51,256,801,000	63,984,624,500	51,655,272,103	- 12,329,352,397	81%	30,157,200,257	71%
Capital	176,533,697,000	257,484,561,350	245,390,880,319	- 12,093,681,031	95%	103,196,693,061	138%
Total Expenditure	298,140,000,000	395,719,932,850	358,965,844,154	- 36,754,088,696	91%	223,010,260,051	61%

* Variance and Performance measured against 2024 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 2024, Jigawa State received revenue more than the amount in both the original and final budget estimates. This has been attributed to the huge inflow from Other FAAC Receipts to the tune of **N262.558 billion** - a 144% performance compared with the budgeted amount of **N182.870 billion**. The total FAAC receipt performance in the year 2024, as reported, is 144% which is a growth over the 2023 actual receipts.

Table 2: 0Federation Account Revenue Outturn by Item

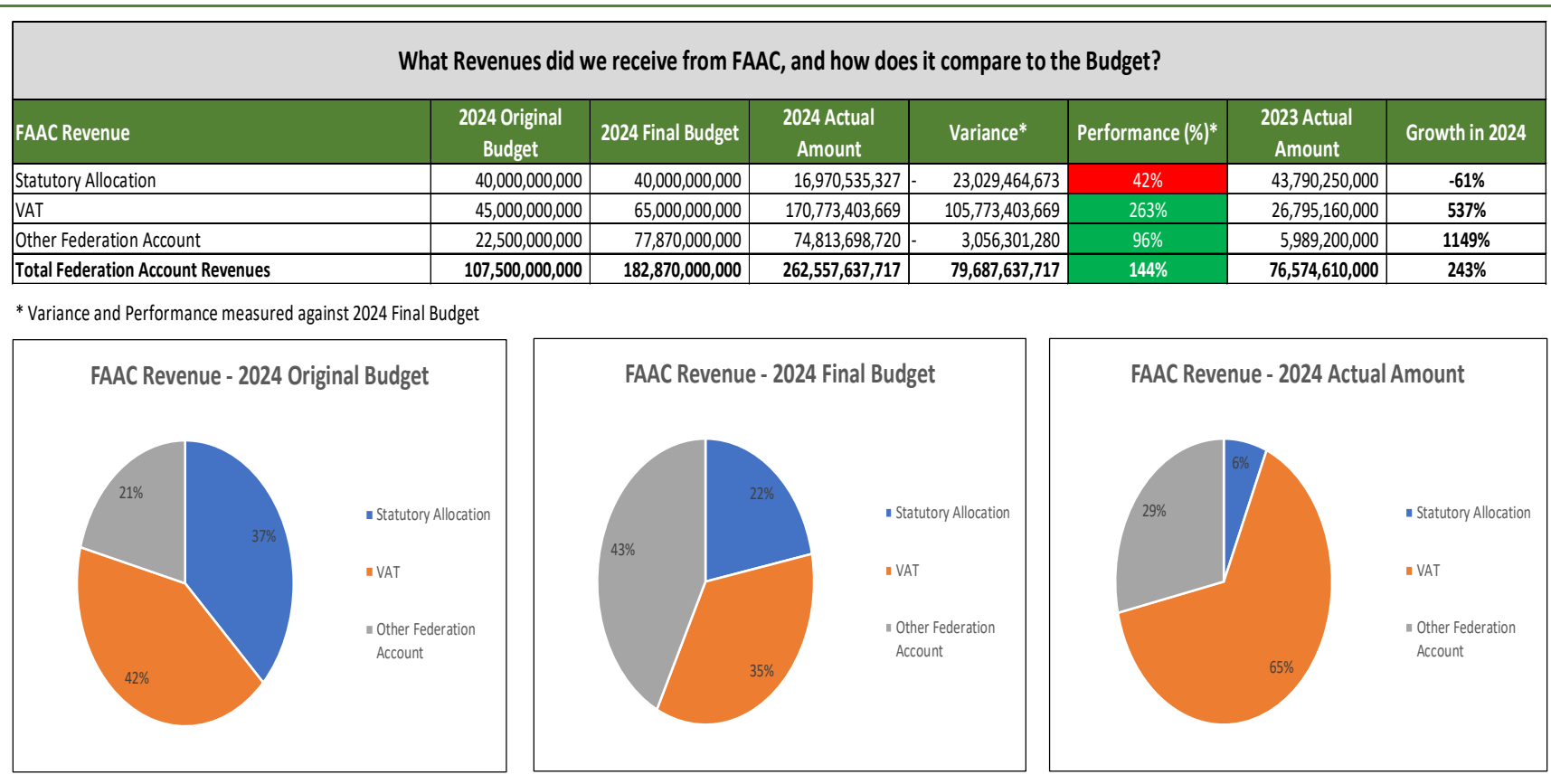


Table 3 below indicates the actual and budgeted Internally Generated Revenue (IGR) by the State as well as the top 10 revenue-generating Ministries, Departments, and Agencies (MDAs) in Table 4.

Internally Generated Revenue comprises Tax and Non-Tax Revenue. The total budgeted tax revenue was **N42.628** billion, while the total non-tax revenue budget was **N59.137** billion (It was observed that the quoted figure differs from the approved budget), making a total of **N101.765** billion budgeted IGR. The actual tax revenue collected amounted to **N9.177** billion, representing 22% of the budgeted amount, and **N53.341** billion was generated from non-tax revenue, equivalent to 90%. However, a positive outcome was achieved in Tax revenue collections due to the efforts put in place by the State Government. Therefore, there is a need for the State to conduct activities such as sensitisation, tax relief, amendment of relevant tax laws, and automation of revenue administration systems that will boost the State's IGR collection.

Therefore, the aggregate Internally Generated Revenue (IGR) during the year from both tax and non-tax revenue stood at **N62.518** billion - a 61% performance when compared with the total Final budgeted IGR.

The State government has, over the last three years, invested heavily in revamping domestic revenue mobilisation through the medium-term revenue strategy. It is expected that the new administration in Jigawa State will vigorously pursue the 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	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Tax Revenues	38,493,130,000	42,628,116,000	9,177,463,932	- 33,450,652,068	22%	5,576,938,500	65%
Tax Revenues - Personal	8,007,000,000	42,143,130,000	9,177,463,932	- 32,965,666,068	22%	4,063,552,500	126%
Tax Revenue - Other	30,486,130,000	484,986,000	-	- 484,986,000	0%	1,513,386,000	-100%
Non-Tax Revenues	12,156,828,000	59,136,884,000	53,340,815,399	- 5,796,068,601	90%	11,426,203,931	367%
Licenses	130,812,000	132,812,000	75,646,525	- 57,165,475	57%	152,790,508	-50%
Mining Rent	-	-	-	-	-	-	-
Fees	3,983,220,000	3,664,630,000	1,319,476,739	- 2,345,153,261	36%	2,480,773,945	-47%
Fines	9,950,000	9,950,000	2,892,553	- 7,057,447	29%	10,145,835	-71%
Sales	1,846,885,000	1,845,485,000	749,440,725	- 1,096,044,275	41%	1,701,507,894	-56%
Earnings	500,625,000	960,965,000	568,475,017	- 392,489,983	59%	1,395,524,439	-59%
Rent On Government Buildings	18,000,000	18,000,000	7,254,554	- 10,745,446	40%	150,068,045	-95%
Rent on Land and Others	150,000,000	150,000,000	43,996,662	- 106,003,338	29%	126,440,558	-65%
Repayments	3,957,000,000	3,957,000,000	5,362,835,264	1,405,835,264	136%	4,184,747,066	28%
Investment Income	-	-	-	-	-	-	-
Interest Earned	60,000,000	60,000,000	1,852,268,920	1,792,268,920	3087%	1,223,618,303	51%
Reimbursement	1,500,336,000	48,338,042,000	43,358,528,439	- 4,979,513,561	90%	587,337	7382126%
Miscellaneous Income	-	-	-	-	-	-	-
Total IGR	50,649,958,000	101,765,000,000	62,518,279,331	- 39,246,720,669	61%	17,003,142,431	268%

* Variance and Performance measured against 2024 Final Budget

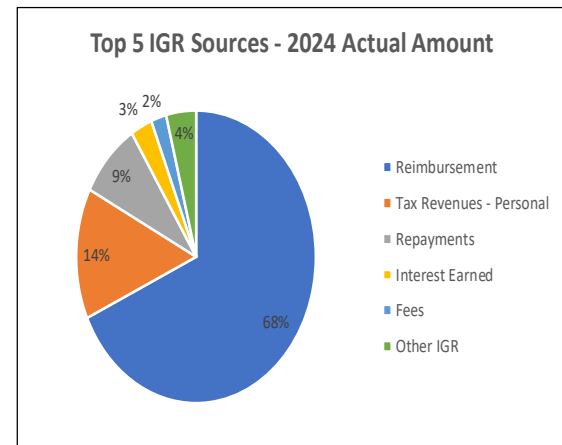
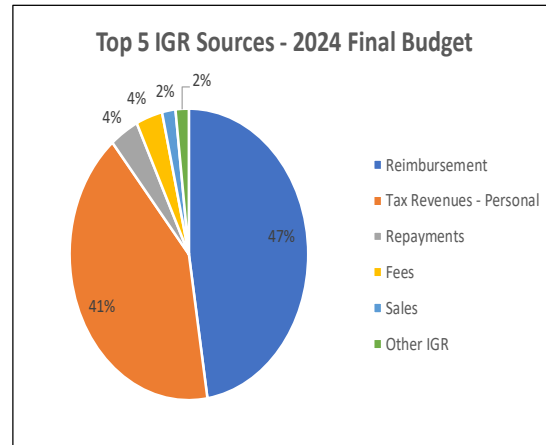
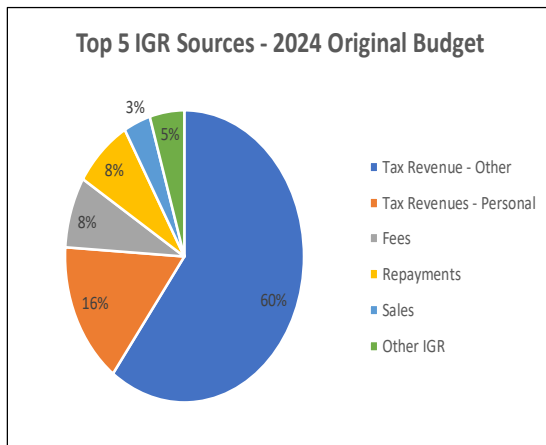
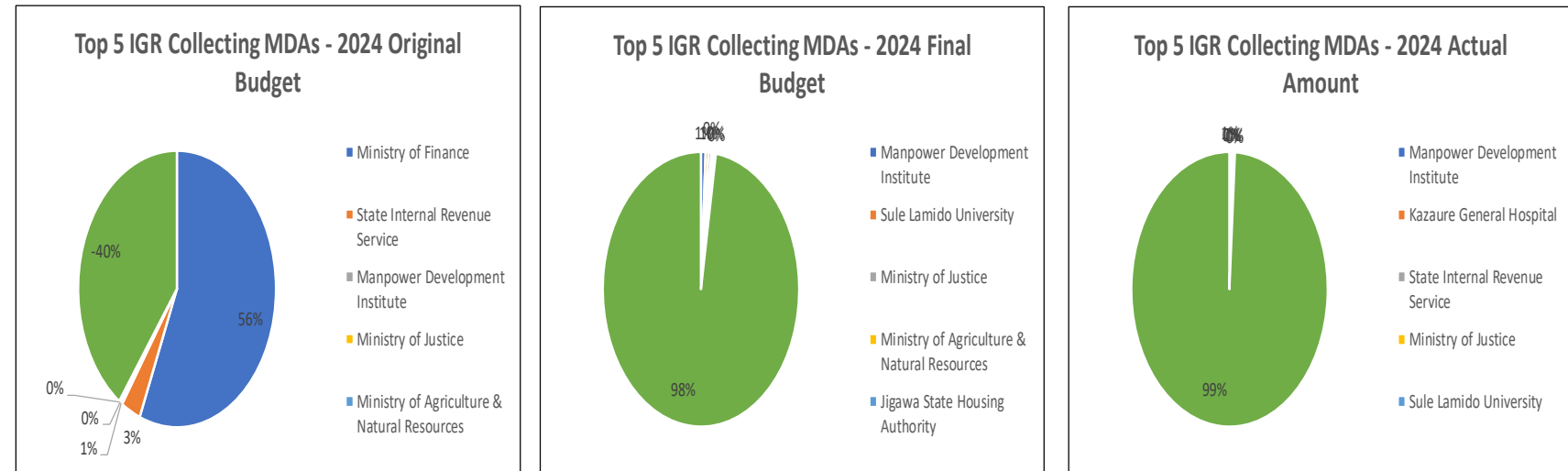


Table 4 Internally Generated Revenue Outturn by MDA

Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?							
IGR Collecting MDAs (Top 10)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Ministry of Finance	142,805,428,000	53,428,000	7,194,000	- 46,234,000	13%	-	
State Internal Revenue Service	8,186,900,000	84,900,000	131,499,035	46,599,035	155%	-	
Manpower Development Institute	587,400,000	744,030,000	143,540,832	- 600,489,168	19%	-	
Ministry of Justice	500,000,000	500,000,000	83,996,109	- 416,003,891	17%	-	
Ministry of Agriculture & Natural Resources	419,391,000	396,341,000	213,000	- 396,128,000	0%	-	
Jigawa State Housing Authority	403,000,000	343,000,000	16,306,490	- 326,693,510	5%	-	
Ministry of Lands, Housing, Urban & Regional Planning Dev	365,000,000	330,000,000	53,536,218	- 276,463,782	16%	-	
Sule Lamido University	300,150,000	507,245,000	63,191,442	- 444,053,558	12%	-	
Rasheed Shekoni Specialist Hospital	257,500,000	221,500,000	23,162,000	- 198,338,000	10%	-	
Kazaure General Hospital	249,000,000	204,200,000	140,429,450	- 63,770,550	69%	-	
Other Revenue Collecting Agencies	- 103,423,811,000	98,380,356,000	61,855,210,755	- 36,525,145,245	63%	17,003,142,431	264%
Total Internally Generated Revenue	50,649,958,000	101,765,000,000	62,518,279,331	- 39,246,720,669	61%	17,003,142,431	268%

* Variance and Performance measured against 2024 Final Budget



Section 3 Expenditure Outturn

Table 4 below shows the expenditure outturn, which indicates a total sum of **N395.720** billion as the final budget estimate for the year 2024, which comprises the recurrent and capital expenditure, with actual spending of **N358.966** billion, equivalent to 91%.

Accordingly, **N245.391** billion was spent on capital expenditure, equivalent to 95% of the estimated **N257.485** billion. Whereas **N113.575** billion was spent on recurrent expenditure against the Final budget estimate of **N138.235** billion, equivalent to 82%.

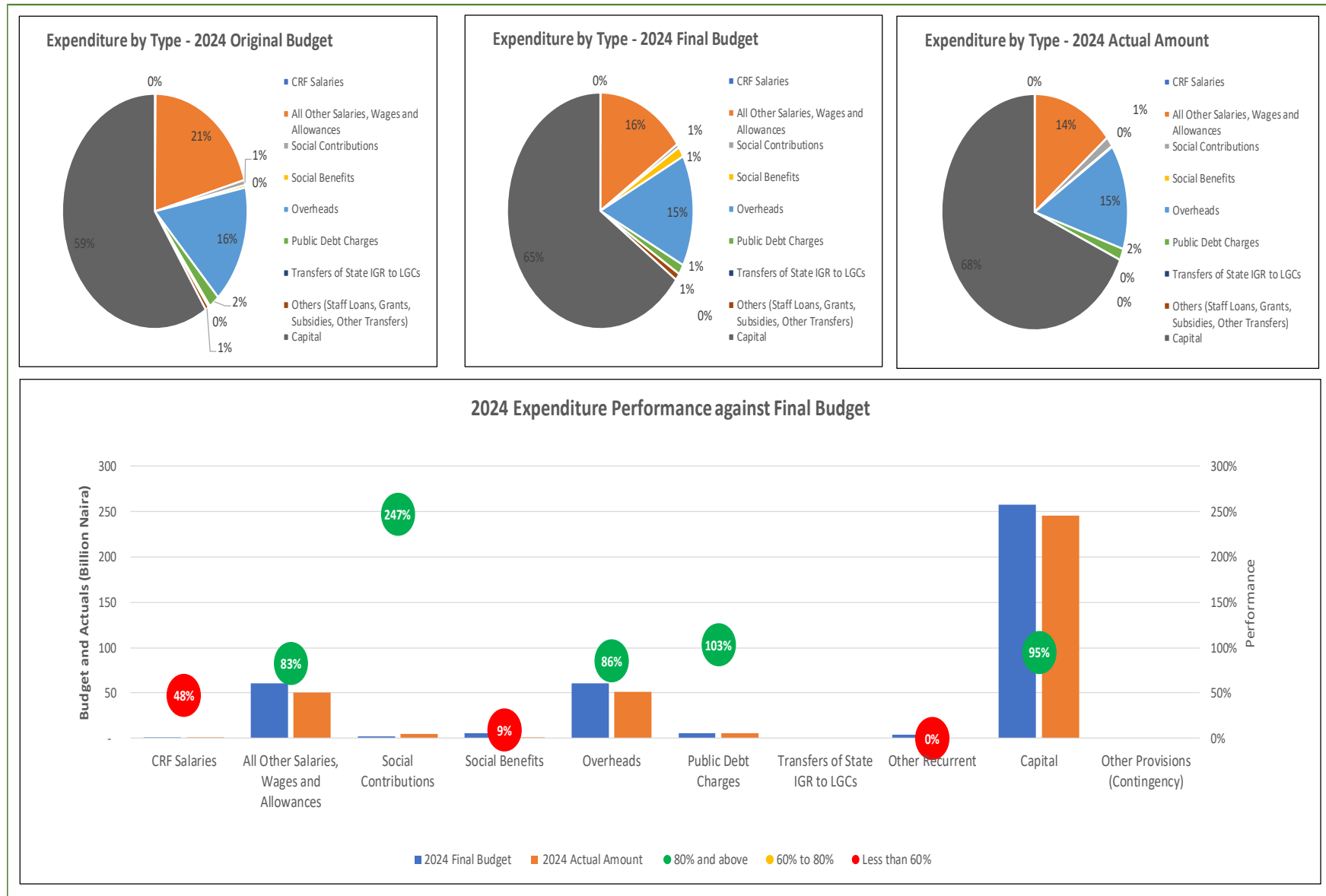
It should be noted that 82% of the total actual expenditure was incurred on recurrent expenditure, while the remaining was expended on capital expenditure.

Table 5 Expenditure Outturn

What did we spend our Resources on?							
FAAC Revenue	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Personnel	64,849,502,000	68,750,747,000	56,252,031,432	12,498,715,568	82%	52,488,112,188	7%
CRF Salaries	420,883,000	151,358,000	72,356,000	79,002,000	48%	136,223,099	-47%
All Other Salaries, Wages and Allowances	61,327,303,000	60,998,142,000	50,665,948,061	10,332,193,939	83%	51,759,473,918	-2%
Social Contributions	2,015,584,000	2,015,584,000	4,986,153,144	- 2,970,569,144	247%	41,914,877	11796%
Social Benefits	1,085,732,000	5,585,663,000	527,574,227	5,058,088,773	9%	550,500,294	-4%
Other Recurrent	56,756,801,000	69,484,624,500	57,322,932,403	12,161,692,097	82%	67,325,454,802	-15%
Overheads	48,622,747,000	60,259,070,500	51,655,272,103	8,603,798,397	86%	30,157,200,257	71%
Public Debt Charges	5,500,000,000	5,500,000,000	5,667,660,300	- 167,660,300	103%	37,168,254,545	-85%
Transfers of State IGR to LGCs	772,000,000	-	-	-		-	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	1,862,054,000	3,725,554,000	-	3,725,554,000	0%	-	
Capital	176,533,697,000	257,484,561,350	245,390,880,319	12,093,681,031	95%	103,196,693,061	138%
Total Expenditure	298,140,000,000	395,719,932,850	358,965,844,154	36,754,088,696	91%	223,010,260,051	61%

* Variance and Performance measured against 2024 Final Budget

Figure 7 Expenditure Composition



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, an audited financial statement, and findings from the audit as contained in the audited financial statement. However, the 2024 audited financial statements do not contain audit findings.

A: RECURRENT EXPENDITURE PAYMENT VOUCHER Five (5) Findings

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS Thirty-Five (35) Findings

C: SUMMARY OF QUERIED PAYMENT VOUCHERS Forty-six (46)

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
Audit verification report in respect of various award of contracts for the execution of capital projects across the state for the year 2024	1	Outstanding balances to be explained ..	14,577,475,583
Construction of 30no Midwifery quarters, wall fence of 19 modules, solar water supply and solar powered across the State	1	Asked to explain why the budget provision of this project was for the JSPHCDA and observed been executed by	2,497,449,194
Rehabilitation, upgrading and conversion of motorised water supply schemes to solar powered water supply schemes in respect to 2024 projects	1	Asked to collect and store all replaced items and materials at STOWA central store for further Audit verification	1,832,205,743
Procurement of 16no official vehicles for Commissioners [Brand new Toyota fortuner 2023 Model 2.74 cylinder 4x4	1	Asked to present vetted BOQ, SRV and SIV .	1,436,360,000
Others	103	-	2,821,345,462
Total for All Audit Findings	113	-	27,506,902,881

Section 4 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 2024.

- *The State Statutory Allocation for the year was less than the estimated figure, with the sum of **N23.029 billion**. While the Other Federation Account Distribution surpasses the budgeted estimate by **N3.056 billion**. Likewise, **in the value-added tax, the actual receipts surpass the estimated figure by N105.773 billion**.*
- *Also, the same with Independent Tax Revenue, the collection is by **N33.451 billion** against the final budget.*
- *There is a great performance in the collection of non-revenue types, with at least 90% against the final estimates of **N59.137 billion** and a difference of **N5.796 billion**.*
- *The total actual expenditure was **N358.966 billion**, which represents 91% of the total final budget of **N395.720 billion**. However, 68% of the total expenditure was on capital, while the remaining was on recurrent.*
- *The total reserve stated in the statement of changes in net assets as at the end of 2024 stood at **N755.801 billion**.*

The table below illustrates the breakdown of revenue and expenditure for the year 2024.

Table 7 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	2023 Actual Amount	2024 Original Budget	2024 Budget Amendments	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*
Revenues							
Opening Balance	7,003,500,000	17,602,000,000	-	17,602,000,000	-	- 17,602,000,000	0%
Statutory Allocation	43,790,250,000	40,000,000,000	-	40,000,000,000	16,970,535,327	- 23,029,464,673	42%
VAT	26,795,160,000	45,000,000,000	20,000,000,000	65,000,000,000	170,773,403,669	105,773,403,669	263%
Other FAAC Receipts	5,989,200,000	22,500,000,000	55,370,000,000	77,870,000,000	74,813,698,720	- 3,056,301,280	96%
Tax Revenue	5,576,938,500	38,493,130,000	4,134,986,000	42,628,116,000	9,177,463,932	- 33,450,652,068	22%
Non-Tax Revenue	11,426,203,931	12,156,828,000	46,980,056,000	59,136,884,000	53,340,815,399	- 5,796,068,601	90%
Domestic Aids and Grants	48,768,600,367	103,418,042,000	- 70,520,042,000	32,898,000,000	6,515,612,244	- 26,382,387,756	20%
Foreign Aids and Grants	7,099,805,391	17,190,000,000	- 10,408,000,000	6,782,000,000	11,781,906,707	4,999,906,707	174%
Domestic Loans	-	-	-	-	-	-	-
Foreign Loans	-	1,780,000,000	2,000,000,000	3,780,000,000	-	- 3,780,000,000	0%
Other Receipts	21,393,038,187	-	38,699,000,000	38,699,000,000	54,711,402,371	16,012,402,371	141%
Total Revenue (including opening balance) (a)	177,842,696,375	298,140,000,000	86,256,000,000	384,396,000,000	398,084,838,370	13,688,838,370	104%
Expenditures							
CRF Salaries	136,223,099	420,883,000	- 269,525,000	151,358,000	72,356,000	79,002,000	48%
All Other Salaries, Wages and Allowances	51,759,473,918	61,327,303,000	- 329,161,000	60,998,142,000	50,665,948,061	10,332,193,939	83%
Social Contributions	41,914,877	2,015,584,000	-	2,015,584,000	4,986,153,144	- 2,970,569,144	247%
Overheads	30,157,200,257	48,622,747,000	11,636,323,500	60,259,070,500	51,655,272,103	8,603,798,397	86%
Public Debt Charges	37,168,254,545	5,500,000,000	-	5,500,000,000	5,667,660,300	- 167,660,300	103%
Others (Staff Loans, Grants, Subsidies, Other Transfers)	-	1,862,054,000	1,863,500,000	3,725,554,000	-	3,725,554,000	0%
Capital	103,196,693,061	176,533,697,000	80,950,864,350	257,484,561,350	245,390,880,319	12,093,681,031	95%
Total Expenditure (including contingency) (b)	223,010,260,051	298,140,000,000	97,579,932,850	395,719,932,850	358,965,844,154	36,754,088,696	91%

* Variance and Performance measured against 2024 Final Budget

Table 8 Assets and Liabilities

Assets and Liabilities of the State			
Item	As at 31st December 2024	As at 31st December 2023	Change in Assets / Liabilities
Assets	755,800,802,932	514,176,822,604	241,623,980,328
Plants, Properties and Investments	377,974,469,179	229,659,517,525	148,314,951,654
Unclassified Assets	8,755,288,265	8,628,574,234	126,714,031
Securities	-	-	-
Investment Property	229,491,942,381	187,388,646,857	42,103,295,524
Cash and Cash Equivalents	101,446,087,660	42,461,176,741	58,984,910,918
Receivables	5,614,472,244	9,311,139,292	- 3,696,667,048
Inventories (Stocks)	32,518,543,204	36,727,767,956	- 4,209,224,752
Liabilities	451,585,565,915	466,710,083,532	- 15,124,517,617
Debt (Long and Short Term)	409,433,572,892	391,775,099,195	17,658,473,697
Payables and Other Liabilities	42,151,993,022	74,934,984,337	- 32,782,991,314

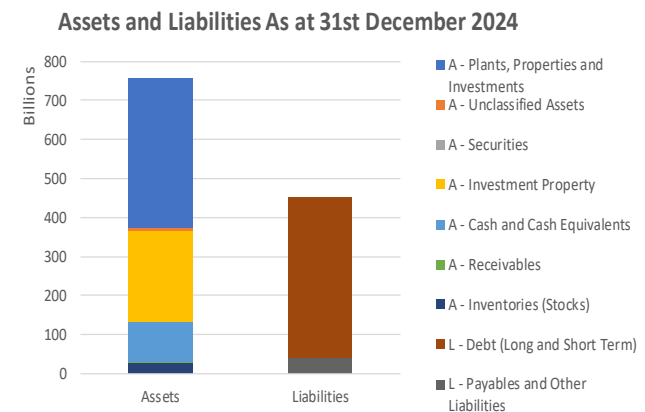
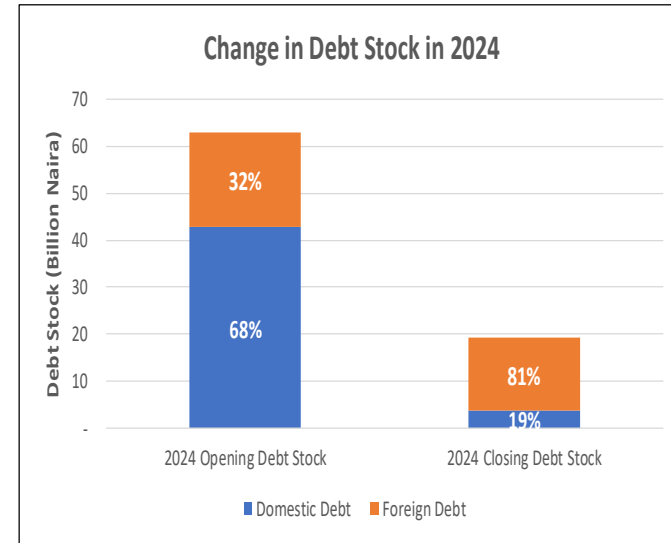


Table 9 Dynamics in Debt Stock

How much did we borrow and how much debt did we repay?			
Item	Domestic Debt	Foreign Debt	Total Debt
2024 Opening Debt Stock	42,758,073,964	20,229,069,890	62,987,143,854
2024 New Loans Taken	-	-	-
2024 Principal Repayment	5,667,660,300	-	5,667,660,300
Adjustments (Positive means increase)	- 33,383,438,206	- 4,619,119,661	- 38,002,557,867
2024 Closing Debt Stock	3,706,975,459	15,609,950,229	19,316,925,687
Net Increase in Debt Stock	- 39,051,098,506	- 4,619,119,661	- 43,670,218,167
Cost of Servicing Debt			
Interest Payments in 2024	-	-	-
Approximate Interest Rate	0.0%	0.0%	0.0%



Top Sectoral Allocation

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

Recurrent Expenditure

*Table 10 highlights the recurrent expenditure data of the existing 20 sectors in the Jigawa State Development Plan. The sectors performed well, with levels of performance between the ranges of **68% to 97%**. Even though the share of final allocation for each sector is barred, the social sector has the highest percentage with 60%, followed by the Administrative and Economic sectors with 19% each, and the Law and Justice Sector with the least percentage of 3%.*

The Actual expenditure performance reported in the 2024 audited financial report highlights that out of 20 top MDAs with high Budgetary allocation, 18 MDAs have been able to spend 81% to 100% of their recurrent estimates, while the remaining 2 MDAs have been able to spend 47% and 58% of their final allocation.

Capital Expenditure

*Table 9 represents the capital expenditure of the top 11 sectors. 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 **N23.155 billion**, equivalent to 31% of the total capital expenditure of **N74.479 billion**, followed by the Education sector with **N17.166 billion**, equivalent to 23% performance, while the health sector spent **N11.396 billion**, equivalent to 90% as against the estimate.*

Total Expenditure

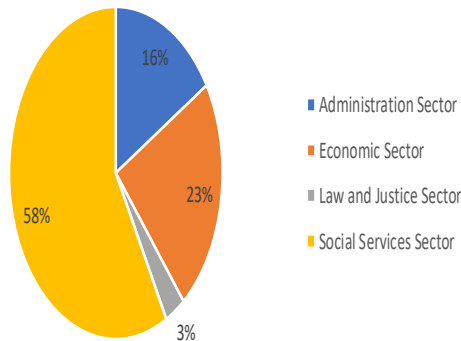
*Table 10 indicates top highest spending sectors, the infrastructure sector received highest total actual expenditure **N82.078 billion** (100%), Agriculture sector received the total actual expenditure of **N38.285 billion** (100%) of the total final budget of **N38.245 billion**, followed by Higher Education sector which got **N35.172 billion** (90.0%), while Health Sector spends the total sum of **N31.358** of their total final budget **N33.758 billion** equivalent to 93% of The while Basic Education, Water Resources and Other sectors also performed well against their final Budget. The performance shows that none of the sectors received above its budgetary provisions. All other sectors performed positively within the range of 74% to 100%.*

Table 10 Recurrent Expenditure by Mains Sectors of Government

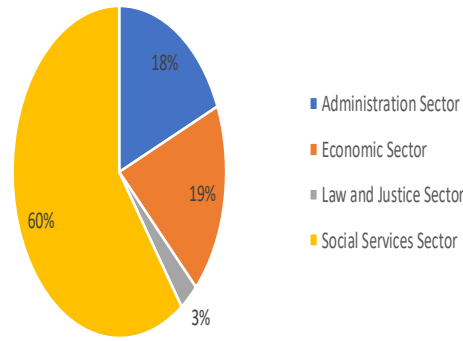
Recurrent Expenditure by NCOA Sector							
Expenditure by Sector (NCOA Administrative Segment)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	19,654,185,000	22,686,940,000	22,072,949,936	613,990,064	97%	19%	20%
Economic Sector	27,848,830,000	22,882,228,150	15,106,648,329	7,775,579,821	66%	19%	14%
Law and Justice Sector	3,759,133,000	3,465,864,350	3,267,393,719	198,470,631	94%	3%	3%
Social Services Sector	70,344,155,000	73,358,163,000	67,533,103,034	5,825,059,966	92%	60%	63%
Total Expenditure	121,606,303,000	122,393,195,500	107,980,095,017	14,413,100,483	88%		

* Variance and Performance measured against 2024 Final Budget

Recurrent Expenditure by NCOA Sector -
2024 Original Budget



Recurrent Expenditure by NCOA Sector -
2024 Final Budget



Recurrent Expenditure by NCOA Sector -
2024 Actual Amount

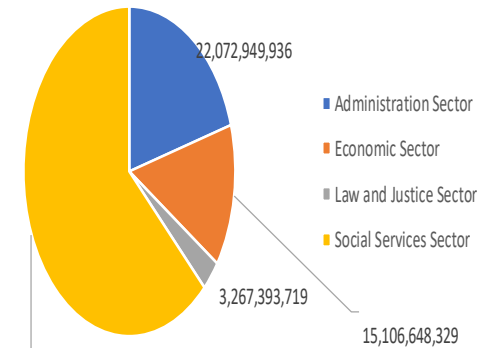


Table 11 Top Ten Capital Expenditure by Mains Sectors of Government

Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	15,344,469,000	20,370,165,000	20,010,317,862	359,847,138	98%	8%	8%
Economic Sector	78,831,957,000	161,818,075,000	161,307,000,393	511,074,607	100%	63%	66%
Law and Justice Sector	1,433,000,000	1,662,264,350	606,014,821	1,056,249,529	36%	1%	0%
Social Services Sector	80,924,271,000	73,634,057,000	63,467,547,244	10,166,509,756	86%	29%	26%
Total Expenditure	176,533,697,000	257,484,561,350	245,390,880,319	12,093,681,031	95%		

* Variance and Performance measured against 2024 Final Budget

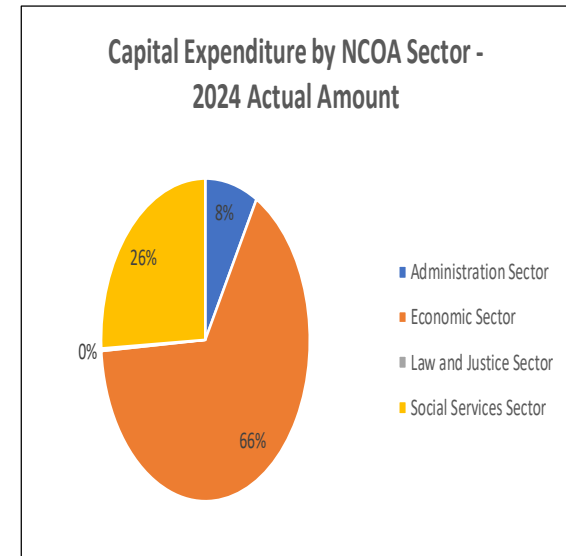
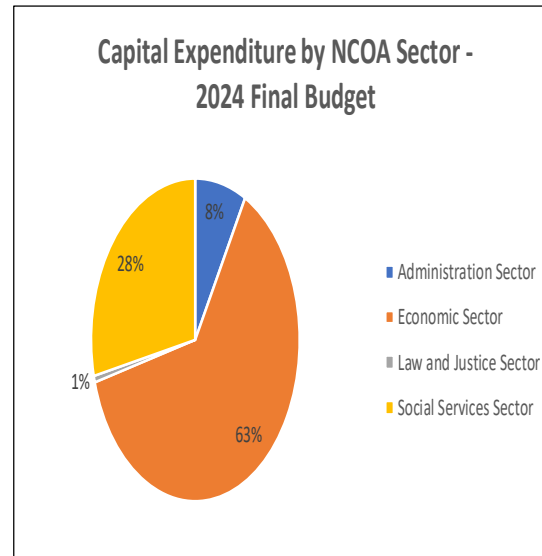
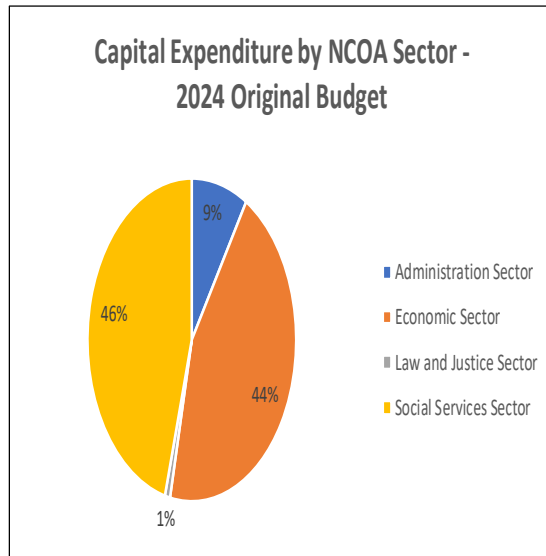
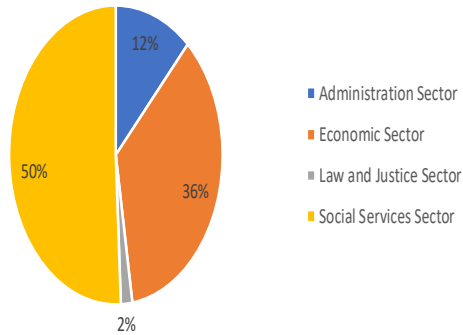


Table 12 Top Ten Total Expenditure by Mains Sectors of Government

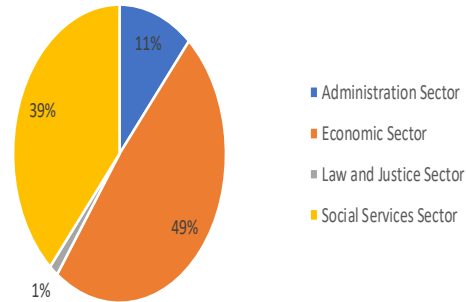
Total Expenditure by NCOA Sector							
Infrastructure	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	34,998,654,000	43,057,105,000	42,083,267,799	973,837,201	98%	11%	12%
Economic Sector	106,680,787,000	184,700,303,150	176,413,648,722	8,286,654,428	96%	49%	50%
Law and Justice Sector	5,192,133,000	5,128,128,700	3,873,408,540	1,254,720,160	76%	1%	1%
Social Services Sector	151,268,426,000	146,992,220,000	131,000,650,277	15,991,569,723	89%	39%	37%
Total Expenditure	298,140,000,000	379,877,756,850	353,370,975,337	26,506,781,513	93%		

* Variance and Performance measured against 2024 Final Budget

**Total Expenditure by NCOA Sector - 2024
Original Budget**



**Total Expenditure by NCOA Sector - 2024
Final Budget**



**Total Expenditure by NCOA Sector - 2024
Actual Amount**

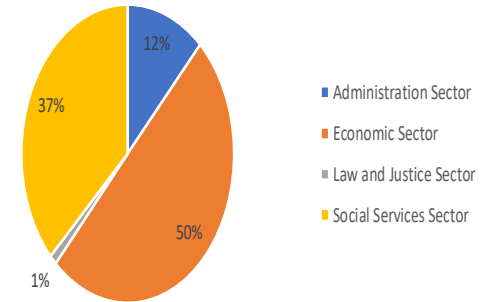


Figure 8 Top Twenty Recurrent Expenditure by Main Organisations

Recurrent Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Higher Education, Science & Technology	21,220,708,000	19,844,028,000	18,406,378,400	1,437,649,600	93%	16.21%	17.05%
Ministry of Basic Education	27,133,919,000	27,272,544,000	24,517,003,438	2,755,540,562	90%	22.28%	22.71%
Ministry of Works & Transport	1,250,801,000	893,050,000	893,050,000	-	100%	0.73%	0.83%
Ministry of Health	16,046,791,000	17,072,231,000	15,604,246,882	1,467,984,118	91%	13.95%	14.45%
Ministry of Agriculture & Natural Resources	1,220,864,000	710,420,471	757,125,000	46,704,529	107%	0.58%	0.70%
Ministry of Finance	13,224,039,000	14,022,222,000	6,639,439,178	7,382,782,822	47%	11.46%	6.15%
Ministry Of Water Resources	5,166,048,000	5,016,048,000	4,956,836,491	59,211,509	99%	4.10%	4.59%
Government House	3,855,329,000	7,804,735,000	7,704,206,104	100,528,896	99%	6.38%	7.13%
Ministry of Environment	597,157,000	668,692,000	659,480,979	9,211,021	99%	0.55%	0.61%
Ministry of Budget and Economic Planning	6,333,815,000	384,063,150	223,263,684	160,799,466	58%	0.31%	0.21%
Office of the Secretary to the State Government	4,160,174,000	4,555,414,000	4,395,992,699	159,421,301	97%	3.72%	4.07%
State House of Assembly	5,063,791,000	4,283,791,000	4,173,592,559	110,198,441	97%	3.50%	3.87%
Ministry Of Land , Housing, Urban & Regional Development	380,955,000	431,257,000	373,940,403	57,316,597	87%	0.35%	0.35%
Jigawa State Agency for Youth Empowerment and Employment	128,640,000	98,640,000	84,790,239	13,849,761	86%	0.08%	0.08%
Ministry Of Commerce, Industries and Co-operatives	143,668,000	143,668,000	115,846,452	27,821,548	81%	0.12%	0.11%
Judiciary	3,408,022,000	3,425,207,350	3,226,737,508	198,469,842	94%	2.80%	2.99%
Ministry of Local Government	4,346,300,000	668,692,000	659,480,979	9,211,021	99%	0.55%	0.61%
Ministry of Women Affairs	332,531,000	741,072,000	728,027,307	13,044,693	98%	0.61%	0.67%
Office of the Head of State Civil Service	3,059,072,000	3,656,675,000	3,604,864,770	51,810,230	99%	2.99%	3.34%
State Independent Electoral Commission	1,876,917,000	91,100,000	79,034,822	12,065,178	87%	0.07%	0.07%
Other Main Orgs	2,656,762,000	10,609,645,529	10,176,757,120	432,888,409	96%	8.67%	9.42%
Total Expenditure	121,606,303,000	122,393,195,500	107,980,095,017	14,413,100,483	88%		

Figure 9: Top Twenty Capital Expenditure by Main Organisations

Capital Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Higher Education, Science & Technology	29,878,100,000	19,297,053,000	16,765,412,971	2,531,640,029	87%	7.49%	6.83%
Ministry of Basic Education	16,366,461,000	12,830,561,000	6,344,421,266	6,486,139,734	49%	4.98%	2.59%
Ministry of Works & Transport	39,748,977,000	81,211,977,000	81,184,739,819	27,237,181	100%	31.54%	33.08%
Ministry of Health	20,161,140,000	16,686,140,000	15,753,857,858	932,282,142	94%	6.48%	6.42%
Ministry of Agriculture & Natural Resources	15,397,900,000	37,534,900,000	37,527,732,531	7,167,469	100%	14.58%	15.29%
Ministry of Finance	938,000,000	15,058,000,000	14,974,485,628	83,514,372	99%	5.85%	6.10%
Ministry Of Water Resources	5,813,400,000	6,726,731,000	6,373,436,692	353,294,308	95%	2.61%	2.60%
Government House	6,698,339,000	3,939,180,000	3,928,417,558	10,762,442	100%	1.53%	1.60%
Ministry of Environment	9,693,950,000	20,818,550,000	20,816,340,852	2,209,148	100%	8.09%	8.48%
Ministry of Budget and Economic Planning	1,900,000,000	750,000,000	732,212,818	17,787,182	98%	0.29%	0.30%
Office of the Secretary to the State Government	3,831,830,000	2,111,060,000	2,096,782,122	14,277,878	99%	0.82%	0.85%
State House of Assembly	2,109,500,000	1,599,445,000	1,599,444,421	579	100%	0.62%	0.65%
Ministry Of Land , Housing, Urban & Regional Development	5,058,370,000	6,239,157,000	6,233,747,378	5,409,622	100%	2.42%	2.54%
Jigawa State Agency for Youth Empowerment and Employment	4,999,810,000	7,999,810,000	7,999,180,538	629,462	100%	3.11%	3.26%
Ministry Of Commerce, Industries and Co-operatives	4,975,500,000	3,957,500,000	3,941,902,835	15,597,165	100%	1.54%	1.61%
Judiciary	1,353,000,000	1,662,264,350	606,014,821	1,056,249,529	36%	0.65%	0.25%
Ministry of Local Government	138,000,000	138,000,000	3,109,412	134,890,588	2%	0.05%	0.00%
Ministry of Women Affairs	3,779,500,000	2,569,500,000	2,558,459,080	11,040,920	100%	1.00%	1.04%
Office of the Head of State Civil Service	1,017,400,000	824,400,000	785,173,938	39,226,062	95%	0.32%	0.32%
State Independent Electoral Commission	50,000,000	-	-	-	0%	0.00%	0.00%
Other Main Orgs	2,624,520,000	15,530,333,000	15,166,007,782	364,325,218	98%	6.03%	6.18%
Total Expenditure	176,533,697,000	257,484,561,350	245,390,880,319	12,093,681,031	95%		

Figure 10 Top Twenty Total Expenditure by Main Organisations

Total Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Higher Education, Science & Technology	51,098,808,000	39,141,081,000	35,171,791,371	3,969,289,629	90%	10.30%	9.95%
Ministry of Basic Education	43,500,380,000	40,103,105,000	30,861,424,704	9,241,680,296	77%	10.56%	8.73%
Ministry of Works & Transport	40,999,778,000	82,105,027,000	82,077,789,819	27,237,181	100%	21.61%	23.23%
Ministry of Health	36,207,931,000	33,758,371,000	31,358,104,740	2,400,266,260	93%	8.89%	8.87%
Ministry of Agriculture & Natural Resources	16,618,764,000	38,245,320,471	38,284,857,531	39,537,060	100%	10.07%	10.83%
Ministry of Finance	14,162,039,000	29,080,222,000	21,613,924,806	7,466,297,194	74%	7.66%	6.12%
Ministry Of Water Resources	10,979,448,000	11,742,779,000	11,330,273,183	412,505,817	96%	3.09%	3.21%
Government House	10,553,668,000	11,743,915,000	11,632,623,663	111,291,337	99%	3.09%	3.29%
Ministry of Environment	10,291,107,000	21,487,242,000	21,475,821,831	11,420,169	100%	5.66%	6.08%
Ministry of Budget and Economic Planning	8,233,815,000	1,134,063,150	955,476,502	178,586,648	84%	0.30%	0.27%
Office of the Secretary to the State Government	7,992,004,000	6,666,474,000	6,492,774,821	173,699,179	97%	1.75%	1.84%
State House of Assembly	7,173,291,000	5,883,236,000	5,773,036,981	110,199,019	98%	1.55%	1.63%
Ministry Of Land , Housing, Urban & Regional Development	5,439,325,000	6,670,414,000	6,607,687,782	62,726,218	99%	1.76%	1.87%
Jigawa State Agency for Youth Empowerment and Employment	5,128,450,000	8,098,450,000	8,083,970,777	14,479,223	100%	2.13%	2.29%
Ministry Of Commerce, Industries and Co-operatives	5,119,168,000	4,101,168,000	4,057,749,287	43,418,713	99%	1.08%	1.15%
Judiciary	4,761,022,000	5,087,471,700	3,832,752,329	1,254,719,371	75%	1.34%	1.08%
Ministry of Local Government	4,484,300,000	806,692,000	662,590,391	144,101,609	82%	0.21%	0.19%
Ministry of Women Affairs	4,112,031,000	3,310,572,000	3,286,486,387	24,085,613	99%	0.87%	0.93%
Office of the Head of State Civil Service	4,076,472,000	4,481,075,000	4,390,038,708	91,036,292	98%	1.18%	1.24%
State Independent Electoral Commission	1,926,917,000	91,100,000	79,034,822	12,065,178	87%	0.02%	0.02%
Other Main Orgs	5,281,282,000	26,139,978,529	25,342,764,902	797,213,627	97%	6.88%	7.17%
Total Expenditure	298,140,000,000	379,877,756,850	353,370,975,337	26,506,781,513	93%		

Section 5 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.

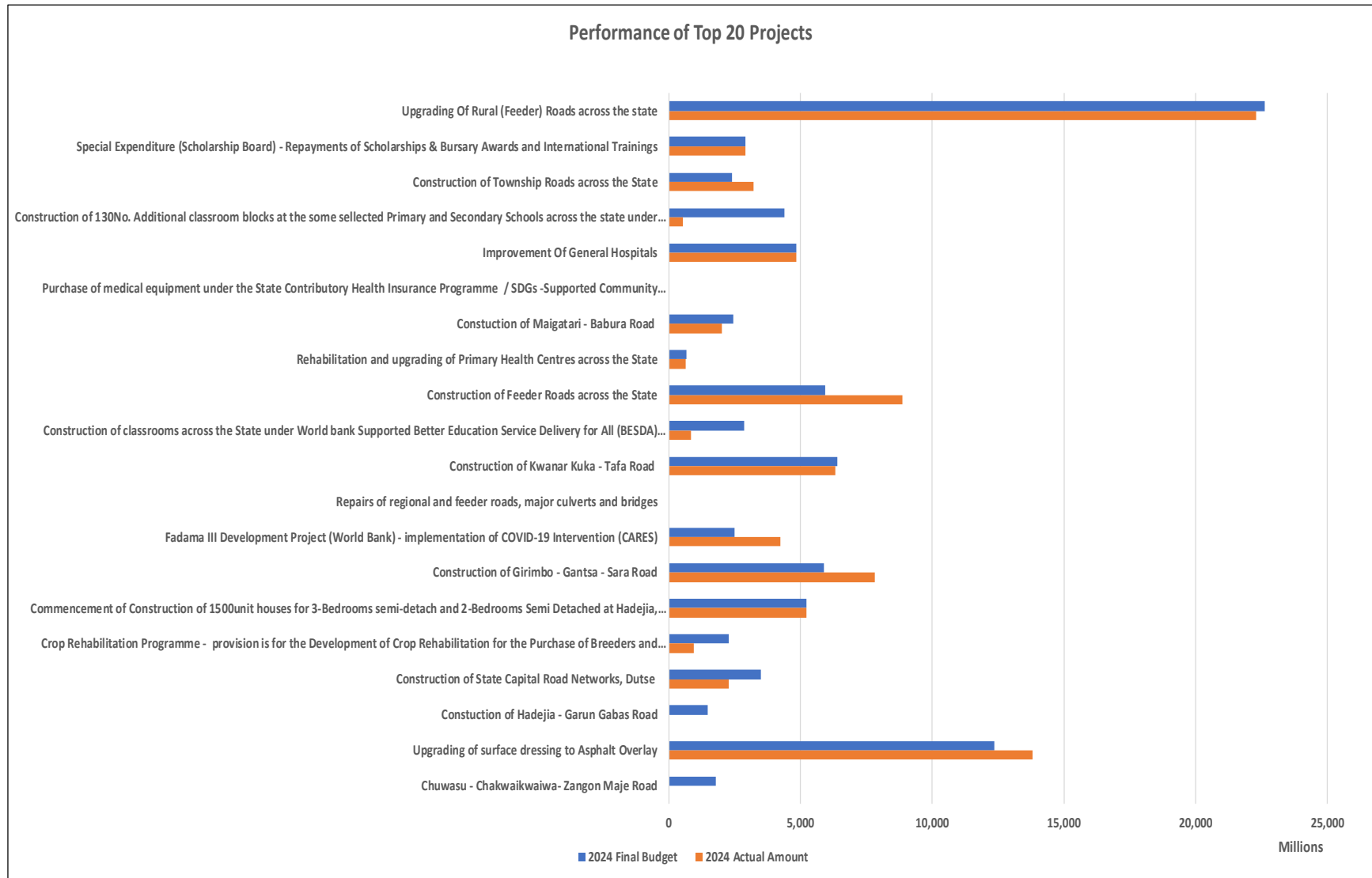
The table shows some top-value projects implemented in the 2024 fiscal year at various stages. Out of the 20 projects listed, 18 were ongoing, which represent 90%, while the remaining three (2), representing 10% are completed.

Table 13 Largest Projects

What major Investments did we make?						
Top 20 Projects (Size, Government Priority)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Location (LG)
Upgrading Of Rural (Feeder) Roads across the state	6,500,000,000	22,635,060,200	22,286,031,620	349,028,580	98%	State-wide
Special Expenditure (Scholarship Board) - Repayments of Scholarships & Bursary Awards and International Trainings	5,000,000,000	2,910,000,000	2,908,112,957	1,887,043	100%	State-wide
Construction of Township Roads across the State	4,810,000,000	2,410,000,000	3,227,128,791	- 817,128,791	134%	State-wide
Construction of 13 UNO. Additional classroom blocks at the some selected Primary and Secondary Schools across the state under the implementation of UBEC/SUBEB Projects	4,591,000,000	4,401,400,000	536,113,248	3,865,286,752	12%	State-wide
Improvement Of General Hospitals	4,256,000,000	4,840,000,000	4,838,553,981	1,446,019	100%	State-wide
Purchase of medical equipment under the State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	3,751,000,000	-	-	-		State-wide
Constuction of Maigatari - Babura Road	3,700,000,000	2,450,000,000	2,017,811,667	432,188,333	82%	Maigatari
Rehabilitation and upgrading of Primary Health Centres across the State	3,646,400,000	663,400,000	651,529,680	11,870,320	98%	State-wide
Construction of Feeder Roads across the State	3,500,000,000	5,950,000,000	8,881,656,502	- 2,931,656,502	149%	State-wide
Construction of classrooms across the State under World bank Supported Better Education Service Delivery for All (BESDA) Project	2,852,000,000	2,852,000,000	847,712,999	2,004,287,001	30%	State-wide
Construction of Kwanar Kuka - Tafa Road	2,700,000,000	6,400,000,000	6,315,369,319	84,630,681	99%	0
Repairs of regional and feeder roads, major culverts and bridges	2,700,000,000	-	-	-		0
Fadama III Development Project (World Bank) - implementation of COVID-19 Intervention (CARES)	2,500,000,000	2,500,000,000	4,244,230,622	- 1,744,230,622	170%	State-wide
Construction of Girmbo - Gantsa - Sara Road	2,300,000,000	5,900,000,000	7,817,090,374	- 1,917,090,374	132%	Buji
Commencement of Construction of 1500 unit houses for 3-Bedrooms semi-detach and 2-Bedrooms Semi Detached at Hadejia, Gumel, Kazaure Ringim, Dutse, Kafin-Hausa, Babura and Birnin Kudu	2,200,000,000	5,221,784,000	5,221,783,429	571	100%	State-wide
Crop Rehabilitation Programme - provision is for the development of Crop Rehabilitation for the Purchase of Breeders and Certified Seeds and Dry season Wheat and Rice Production Programme	2,150,000,000	2,289,080,000	956,267,390	1,332,812,610	42%	State-wide
Construction of State Capital Road Networks, Dutse	2,000,000,000	3,500,000,000	2,272,854,285	1,227,145,715	65%	Dutse
Constuction of Hadejia - Garun Gabas Road	2,000,000,000	1,500,000,000	-	1,500,000,000	0%	0
Upgrading of surface dressing to Asphalt Overlay	1,800,000,000	12,350,000,000	13,814,528,217	- 1,464,528,217	112%	State-wide
Chuwasu - Chakwaikwaiwa- Zangon Maje Road	1,800,000,000	1,800,000,000	-	1,800,000,000	0%	0
Others Capital Expenditure	111,777,297,000	166,911,837,150	158,554,105,239	8,357,731,911	95%	
Total Capital Expenditure	176,533,697,000	257,484,561,350	245,390,880,319	12,093,681,031	95%	

* Variance and Performance measured against 2024 Final Budget

Figure 11 Largest Projects Graph



Section 6 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.

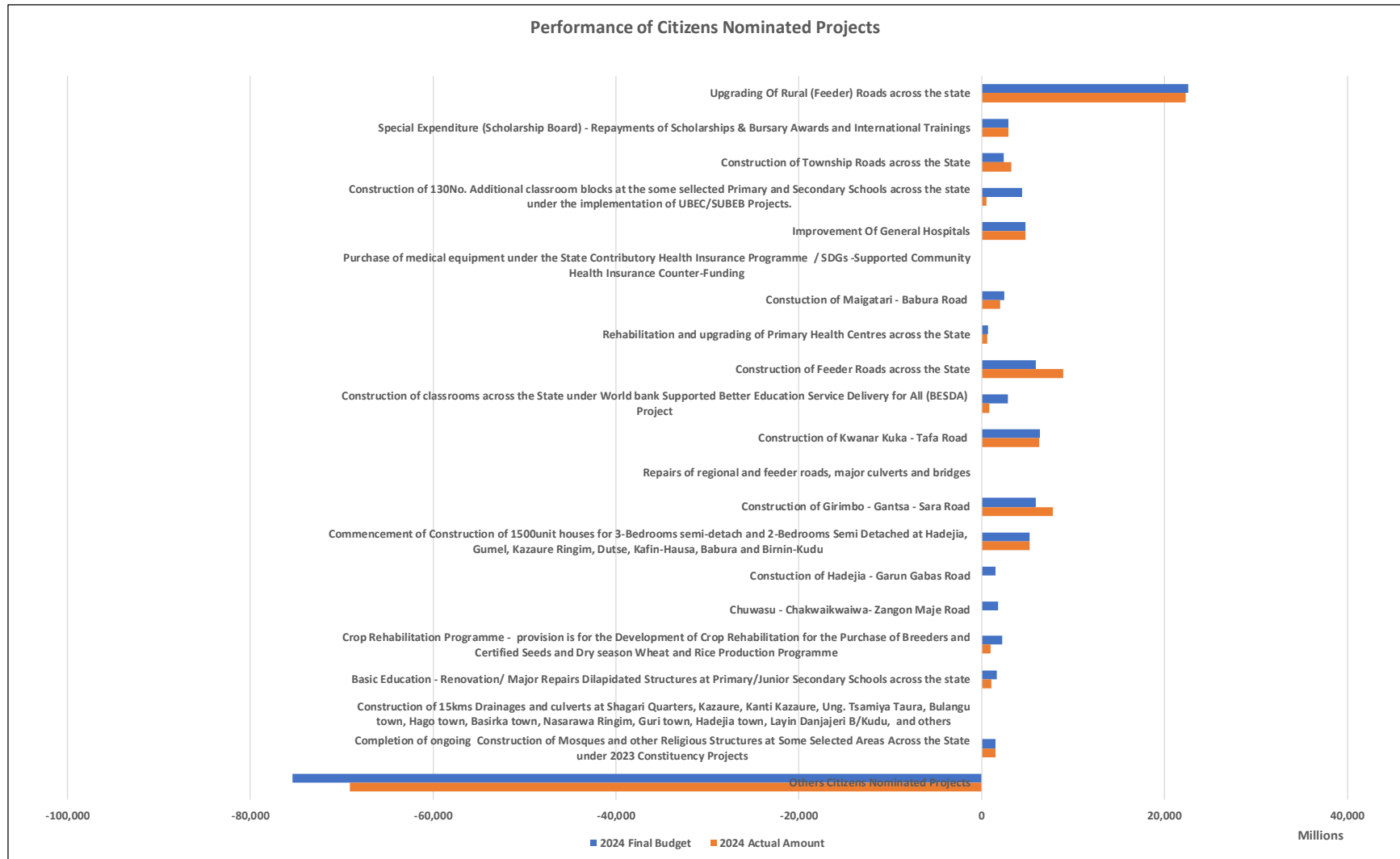
20 citizens' nominated projects were sampled and presented in Table 14 below, including the Upgrading of various PHCs to general Hospitals, Upgrading and conversion of motorize boreholes to solar, construction of block of classrooms and tricycles among others. Out of the 20 sampled, 16 projects are completed equivalent to 80%, four projects are ongoing representing 20%.

Table 14 Citizens Nominated Projects

Have we responded to the needs of our Citizens in terms of Investments?						
Citizens Nominated Projects (Top 20)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Location (LG)
Upgrading Of Rural (Feeder) Roads across the state	6,500,000,000	22,635,060,200	22,286,031,620	349,028,580	98%	State-wide
Special Expenditure (Scholarship Board) - Repayments of Scholarships & Bursary Awards and International Trainings	5,000,000,000	2,910,000,000	2,908,112,957	1,887,043	100%	State-wide
Construction of Township Roads across the State	4,810,000,000	2,410,000,000	3,227,128,791	817,128,791	134%	State-wide
Construction of 130 No. Additional classroom blocks at the some selected Primary and Secondary Schools across the state under the implementation of UBEC/SUBEB Projects	4,591,000,000	4,401,400,000	536,113,248	3,865,286,752	12%	State-wide
Improvement Of General Hospitals	4,256,000,000	4,840,000,000	4,838,553,981	1,446,019	100%	State-wide
Purchase of medical equipment under the State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	3,751,000,000	-	-	-		0
Constuction of Maigatari - Babura Road	3,700,000,000	2,450,000,000	2,017,811,667	432,188,333	82%	Maigatari
Rehabilitation and upgrading of Primary Health Centres across the State	3,646,400,000	663,400,000	651,529,680	11,870,320	98%	State-wide
Construction of Feeder Roads across the State	3,500,000,000	5,950,000,000	8,881,656,502	2,931,656,502	149%	State-wide
Construction of classrooms across the State under World bank Supported Better Education Service Delivery for All (BESDA) Project	2,852,000,000	2,852,000,000	847,712,999	2,004,287,001	30%	State-wide
Construction of Kwanar Kuka - Tafa Road	2,700,000,000	6,400,000,000	6,315,369,319	84,630,681	99%	0
Repairs of regional and feeder roads, major culverts and bridges	2,700,000,000	-	-	-		0
Construction of Girimbo - Gantsa - Sara Road	2,300,000,000	5,900,000,000	7,817,090,374	1,917,090,374	132%	Buji
Commencement or Construction of 1500unit houses for 3-Bedrooms semi-detach and 2-Bedrooms Semi Detached at Hadejia, Gumel, Kazaure Ringim, Dutse, Kafin-Hausa, Babura and Rigin Kudu	2,200,000,000	5,221,784,000	5,221,783,429	571	100%	State-wide
Constuction of Hadejia - Garun Gabas Road	2,000,000,000	1,500,000,000	-	1,500,000,000	0%	0
Chuwasu - Chakwaikwaiwa- Zangon Maje Road	1,800,000,000	1,800,000,000	-	1,800,000,000	0%	0
Crop Rehabilitation Programme - provision is for the Development of Crop Rehabilitation for the Purchase of Breeders and Certified Seeds and Dry season Wheat and Rice Production Programme	2,150,000,000	2,289,080,000	956,267,390	1,332,812,610	42%	State-wide
Basic Education - Renovation/ Major Repairs Dilapidated Structures at Primary/Junior Secondary Schools across the state	1,700,000,000	1,700,000,000	1,075,389,735	624,610,265	63%	0
Construction of 15kms Drainages and culverts at Shagari Quarters, Kazaure, Kanti Kazaure, Ung. Tsamiya Taura, Bulangu town, Hago town, Basirka town, Nasarawa Rigin, Guri town, Hadejia town, Lawa Daisaiori R/Kudu, and others	1,400,000,000	-	-	-		0
Completion of ongoing Construction of Mosques and other Religious Structures at Some Selected Areas Across the State under 2023 Constituency Projects	1,369,000,000	1,484,200,000	1,484,198,059	1,941	100%	0
Others Citizens Nominated Projects	20,413,500,000	75,406,924,200	69,064,749,751	6,342,174,449	92%	
Total Value of Citizens Nominated Projects	83,338,900,000	-	-	-		

* Variance and Performance measured against 2024 Final Budget

Figure 12 Citizens Nominated Projects Graph



Section 7 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 2024 expenditure tried to ensure that projects that promote equity and social inclusion were implemented. Out of the 20 Sampled projects identified as reflecting 'Gender, Equity and Social Inclusion', all were completed in 2024. 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

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

Section 8 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

A town hall meeting/Audit Forum was conducted on September, 2023 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