

Strengthening public financial management systems

Ongoing support is provided in a number of areas:

- to the state budget and planning committees;
- to assist in the budgeting component of the annual planning process at state and LGA levels;
- to track budget performance;
- to assist in the facilitation of the quarterly review process; and
- to review and revise budget templates and tools.

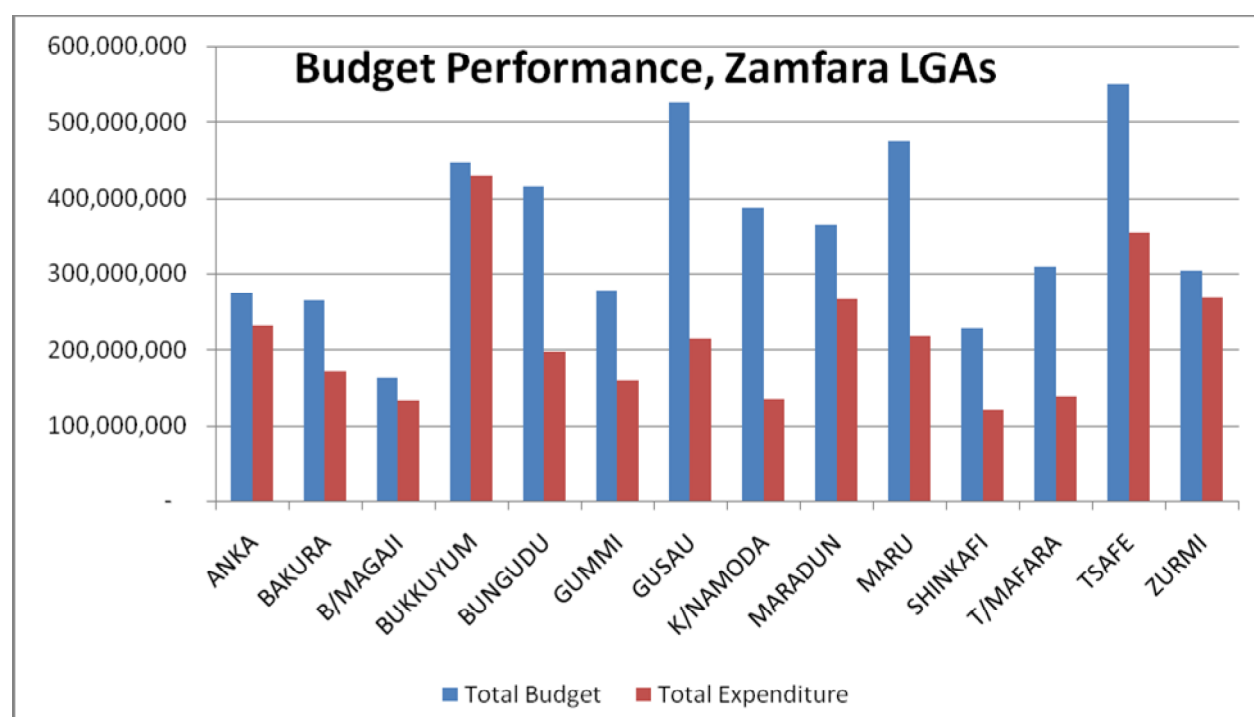
Budget Performance – Zamfara

State Level

ITEMS	2009	2010	2011
PERSONNEL	91%	97%	92%
OVERHEAD	37%	68%	34%
CAPITAL	20%	11.18%	14%

This table shows the budget performance at state level and as can be seen there has not been any significant change over the last three years. State spending per capita has not changed over the period from N832 in 2009, through N871 in 2010 and N865 in 2011.

Budget performance at LGA level is 59% overall but this masks significant differences between the LGAs.



On the other hand, budget performance in Jigawa has been consistently exemplary, while that in Katsina has fluctuated largely due to an inflated and underspent capital budget.

