



Jigawa State Government of Nigeria

2022 Citizens' Accountability Report

Published: 13th September, 2023

Table of Contents

Executive Summary	4
Section 1 Budget Outturn	10
Section 2 Revenue Outturn	12
Section 3 Expenditure Outturn.....	16
Section 4 Audit Findings.....	18
Section 5 Audited Financial Statements	20
Section 6 Top Sectoral Allocation	23
Section 7 Top Value Capital Projects.....	29
Section 8 Citizen-Nominated Projects - Implementation Status Report.....	32
Section 9 Gender, Equity and Social Inclusion (GESI) Projects.....	35
Section 10 Public Consultations with Citizens presenting the Annual Financial Statements	37

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) 2022 and reports on State budget revenue and expenditure for the 2022 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 2022 “**Budget of Consolidation for Sustainable Socio-economic Development II**” was assented to by the governor on the 22nd of December, 2021 which by the Islamic calendar was the 18th day of Jumada Auwal, 1443AH.

This budget, with an originally approved size of **N157.982** billion, was revised in November 2022, with an additional **N20.0** billion, making the final budget size to be **N199.853** billion. However, there is slight difference between the approved budget of **N177.795 billion** and what was reported by Audited Financial Statements.

The total revenue performance by the State in 2022 was **N173.366** billion, indicating an 87% performance of the final budget amount, while the actual expenditure was **N142.927** billion, representing a 72% performance against the final budget.

The performance of ‘Other Recurrent Costs’ was 71%, personnel emoluments – 83% while capital expenditure recorded a 68% outturn.

As depicted in the chart on expenditure breakdown, recurrent expenditure (personnel plus other recurrent costs) share in the total amount spent in 2022 was 71.9% while 29.1% was spent on capital expenditure (mainly projects).

Every recurrent revenue component outperformed the budgeted amount, thus the shortfall in revenue resulted from the inability to access additional loan in 2022.

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 Finance and Economic planning, Critical Infrastructure and Health sectors emerged as the only sectors in which CAPEX performance was more than 90% in 2022 fiscal year.

Item	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Performance (%)*
Revenue	157,982,988,000	199,853,988,000	173,366,504,838	87%
Expenditure	177,795,588,000	198,074,588,000	142,927,477,769	72%
Personnel	48,334,550,000	48,334,550,000	40,109,574,750	83%
Other Recurrent	38,624,038,000	41,924,038,000	29,642,130,750	71%
Capital	90,837,000,000	107,816,000,000	73,175,772,269	68%

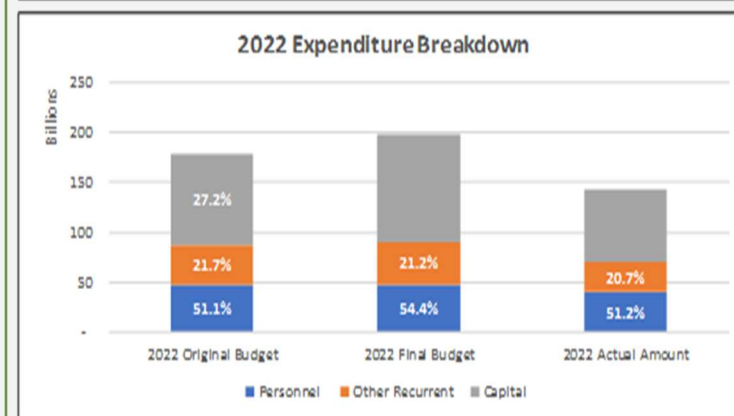
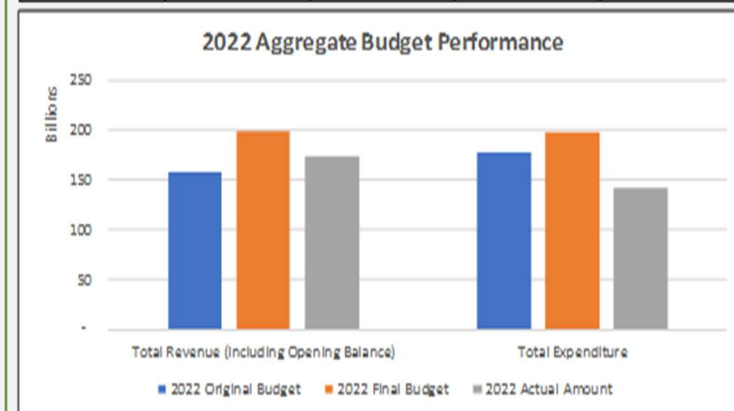


Figure 1 Summary of Revenue Performance









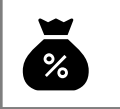




What are our sources for Financing the Budget?	What did we say we would collect in 2022?	How much did we actually collect in 2022?	How was our performance in 2022?	Did we collect more or less in 2022 compared to 2021?
Opening Balance 	N6.67 Billion	N5.558 Billion	83%	
Federation Account 	N77.55 Billion	N88.227 Billion	114%	 31%
Internal Revenue 	N57.009 Billion	N46.126 Billion	81%	 1062%
Aids and Grants 	N14.132 Billion	N4.278 Billion	30%	 33%
Loans 	N21.73 Billion	N15.036 Billion	69%	 198%
Other Sources 	N22.763 Billion	N14.142 Billion	62%	 45%
Total Revenues	N199.854 Billion	N173.367 Billion	87%	 94%

Figure 2 Summary of Expenditure Performance












What are we spending our Money on?	What did we say we would spend in 2022?	What did we actually spend in 2022?	How was our performance in 2022?	Did we spend more or less in 2022 compared to 2021?
Personnel 	N48.335 Billion	N40.11 Billion	83%	 1%
Overheads 	N30.863 Billion	N21.773 Billion	71%	 109%
Debt Service 	N5.5 Billion	N6.276 Billion	114%	 28%
Other Recurrent 	N5.561 Billion	N1.593 Billion	29%	 34%
Capital 	N107.816 Billion	N73.176 Billion	68%	 32%
Total Expenditure	N198.075 Billion	N142.927 Billion	72%	 18%

Figure 3 Summary of Recurrent Expenditure Performance by Planning Sector












Recurrent Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Land and regional Development	General Government Administration
						
Budget	N1.021 Billion	N0.128 Billion	N37.594 Billion	N0.637 Billion	N0.387 Billion	N48.701 Billion
Actual	N0.925 Billion	N0.109 Billion	N35.549 Billion	N0.62 Billion	N0.332 Billion	N46.682 Billion
Perf.	91%	85%	95%	97%	86%	96%
Sector	Health	Infrastructure	Law and Justice	Water	Information, Youth and Sports	Other
						<i>Others</i>
Budget	N9.28 Billion	N4.186 Billion	N2.173 Billion	N2.185 Billion	N0.734 Billion	N-14.752 Billion
Actual	N8.479 Billion	N3.297 Billion	N1.913 Billion	N1.46 Billion	N0.67 Billion	N-10.288 Billion
Perf.	91%	79%	88%	67%	91%	70%

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	N8.554 Billion	N2.752 Billion	N19.269 Billion	N5.929 Billion	N1.406 Billion	N5.277 Billion
Actual	N2.951 Billion	N1.652 Billion	N17.167 Billion	N3.44 Billion	N1.304 Billion	N3.906 Billion
Perf.	34%	60%	89%	58%	93%	74%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N12.678 Billion	N25.26 Billion	N1.308 Billion	N4.399 Billion	N0.168 Billion	N22.223 Billion
Actual	N11.396 Billion	N23.155 Billion	N1.137 Billion	N3.759 Billion	N0.141 Billion	N4.471 Billion
Perf.	90%	92%	87%	85%	84%	20%

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	N9.574 Billion	N2.88 Billion	N56.863 Billion	N6.566 Billion	N1.793 Billion	N53.978 Billion
Actual	N3.876 Billion	N1.76 Billion	N52.716 Billion	N4.06 Billion	N1.636 Billion	N50.588 Billion
Perf.	40%	61%	93%	62%	91%	94%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N21.958 Billion	N29.446 Billion	N3.481 Billion	N6.584 Billion	N0.902 Billion	N7.47 Billion
Actual	N19.875 Billion	N26.452 Billion	N3.05 Billion	N5.219 Billion	N0.811 Billion	N-5.817 Billion
Perf.	91%	90%	88%	79%	90%	-78%

Section 1 Budget Outturn

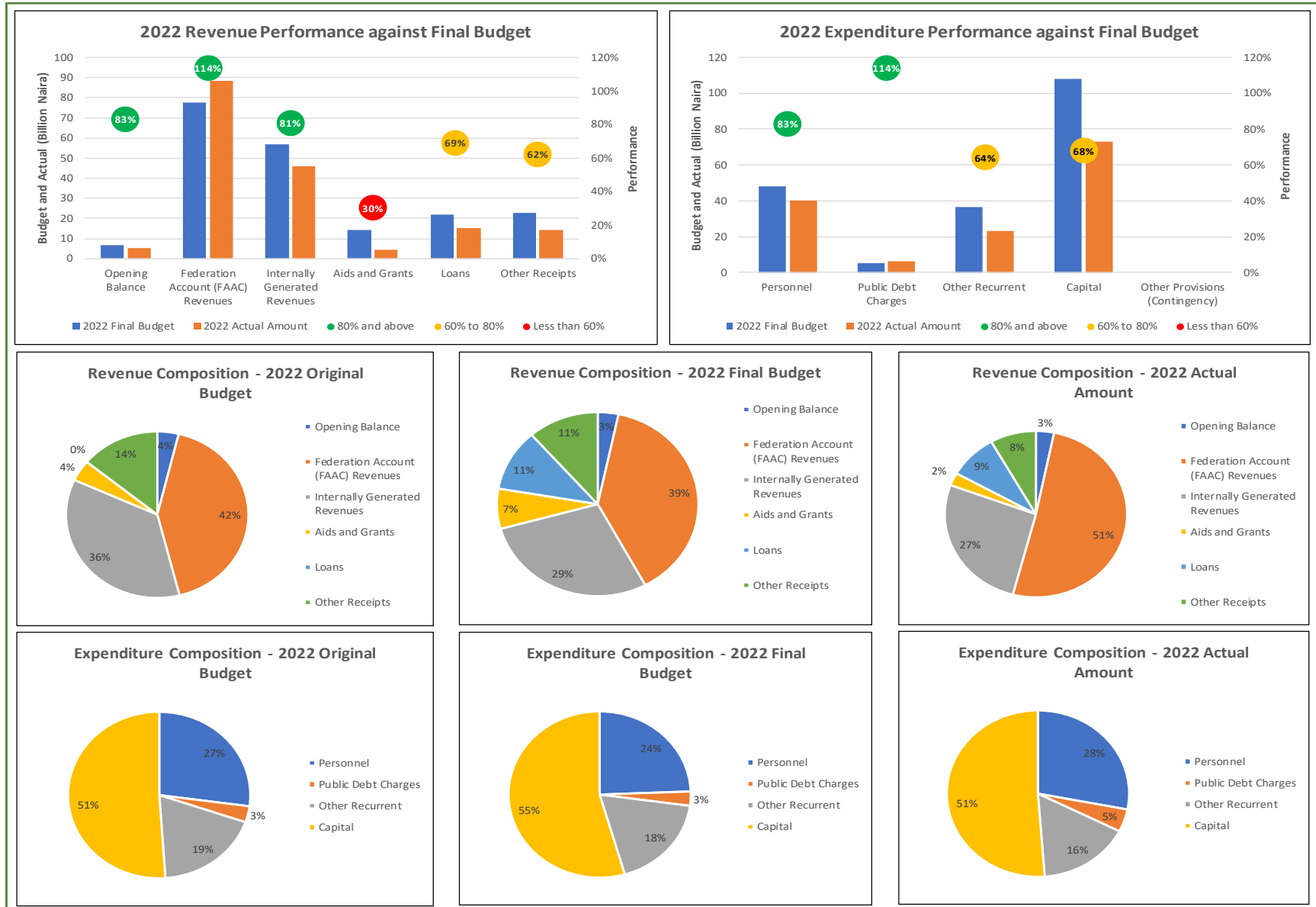
The total funds received for the 2022 financial year stood at **N173.366** billion out of the final approved estimate of **N199.853** billion representing **87%** performance. The total revenue consists of FAAC allocation received and IGR amounting to **N88.227** billion and **N46.123** billion which were higher than the **N77.55** billion and less than **N57.009** billion budget estimates. This achievement in the State's inflows above budgetary estimates is connected to the increase in the excess crude revenue and non-mineral revenue 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 **N4.278** billion which is equivalent to 30% relative to the final budget of **N14.132** billion. Moreover, the total actual expenditure was **N173.367** billion (87.0%) which is less than the estimated budget of **N199.854** billion which comprises actual capital expenditure of **N73.176** billion equivalents to 68% as against the estimated figure of **N107.816** billion. The actual personnel cost stood at **N40.11** billion (83%) when compared with final approved estimate of **N48.335** billion, while overhead cost stood at **N21.773** billion (71%) as against final approved estimate of **N30.863** billion. See the table 1 below:

Table 1 Budget Outturn

Overview of the Implementation of the Jigawa State 2022 Budget of Consolidation for Sustainable Soci-economic Development II							
Revenue	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	2021 Actual Amount	Growth in 2022
Opening Balance	6,000,000,000.00	6,670,000,000.00	5,557,689,175.00	- 1,112,310,825.00	83%	-	
Federation Account (FAAC) Revenues	66,800,000,000	77,550,000,000	88,227,209,654	10,677,209,654	114%	67,238,232,289	31%
Internally Generated Revenues	56,508,988,000	57,008,988,000	46,125,516,942	- 10,883,471,058	81%	3,970,149,556	1062%
Aids and Grants	6,490,000,000	14,132,000,000	4,278,287,496	- 9,853,712,504	30%	3,224,763,884	33%
Loans	-	21,730,000,000	15,035,902,286	- 6,694,097,714	69%	5,040,247,315	198%
Other Receipts	22,184,000,000	22,763,000,000	14,141,899,286	- 8,621,100,714	62%	9,738,698,964	45%
Total Revenue (including Opening Balance)	157,982,988,000	199,853,988,000	173,366,504,838	- 26,487,483,162	87%	89,212,092,007	94%
Expenditure	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	2021 Actual Amount	Growth in 2022
Personnel	48,334,550,000	48,334,550,000	40,109,574,750	- 8,224,975,250	83%	39,703,359,428	1%
Public Debt Charges	5,500,000,000	5,500,000,000	6,276,280,495	776,280,495	114%	4,904,336,823	28%
Other Recurrent	33,124,038,000	36,424,038,000	23,365,850,255	- 13,058,187,745	64%	21,149,357,904	10%
Capital	90,837,000,000	107,816,000,000	73,175,772,269	- 34,640,227,731	68%	55,412,351,864	32%
Total Expenditure	177,795,588,000	198,074,588,000	142,927,477,769	- 55,147,110,231	72%	121,169,406,018	18%

* Variance and Performance measured against 2022 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 2022, 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 FAAC Receipts to the tune of **N17.635 billion** - a 284% performance when compared with the budgeted amount of **N6.210 billion**. The total FAAC receipt was **N88.227 billion**, representing a 31% growth over 2021 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	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	2021 Actual Amount	Growth in 2022
Statutory Allocation	41,900,000,000	43,900,000,000	42,453,563,514	- 1,446,436,486	97%	39,599,284,367	7%
VAT	21,440,000,000	27,440,000,000	28,138,353,650	698,353,650	103%	23,102,976,464	22%
Other Federation Account	3,460,000,000	6,210,000,000	17,635,292,490	11,425,292,490	284%	4,535,971,458	289%
Total Federation Account Revenues	66,800,000,000	77,550,000,000	88,227,209,654	10,677,209,654	114%	67,238,232,289	31%

* Variance and Performance measured against 2022 Final Budget

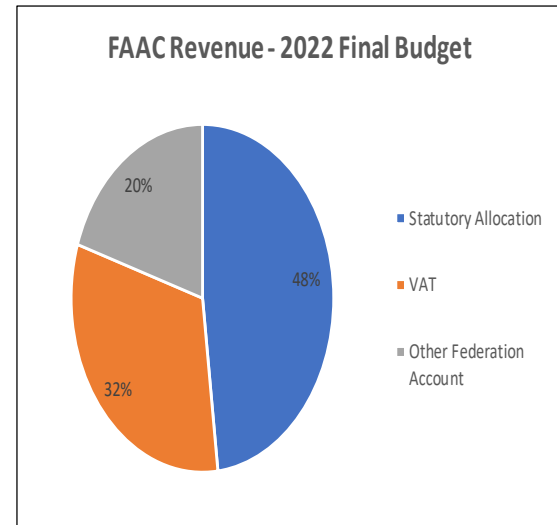
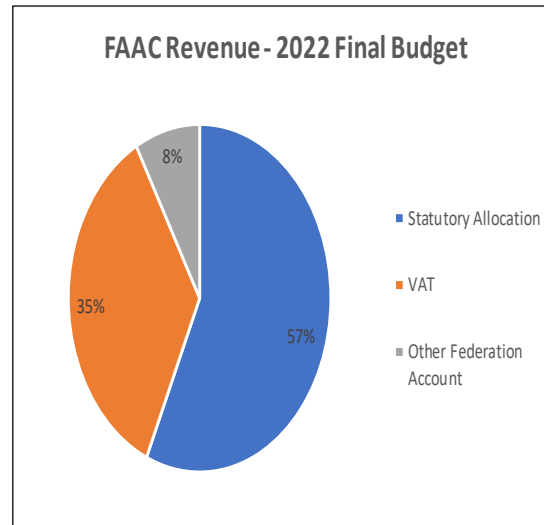
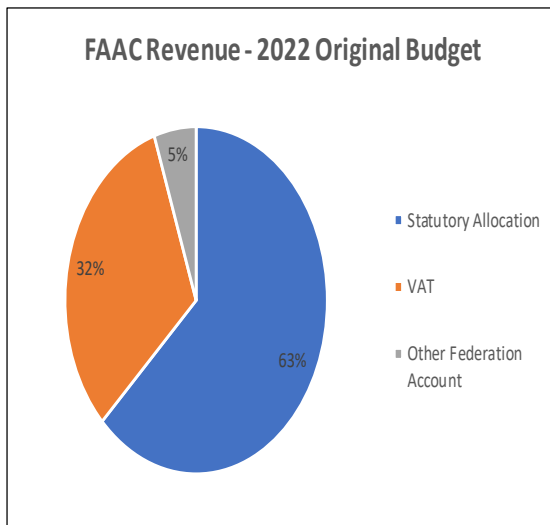


Table 3 below indicates the actual and budgeted Internally Generated Revenue (IGR) by the State as well as the top 10 revenue generating Ministries, Departments and Agencies (MDAs) in Table 4.

*Internally Generated Revenue comprises Tax and Non-Tax Revenue. The total tax revenue budget was **N6.193** billion while the total non-tax revenue budget was **N50.816** billion, (It was observed that the quoted figure differs from the approved budget) making a total of **N57.009** billion budgeted IGR. The actual tax revenue collected amounted to **N6.287** billion representing 102% of the budgeted amount and **N38.839** billion was generated from non-tax revenue equivalent to 78%. 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 **N46.126** billion - a 81% performance when compared with total budgeted IGR.*

*Ministry of Finance generated the highest revenue of **N4.811** billion representing (221.5%) as against the final estimated budget of **N2.172** billion while Sule Lamido University recorded the least collection of N78.369 million representing 35% 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 the 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	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	2021 Actual Amount	Growth in 2022
Tax Revenues	5,693,200,000	6,193,200,000	6,286,798,719	93,598,719	102%	3,970,149,556	58%
Tax Revenues - Personal	5,434,100,000	5,934,100,000	5,994,330,733	60,230,733	101%	3,970,149,556	51%
Tax Revenue - Other	259,100,000	259,100,000	292,467,986	33,367,986	113%	-	-
Non-Tax Revenues	50,815,788,000	50,815,788,000	39,838,718,223	- 10,977,069,777	78%	-	-
Licenses	87,342,000	87,342,000	7,049,559	- 80,292,441	8%	-	-
Mining Rent	-	-	-	-	-	-	-
Fees	2,343,187,000	2,343,187,000	2,051,473,473	- 291,713,527	88%	-	-
Fines	31,350,000	31,350,000	34,288,773	2,938,773	109%	-	-
Sales	1,139,065,000	1,139,065,000	4,332,221,956	3,193,156,956	380%	-	-
Earnings	544,816,000	544,816,000	982,421,123	437,605,123	180%	-	-
Rent On Government Buildings	78,250,000	78,250,000	124,362,047	46,112,047	159%	-	-
Rent on Land and Others	2,127,000,000	2,127,000,000	3,603,590,199	1,476,590,199	169%	-	-
Repayments	3,436,226,000	3,436,226,000	1,873,227,164	- 1,562,998,836	55%	-	-
Investment Income	-	-	-	-	-	-	-
Interest Earned	505,300,000	505,300,000	803,643,836	298,343,836	159%	-	-
Reimbursement	40,523,252,000	40,523,252,000	26,026,440,093	- 14,496,811,907	64%	-	-
Miscellaneous Income	-	-	-	-	-	-	-
Total IGR	56,508,988,000	57,008,988,000	46,125,516,942	- 10,883,471,058	81%	3,970,149,556	1062%

* Variance and Performance measured against 2022 Final Budget

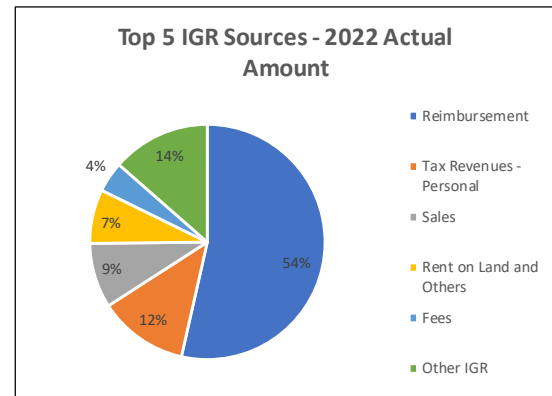
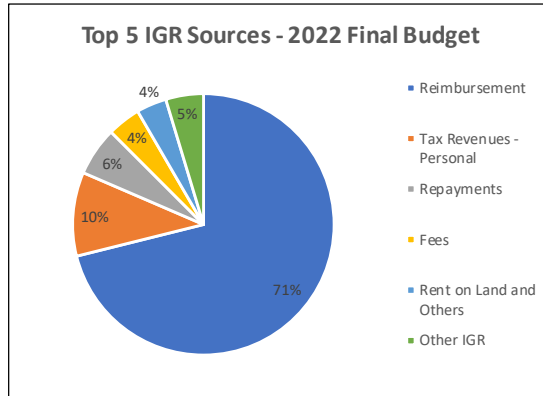
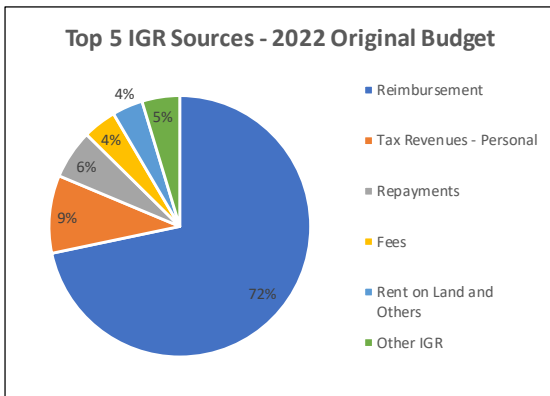
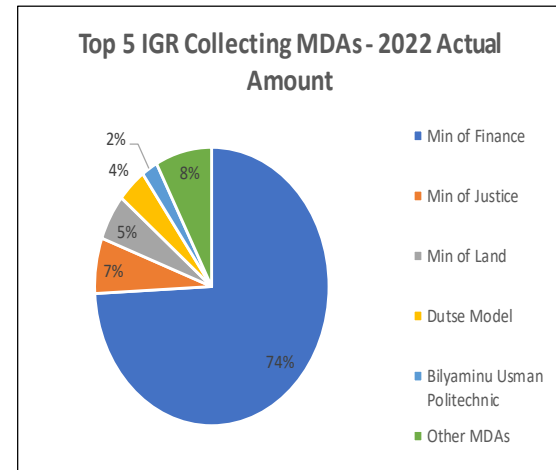
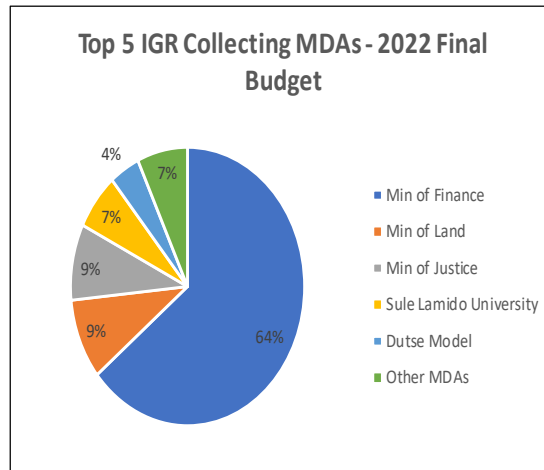
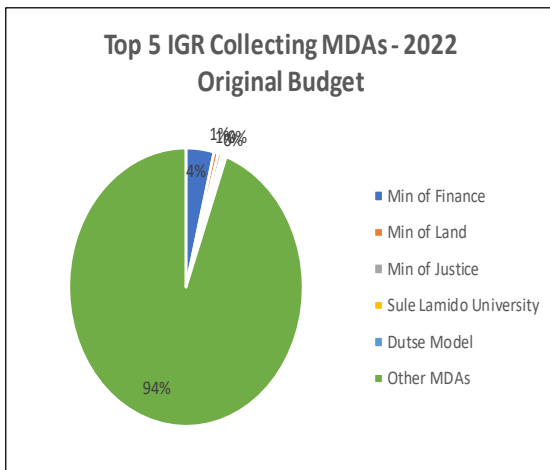


Table 4 Internally Generated Revenue Outturn by MDA

Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?							
IGR Collecting MDAs (Top 10)	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	2021 Actual Amount	Growth in 2022
Min of Finance	2,172,000,000	2,172,000,000	4,811,129,129	2,639,129,129	222%	-	
Min of Justice	300,000,000	300,000,000	417,258,347	117,258,347	139%	-	
Min of Land	317,000,000	317,000,000	346,607,399	29,607,399	109%	-	
Dutse Model	142,000,000	142,000,000	259,389,672	117,389,672	183%	-	
Bilyaminu Usman Politechnic	62,574,000	62,574,000	143,644,069	81,070,069	230%	-	
Jigawa State Politechnic	58,570,825	58,570,825	133,357,178	74,786,353	228%	-	
School of Health Technology	47,000,000	47,000,000	123,048,474	76,048,474	262%	-	
Ministry of Health	67,787,000	67,787,000	91,877,184	24,090,184	136%	-	
State Independent Electoral Commission	1,000,000	1,000,000	79,600,000	78,600,000	7960%	-	
Sule Lamido University	222,600,000	222,600,000	78,369,372	- 144,230,628	35%	-	
Other Revenue Collecting Agencies	52,859,356,175	-	-	-		-	
Total Internally Generated Revenue	56,508,988,000	57,008,988,000	46,125,516,942	- 10,883,471,058	81%	3,970,149,556	1062%

* Variance and Performance measured against 2022 Final Budget



Section 3 Expenditure Outturn

Table 4 below shows the expenditure outturn, which indicates a total sum of **N198.074** billion as the final budget estimate for the year 2022 which comprises the recurrent and capital expenditure with actual spending of **N142.927** billion equivalent to 72%.

Accordingly, **N73.175** billion was spent on capital expenditure, equivalent to 68% as against the estimated **N107.816** billion. Whereas **N69.75** billion was spent on recurrent expenditure against the budget estimate of **N90.258** billion, equivalent to 77.2%.

It should be noted that 48.8% of the total actual expenditure was incurred on recurrent expenditure while the remaining 48% was expended on capital expenditure.

Table 5 Expenditure Outturn

What did we spend our Resources on?							
FAAC Revenue	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	2021 Actual Amount	Growth in 2022
Personnel	48,334,550,000	48,334,550,000	40,109,574,750	8,224,975,250	83%	39,703,359,428	1%
CRF Salaries	235,553,000	235,553,000	179,808,051	55,744,949	76%	142,124,586	27%
All Other Salaries, Wages and Allowances	45,824,927,000	45,824,927,000	37,675,676,392	8,149,250,608	82%	37,378,847,896	1%
Social Contributions	1,408,570,000	1,408,570,000	1,415,049,682	- 6,479,682	100%	1,400,672,496	1%
Social Benefits	865,500,000	865,500,000	839,040,626	26,459,374	97%	781,714,450	7%
Other Recurrent	38,624,038,000	41,924,038,000	29,642,130,750	12,281,907,250	71%	26,053,694,726	14%
Overheads	27,563,140,000	30,863,140,000	21,773,004,654	9,090,135,346	71%	19,960,953,899	9%
Public Debt Charges	5,500,000,000	5,500,000,000	6,276,280,495	- 776,280,495	114%	4,904,336,823	28%
Transfers of State IGR to LGCs	3,848,798,000	3,848,798,000	-	3,848,798,000	0%	-	-
Others (Staff Loans, Grants, Subsidies, Other Transfer)	1,712,100,000	1,712,100,000	1,592,845,601	119,254,399	93%	1,188,404,005	34%
Capital	90,837,000,000	107,816,000,000	73,175,772,269	34,640,227,731	68%	55,412,351,864	32%
Total Expenditure	177,795,588,000	198,074,588,000	142,927,477,769	55,147,110,231	72%	121,169,406,018	18%

* Variance and Performance measured against 2022 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. However, the 2022 audited financial does not contained audit findings.

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 2022.

- *The State Statutory Allocation for the year was less than the projected figure with the sum of **N42.453 billion**. While Other Federation Account Distribution surpasses the budgeted estimate by **N6.210 billion** as a result of the rise in the price of crude oil. Likewise, there **in the value-added tax the actual surpasses the projected figure by N22.128Billion**.*
- *There was an increase in Independent Tax Revenue by **N5.786 billion against the final budget**, due to the automation upgrade of the Tax Database.*
- *The total actual expenditure was **N142.927 billion** which represents 72.1% of the final budget of **N198.074 billion**. However, 51.2% of the total expenditure was on capital while the remaining 48.8% was on recurrent.*
- *The total reserve stated in the statement of changes in net assets as at the end of 2022 stood at **N110.445 billion**.*

The table below illustrates the breakdown of revenue and expenditure for the year 2022.

Table 7 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	2021 Actual Amount	2022 Original Budget	2022 Budget Amendments	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Revenues							
Opening Balance	-	6,000,000,000	670,000,000	6,670,000,000	5,557,689,175	4,887,689,175	830%
Statutory Allocation	39,599,284,367	41,900,000,000	2,000,000,000	43,900,000,000	42,453,563,514	40,453,563,514	2123%
VAT	23,102,976,464	21,440,000,000	6,000,000,000	27,440,000,000	28,138,353,650	22,138,353,650	469%
Other FAAC Receipts	4,535,971,458	3,460,000,000	2,750,000,000	6,210,000,000	17,635,292,490	14,885,292,490	641%
Tax Revenue	3,970,149,556	5,693,200,000	500,000,000	6,193,200,000	6,286,798,719	5,786,798,719	1257%
Non-Tax Revenue	-	50,815,788,000	-	50,815,788,000	39,838,718,223	39,838,718,223	
Domestic Aids and Grants	2,059,640,609	6,490,000,000	7,000,000,000	13,490,000,000	4,278,287,496	- 2,721,712,504	61%
Foreign Aids and Grants	1,165,123,274	-	642,000,000	642,000,000	-	- 642,000,000	0%
Domestic Loans	-	-	12,500,000,000	12,500,000,000	15,035,902,286	2,535,902,286	120%
Foreign Loans	5,040,247,315	-	9,230,000,000	9,230,000,000	-	- 9,230,000,000	0%
Other Receipts	9,738,698,964	22,184,000,000	579,000,000	22,763,000,000	14,141,899,286	13,562,899,286	2442%
Total Revenue (including opening balance) (a)	89,212,092,007	157,982,988,000	41,871,000,000	199,853,988,000	173,366,504,838	131,495,504,838	414%
Expenditures							
CRF Salaries	142,124,586	235,553,000	-	235,553,000	179,808,051	179,808,051	
All Other Salaries, Wages and Allowances	37,378,847,896	45,824,927,000	-	45,824,927,000	37,675,676,392	37,675,676,392	
Social Contributions	1,400,672,496	1,408,570,000	-	1,408,570,000	1,415,049,682	1,415,049,682	
Overheads	19,960,953,899	27,563,140,000	3,300,000,000	30,863,140,000	21,773,004,654	18,473,004,654	660%
Public Debt Charges	4,904,336,823	5,500,000,000	-	5,500,000,000	6,276,280,495	6,276,280,495	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	1,188,404,005	1,712,100,000	-	1,712,100,000	1,592,845,601	1,592,845,601	
Capital	55,412,351,864	90,837,000,000	16,979,000,000	107,816,000,000	73,175,772,269	56,196,772,269	431%
Total Expenditure (including contingency) (b)	121,169,406,018	177,795,588,000	20,279,000,000	198,074,588,000	142,927,477,769	122,648,477,769	705%

* Variance and Performance measured against 2022 Final Budget

Table 8 Assets and Liabilities

Assets and Liabilities of the State			
Item	As at 31st December 2022	As at 31st December 2021	Change in Assets / Liabilities
Assets	244,702,903,029	-	244,702,903,029
Plants, Properties and Investments	155,315,435,336	-	155,315,435,336
Unclassified Assets	34,490,703,094	-	34,490,703,094
Securities	-	-	-
Investment Property	23,283,863,337	-	23,283,863,337
Cash and Cash Equivalents	22,541,427,228	-	22,541,427,228
Receivables	3,104,017,162	-	3,104,017,162
Inventories (Stocks)	5,967,456,871	-	5,967,456,871
Liabilities	110,445,390,582	-	110,445,390,582
Debt (Long and Short Term)	-	-	-
Payables and Other Liabilities	110,445,390,582	-	110,445,390,582

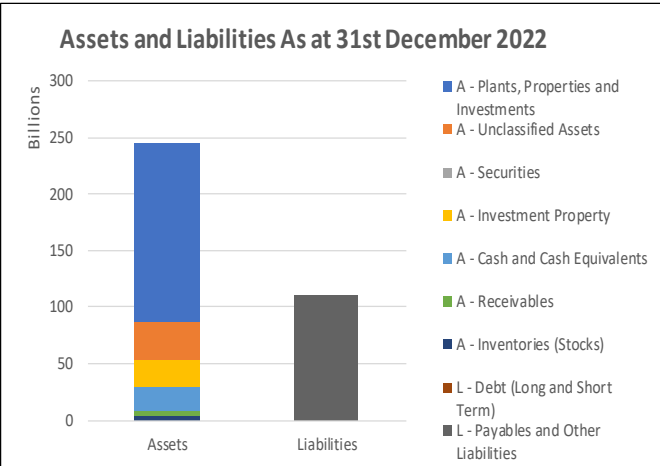
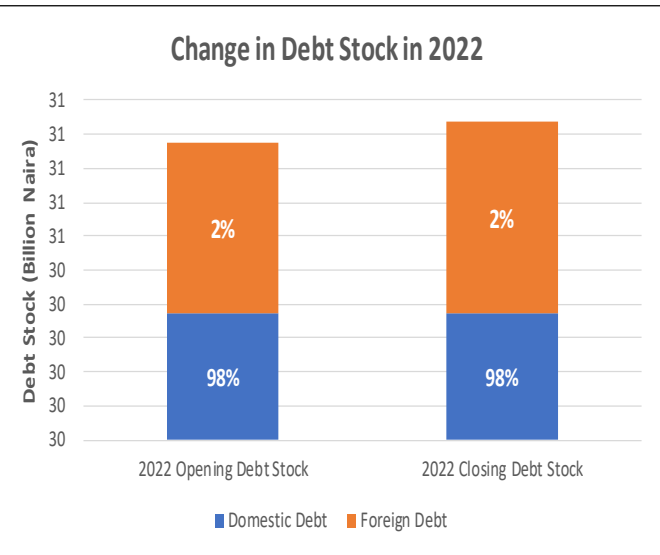


Table 9 Dynamics in Debt Stock

How much did we borrow and how much debt did we repay?			
Item	Domestic Debt	Foreign Debt	Total Debt
2022 Opening Debt Stock	30,273,514,160	502,800,319	30,776,314,479
2022 New Loans Taken	15,035,902,286	-	15,035,902,286
2022 Principal Repayment	738,330,633	-	738,330,633
Adjustments (Positive means increase)	- 14,297,571,653	62,603,089	- 14,234,968,564
2022 Closing Debt Stock	30,273,514,160	565,403,408	30,838,917,568
Net Increase in Debt Stock	-	62,603,089	62,603,089

Cost of Servicing Debt			
Item	Domestic Debt	Foreign Debt	Total Debt
Interest Payments in 2022	4,972,546,454	565,403,408	5,537,949,862
Approximate Interest Rate	16.4%	105.9%	18.0%



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 11 sectors in the Jigawa State Development Plan. The estimated budget was slightly higher than the actual expenditures including the aggregate figure from 'other MDA expenditure'. Therefore, the level of performance stocked between the ranges of **67% to 97%**. While the share for each sector being similar, both as a percentage of budget and actual expenditure. As usual, the Governance Sector got the highest share of both estimate and actual amounts of 53% and 52% respectively followed by Education sector the with an estimate of 41% and an actual of 40% while the Commerce and Regional Development Sectors got the least share of estimate and actual of less than 0.12% and 0.42 respectively.*

Capital Expenditure

*Table 9 represents capital expenditure of 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 Health sector spent **N11.396 billion** equivalent to 90% as against the estimate.*

Total Expenditure

*Table 10 indicates top highest spending sectors, the Education sector received the highest total actual expenditure which is about **N52.175 billion** (32.0%) of the state's total actual expenditure **N74.497 billion**, followed by governance sector which got **N50.578 billion** (31.0%). The Infrastructure sector received **N26.452 billion** (16.0%) while Commerce and Regional Development sectors got the least actual expenditure to the tune of **N1.760 billion** (1.1%) and **1.636 billion** (1.0%) respectively. The performance shows none of the sector received above its budgetary provisions. All other sectors performed positively within the range of 40% to 93%.*

Table 10 Recurrent Expenditure by Mains Sectors of Government

Recurrent Expenditure by NCOA Sector							
Expenditure by Sector (NCOA Administrative Segment)	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	48,700,925,000	48,700,925,000	46,682,208,587	2,018,716,413	96%	53%	52%
Economic Sector	2,703,665,000	2,703,665,000	2,445,175,696	258,489,304	90%	3%	3%
Law and Justice Sector	1,619,882,000	1,619,882,000	1,426,272,200	193,609,800	88%	2%	2%
Social Services Sector	38,860,935,000	38,860,935,000	38,860,935,000	-	100%	42%	43%
Total Expenditure	92,272,898,000	92,272,898,000	89,746,674,157	2,526,223,843	97%		

* Variance and Performance measured against 2022 Final Budget

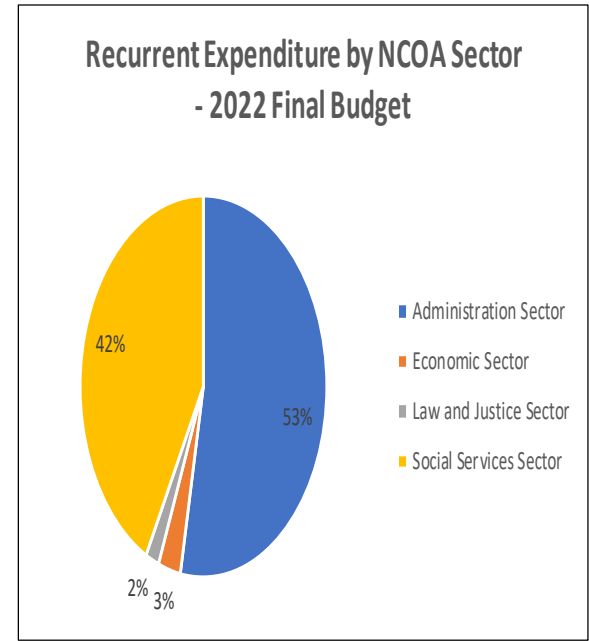
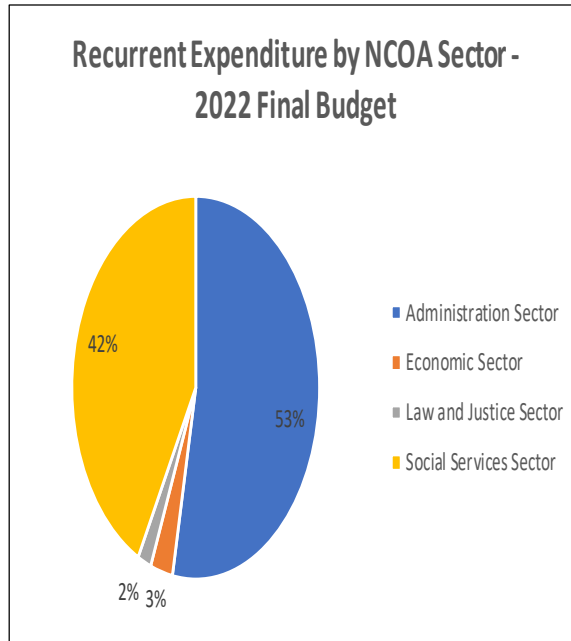
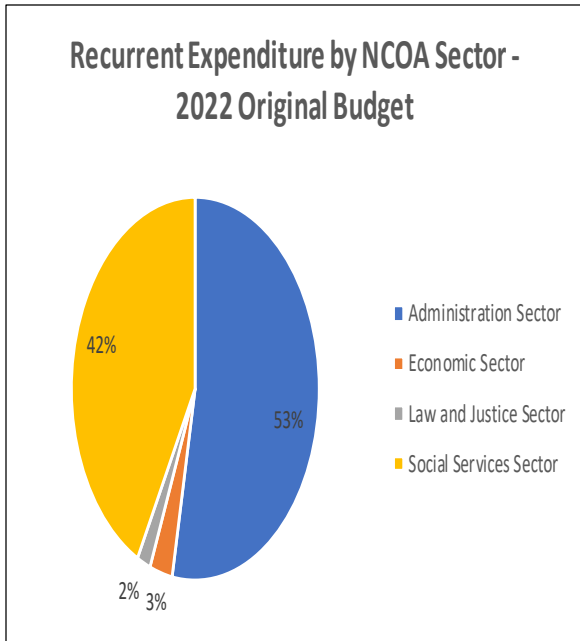


Table 11 Top Ten Capital Expenditure by Mains Sectors of Government

Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	4,978,700,000	5,276,700,000	3,905,671,338	1,371,028,662	74%	5%	5%
Economic Sector	44,706,000,000	55,380,000,000	34,672,528,342	20,707,471,658	63%	51%	47%
Law and Justice Sector	1,308,000,000	1,308,000,000	1,137,323,528	170,676,472	87%	1%	2%
Social Services Sector	39,844,300,000	45,851,300,000	33,460,249,060	12,391,050,940	73%	42%	45%
Total Expenditure	92,242,500,000	109,221,500,000	74,479,756,404	34,741,743,596	68%		

* Variance and Performance measured against 2022 Final Budget

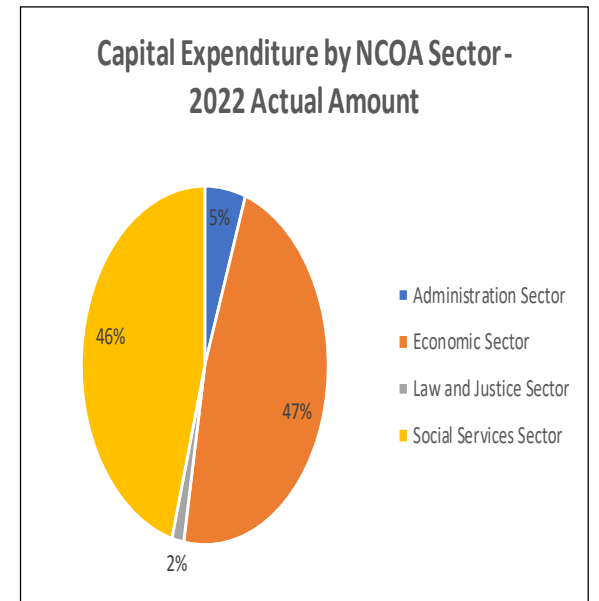
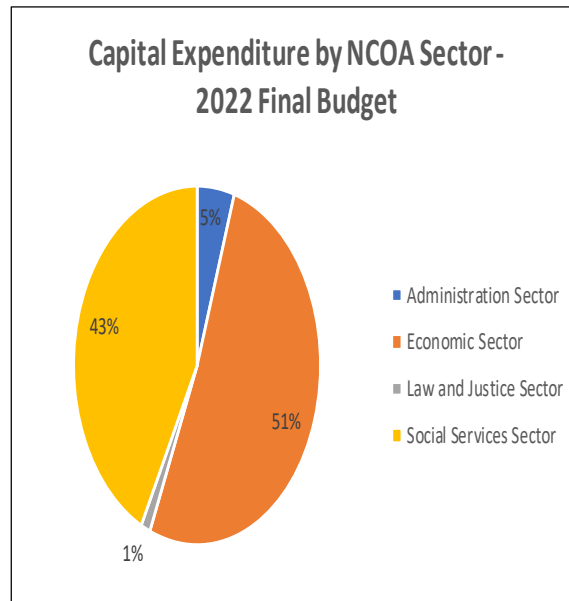
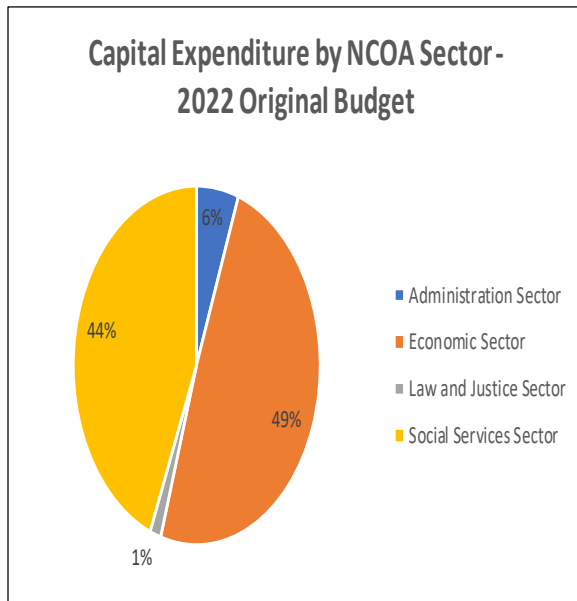


Table 12 Top Ten Total Expenditure by Mains Sectors of Government

Total Expenditure by NCOA Sector							
Infrastructure	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	53,679,625,000	53,977,625,000	50,587,879,925	3,389,745,075	94%	27%	31%
Economic Sector	47,409,665,000	58,083,665,000	37,117,704,038	20,965,960,962	64%	29%	23%
Law and Justice Sector	2,927,882,000	2,927,882,000	2,563,595,728	364,286,272	88%	1%	2%
Social Services Sector	78,705,235,000	84,712,235,000	72,321,184,060	12,391,050,940	85%	42%	44%
Total Expenditure	184,515,398,000	201,494,398,000	164,226,430,561	37,267,967,439	82%		

* Variance and Performance measured against 2022 Final Budget

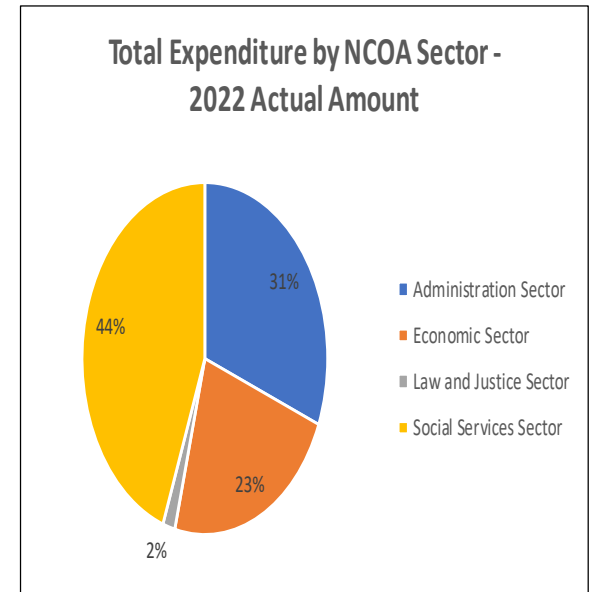
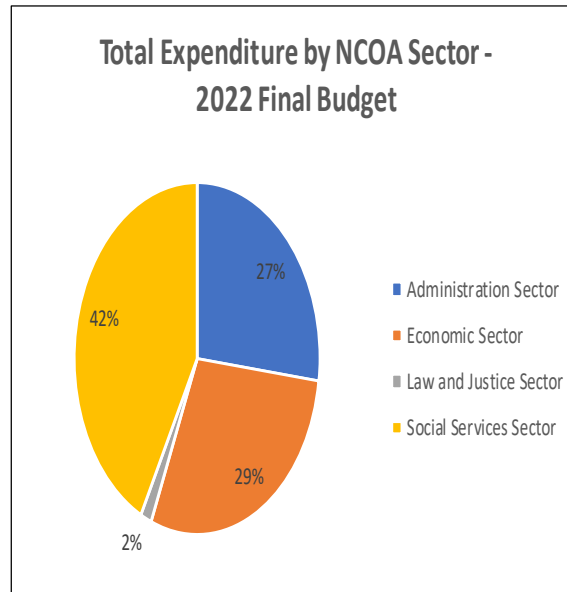
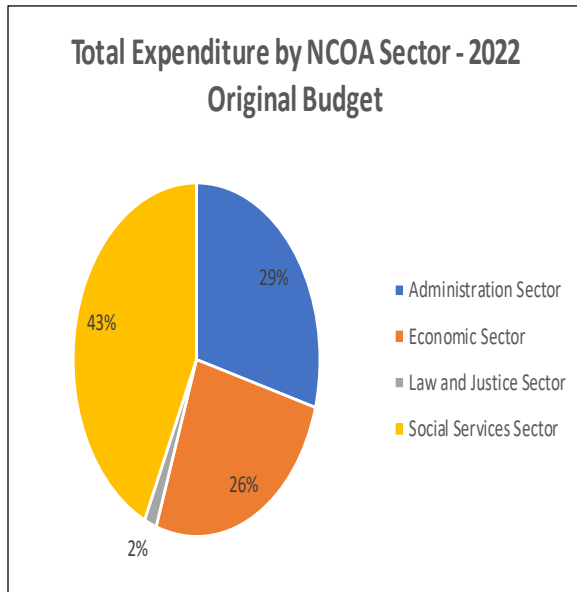


Figure 8 Top Twenty Recurrent Expenditure by Main Organisations

Recurrent Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Agriculture	1,020,500,000	1,020,500,000	925,048,442	95,451,558	91%	1%	1%
Commerce and Industry	128,359,000	128,359,000	108,581,793	19,777,207	85%	0%	0%
Education	37,594,019,000	37,594,019,000	35,549,212,227	2,044,806,773	95%	41%	40%
Environment	637,081,000	637,081,000	619,816,676	17,264,324	97%	1%	1%
Land and Regional Development	387,491,000	387,491,000	332,082,674	55,408,326	86%	0%	0%
General Government Administration	48,700,925,000	48,700,925,000	46,682,208,587	2,018,716,413	96%	53%	52%
Health	9,279,784,000	9,279,784,000	8,478,923,600	800,860,400	91%	10%	9%
Infrastructure	4,186,012,000	4,186,012,000	3,296,573,938	889,438,062	79%	5%	4%
Law and Justice	2,172,532,000	2,172,532,000	1,912,718,033	259,813,967	88%	2%	2%
Water	2,184,986,000	2,184,986,000	1,459,548,667	725,437,333	67%	2%	2%
Information, Youth and Sports	733,670,000	733,670,000	669,654,980	64,015,020	91%	1%	1%
Other Main Orgs	- 14,752,461,000	- 14,752,461,000	- 10,287,695,460	- 4,464,765,540	70%	-16%	-11%
Total Expenditure	92,272,898,000	92,272,898,000	89,746,674,157	2,526,223,843	97%		

Figure 9 Top Twenty Capital Expenditure by Main Organisations

Capital Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Agriculture	8,553,500,000	8,553,500,000	2,950,809,738	5,602,690,262	34%	8%	4%
Commerce and Industry	2,751,500,000	2,751,500,000	1,651,598,814	1,099,901,186	60%	3%	2%
Education	19,268,900,000	19,268,900,000	17,166,722,836	2,102,177,164	89%	18%	23%
Environment	5,929,000,000	5,929,000,000	3,440,493,487	2,488,506,513	58%	5%	5%
Land and Regional Development	1,405,500,000	1,405,500,000	1,303,984,135	101,515,865	93%	1%	2%
General Government Administration	4,978,700,000	5,276,700,000	3,905,671,338	1,371,028,662	74%	5%	5%
Health	12,678,200,000	12,678,200,000	11,396,370,484	1,281,829,516	90%	12%	15%
Infrastructure	25,260,200,000	25,260,200,000	23,155,463,193	2,104,736,807	92%	23%	31%
Law and Justice	1,307,999,000	1,307,999,000	1,137,323,528	170,675,472	87%	1%	2%
Water	4,398,900,000	4,398,900,000	3,759,435,303	639,464,697	85%	4%	5%
Information, Youth and Sports	168,300,000	168,300,000	141,369,851	26,930,149	84%	0%	0%
Other Main Orgs	5,541,801,000	22,222,801,000	4,470,513,697	17,752,287,303	20%	20%	6%
Total Expenditure	92,242,500,000	109,221,500,000	74,479,756,404	34,741,743,596	68%		

Figure 10 Top Twenty Total Expenditure by Main Organisations

Total Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Agriculture	9,574,000,000	9,574,000,000	3,875,858,180	5,698,141,820	40%	5%	2%
Commerce and Industry	2,879,859,000	2,879,859,000	1,760,180,607	1,119,678,393	61%	1%	1%
Education	56,862,919,000	56,862,919,000	52,715,935,063	4,146,983,937	93%	28%	32%
Environment	6,566,081,000	6,566,081,000	4,060,310,163	2,505,770,837	62%	3%	2%
Land and Regional Development	1,792,991,000	1,792,991,000	1,636,066,809	156,924,191	91%	1%	1%
General Government Administration	53,679,625,000	53,977,625,000	50,587,879,925	3,389,745,075	94%	27%	31%
Health	21,957,984,000	21,957,984,000	19,875,294,084	2,082,689,916	91%	11%	12%
Infrastructure	29,446,212,000	29,446,212,000	26,452,037,131	2,994,174,869	90%	15%	16%
Law and Justice	3,480,531,000	3,480,531,000	3,050,041,562	430,489,438	88%	2%	2%
Water	6,583,886,000	6,583,886,000	5,218,983,970	1,364,902,030	79%	3%	3%
Information, Youth and Sports	901,970,000	901,970,000	811,024,831	90,945,169	90%	0%	0%
Other Main Orgs	- 9,210,660,000	7,470,340,000	- 5,817,181,763	13,287,521,763	-78%	4%	-4%
Total Expenditure	184,515,398,000	201,494,398,000	164,226,430,561	37,267,967,439	82%		

Section 6 Top Value Capital Projects

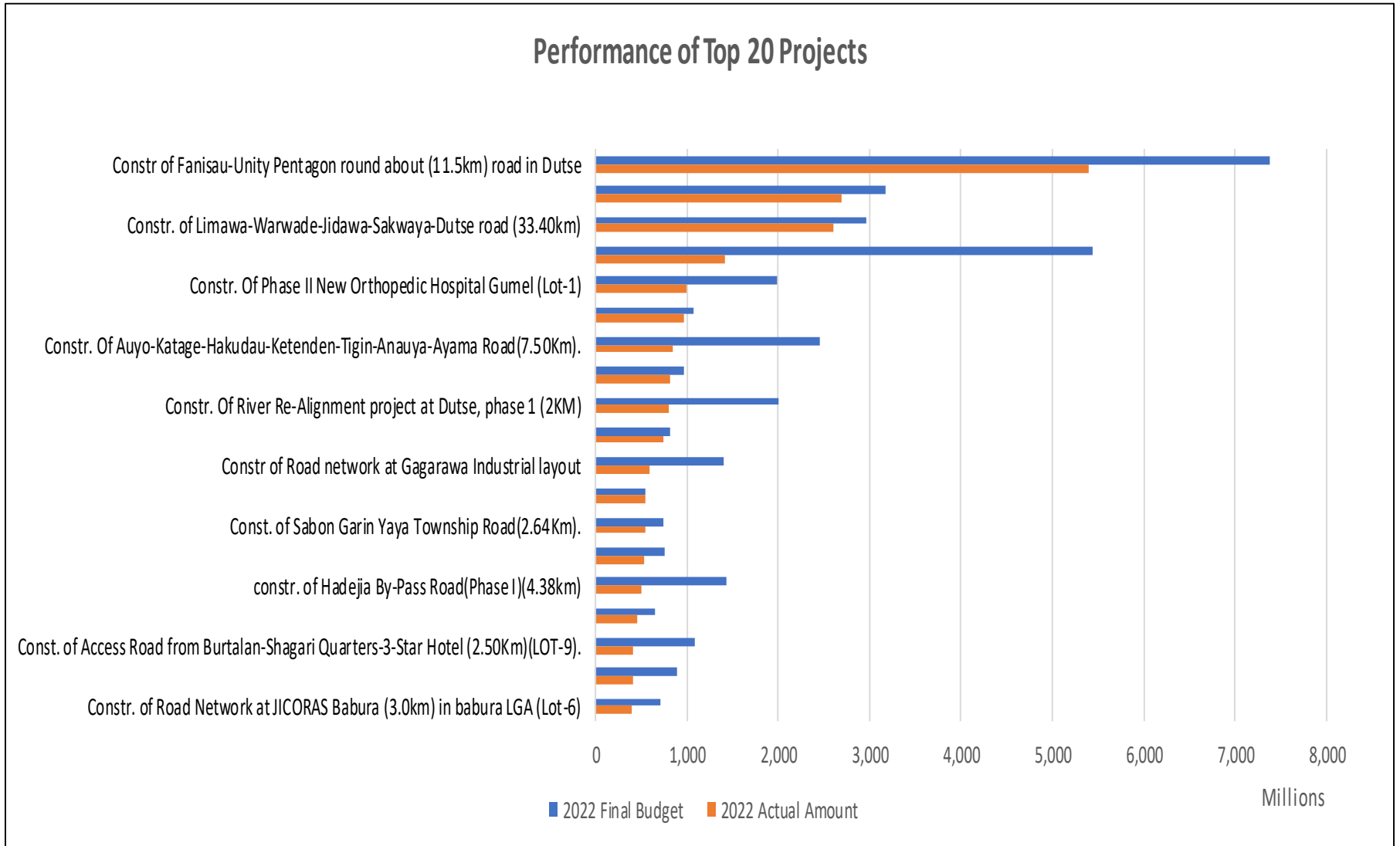
This section outlines information on the largest 15-20 capital projects in the budget, and the actual expenditure from the implementation of the fiscal year budget.

The table shows some top value projects implemented in the 2022 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)	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Constr of Fanisau-Unity Pentagon round about (11.5km) road in Dutse	7,381,688,378	7,381,688,378	5,390,186,937	1,991,501,441	73%	Dutse	0
Rehab. Of Dutse Township road phase II (10.110km)	3,173,304,409	3,173,304,409	2,688,981,022	484,323,386	85%	Dutse	0
Constr. of Limawa-Warwade-Jidawa-Sakwaya-Dutse road (33.40km)	2,968,551,896	2,968,551,896	2,611,339,803	357,212,093	88%	Dutse	0
Const. of Garki-Jigawar Dan Ali Road (37km)(LOT-4).	5,436,661,898	5,436,661,898	1,417,711,432	4,018,950,466	26%	Garki	0
Constr. Of Phase II New Orthopedic Hospital Gumel (Lot-1)	1,996,725,971	1,996,725,971	1,005,351,375	991,374,595	50%	Gumel	0
Constr. Of Birnin Kudu Township Road (3.51km) (lot-5)	1,081,610,075	1,081,610,075	968,931,457	112,678,617	90%	B/kudu	0
Constr. Of Auyo-Katage-Hakudau-Ketenden-Tigin-Anauya-Ayama Road(7.50Km).	2,455,270,265	2,455,270,265	855,843,291	1,599,426,973	35%	Auyo	0
Rehab. Of Dutse Township road phase I (1.250km)	972,442,158	972,442,158	812,016,426	160,425,731	84%	Dutse	0
Constr. Of River Re-Alignment project at Dutse, phase 1 (2KM)	1,999,219,676	1,999,219,676	803,044,623	1,196,175,053	40%	Dutse	0
Construction of (30NO.) Boys Quarters, External Electrification and Water supply to individual Legislator's Quarters at Disina in Dutse L.G.A.	812,600,502	812,600,502	740,951,630	71,648,872	91%	Dutse	0
Constr of Road network at Gagarawa Industrial layout	1,398,300,692	1,398,300,692	591,317,339	806,983,353	42%	Gagarawa	0
Constr Road Network and parking space new school of nursing andMidwifery babura (Phase II) Lot-2	550,744,511	550,744,511	549,225,400	1,519,111	100%	Babura	0
Const. of Sabon Garin Yaya Township Road(2.64Km).	743,603,667	743,603,667	543,905,298	199,698,369	73%	Taura	0
Constr. of Dutse township road (15 & 20)	760,653,932	760,653,932	540,282,933	220,370,999	71%	Dutse	0
constr. of Hadejia By-Pass Road(Phase I)(4.38km)	1,436,456,877	1,436,456,877	510,939,861	925,517,016	36%	Hadejia	0
Landscaping and External works at new Jigawa State Broadcasting Complex	657,635,647	657,635,647	457,989,460	199,646,187	70%	Dutse	0
Const. of Access Road from Burtalan-Shagari Quarters-3-Star Hotel (2.50Km)(LOT-9).	1,081,772,204	1,081,772,204	420,268,059	661,504,145	39%	Dutse	0
Const. of Gwaram - Warji - Bauchi Border Road (6.2Km) (LOT-1).	900,150,019	900,150,019	417,607,373	482,542,646	46%	Gwaram	0
Constr. of Road Network at JICORAS Babura (3.0km) in babura LGA (Lot-6)	713,291,710	713,291,710	399,267,089	314,024,621	56%	Babura	0
Others Capital Expenditure	53,451,701,392	70,430,701,392	51,099,414,601	19,331,286,791	73%		
Total Capital Expenditure	90,837,000,000	107,816,000,000	73,175,772,269	34,640,227,731	68%		

Figure 11 Largest Projects Graph



Section 7 Citizen-Nominated Projects - Implementation Status Report

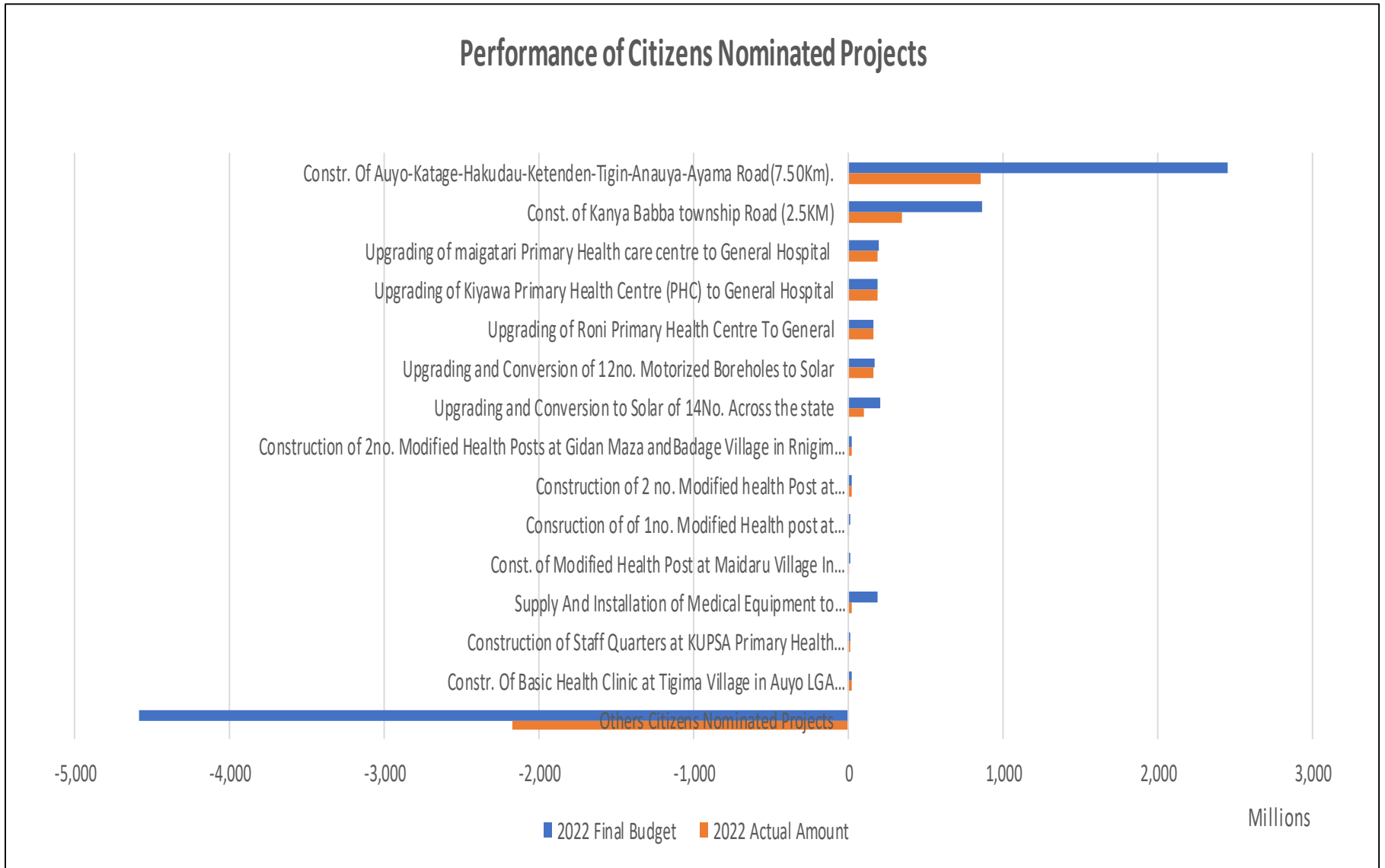
This section outlines the financial information on top Ministries, Departments and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

20 citizens' nominated projects were sampled and presented in Table 14 below, including the Upgrading of 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)	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Constr. Of Auyo-Katage-Hakudau-Ketenden-Tigin-Anauya-Ayama Road(7.50Km)	2,455,270,265	2,455,270,265	855,843,291	1,599,426,973	35%	Auyo	0
Const. of Kanya Babba township Road (2.5KM)	864,614,122	864,614,122	351,196,858	513,417,263	41%	Kanya	0
Upgrading of maigatari Primary Health care centre to General Hospital	193,797,733	193,797,733	192,374,833	1,422,900	99%	Maigatari	0
Upgrading of Kiyawa Primary Health Centre (PHC) to General Hospital	185,556,695	185,556,695	185,417,431	139,264	100%	Kiyawa	0
Upgrading of Roni Primary Health Centre To General	166,508,838	166,508,838	165,185,585	1,323,253	99%	Roni	0
Upgrading and Conversion of 12no. Motorized Boreholes to Solar	173,097,199	173,097,199	159,915,925	13,181,274	92%	State	0
Upgrading and Conversion to Solar of 14No. Across the state	205,293,663	205,293,663	98,424,900	106,868,763	48%	Across the state	0
Construction of 2no. Modified Health Posts at Gidan Maza andBadage Village in	21,706,963	21,706,963	21,704,363	2,600	100%	Ringim	0
Construction of 2 no. Modified health Post atTuwakkalta amd Jumm'ar Atusur Vi	19,171,161	19,171,161	19,334,018	162,857	101%	Kiri Kasamma and Kafin H	0
Consruction of of 1no. Modified Health post atNagwamatse Village in Sule tanka	9,585,581	9,585,581	9,074,214	511,367	95%	Sule Tankarkar	0
Const. of Modified Health Post at Maidaru Village InMalam Madori Constituency (2021 Cons	9,588,581	9,588,581	8,672,668	915,912	90%	Mallam Madori	0
Supply And Installation of Medical Equipment to30NO.Primary Health Centers A	185,790,000	185,790,000	18,579,000	167,211,000	10%	Across the state	0
Construction of Staff Quarters at KUPSA Primary HealthCentre in Birniwa Constituency (under	14,314,122	14,314,122	13,881,288	432,834	97%	Birniwa r	0
Constr. Of Basic Health Clinic at Tigima Village in Auyo LGUnder Constituency Project	23,946,174	23,946,174	22,595,677	1,350,497	94%	Auyo	0
Others Citizens Nominated Projects	- 4,578,258,541 -	- 4,578,258,541 -	- 2,170,516,438 -	2,407,742,104	47%		
Total Value of Citizens Nominated Projects	-	-	-	-			

Figure 12 Citizens Nominated Projects Graph



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

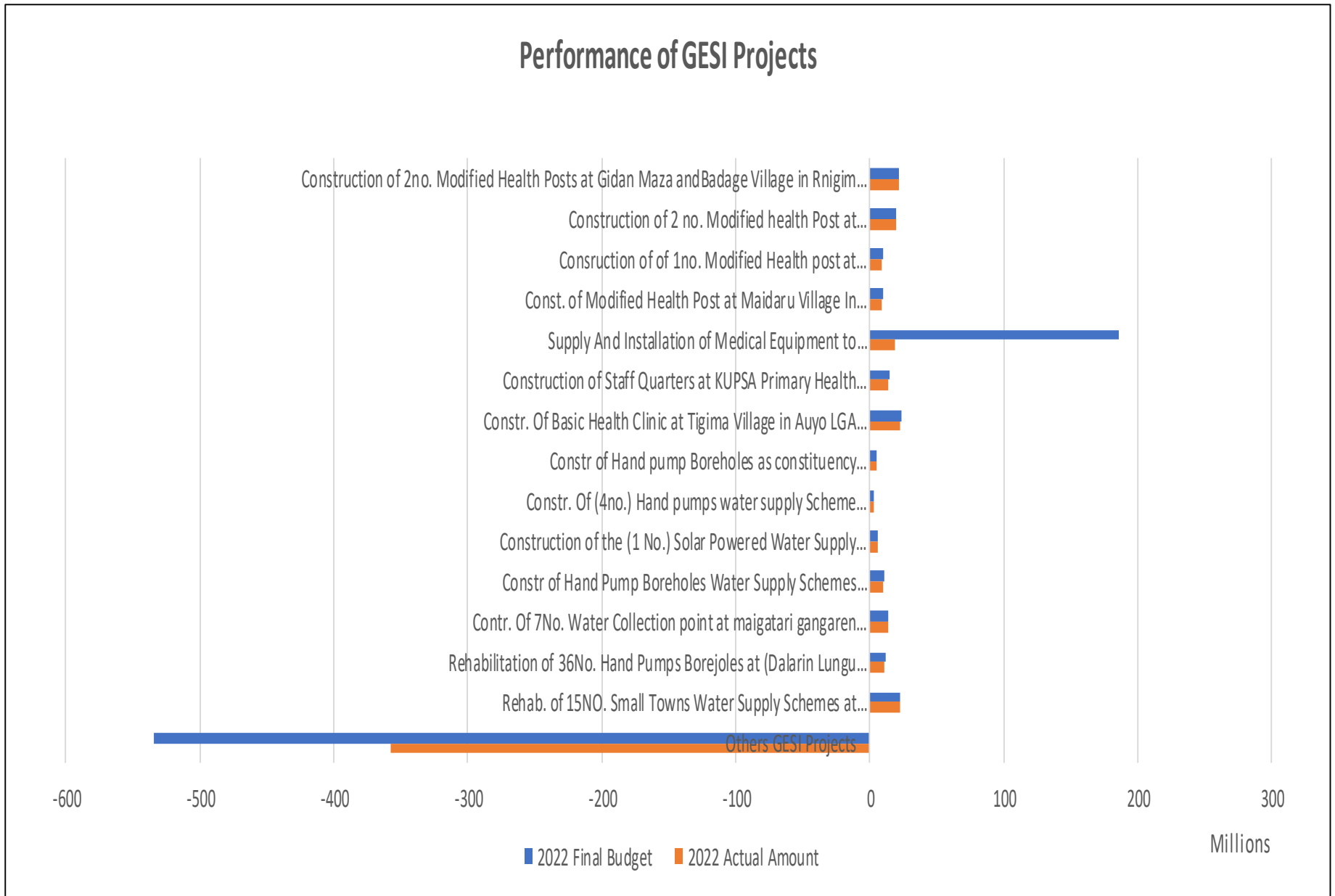
This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

Jigawa State government in its 2022 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 2022. 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)	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Implementing MDA	Status
Construction of 2no. Modified Health Posts at Gidan Maza and Badage Village in Rnigim Constituency	21,706,963	21,706,963	21,704,363	2,600	100%	MoH	0
Construction of 2 no. Modified health Post at Tuwakkalta and Jumm'ar Atusur Villages in Kirikasa Constituency	19,171,161	19,171,161	19,334,018	162,857	101%	0	0
Construction of 1no. Modified Health post at Nagwamatse Village in Sule tankarkar L.G.A (2021 Constituency)	9,585,581	9,585,581	9,074,214	511,367	95%	0	0
Const. of Modified Health Post at Maidaru Village In Malam Madori Constituency (2021 Constituency)	9,588,581	9,588,581	8,672,668	915,912	90%	0	0
Supply And Installation of Medical Equipment to 30 NO. Primary Health Centers Across The State	185,790,000	185,790,000	18,579,000	167,211,000	10%	0	0
Construction of Staff Quarters at KUPSA Primary Health Centre in Birniwa Constituency (under 2021 Constituency)	14,314,122	14,314,122	13,881,288	432,834	97%	0	0
Constr. Of Basic Health Clinic at Tigima Village in Auyo LGA under Constituency Project	23,946,174	23,946,174	22,595,677	1,350,497	94%	0	0
Constr of Hand pump Boreholes as constituency projects (2018 phase II) Lot-14 at Kazon Kokori, Constituency	5,164,110	5,164,110	5,044,015	120,095	98%	0	0
Constr. Of (4no.) Hand pumps water supply Scheme Consultancy projects (2018 phase) Lot 20 at Kazon Kokori, Constituency	2,942,100	2,942,100	2,873,640	68,460	98%	0	0
Construction of the (1 No.) Solar Powered Water Supply Schemes Constituency Projects (2018 Phase II) Lot 6 at Kazon Kokori, Constituency	6,023,115	6,023,115	6,023,115	-	100%	0	0
Constr of Hand Pump Boreholes Water Supply Schemes Constituency projects (2019 First Quarter) Lot-8 at Kazon Kokori, Constituency	10,331,489	10,331,489	9,610,800	720,689	93%	0	0
Contr. Of 7 No. Water Collection point at maigatari gangaren Kotu, matoya, maidi, Dakido, tsuru, Kattakar Constituency	14,207,276	14,207,276	14,207,276	0	100%	0	0
Rehabilitation of 36 No. Hand Pumps Boreholes at (Dalarin Lunguk/Yamma, kanjiwa, Kankanba, Dambura, Constituency)	11,349,356	11,349,356	10,557,540	791,816	93%	0	0
Rehab. of 15 NO. Small Towns Water Supply Schemes at (Maguzawa, Bata, Sarkin baka, Shashata, Constituency)	22,679,793	22,679,793	22,553,543	126,250	99%	0	0
Others GESI Projects	534,802,158	534,802,158	357,912,170	176,889,988	67%		
Total Value of GESI Projects	-	-	-	-			

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