



JIGAWA STATE

2 0 1 8
Full Year
[January to December]
Budget Implementation Report

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Block A, State Secretariat Complex
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Executive Summary

The Full Year Report on the implementation of the 2018 Budget builds on previous three quarterly reports for the period of January to September to provide a complete picture of the performance of the budget. Overall, at the aggregate level, based on consideration of income and expenditure outturns, the end of the year report indicates a very satisfactory budget implementation rate for all components. Comparing the total outturns for both income and expenditure against the original approved estimates, available records indicates performance level of almost 102% and 92% respectively. The 2018 Appropriation Law, appropriated ₦138.67 billion for both revenue and expenditure. While on the income side, the total outturns at the end of the year was reported to be over ₦141.1 billion, on the expenditure side, the aggregate outturns for both recurrent and capital expenditure amounted to almost ₦127.64 billion. This gives an envisaged recurrent-revenue surplus of almost ₦13.5 billion transferred to 2019 Capital Development Fund.

Section 2.1 of the report presented an appraisal of the revenue performance. Performance varied widely across the various components ranging from a positive variance of over 20% in the case of statutory allocation to a negative variance of about 70% on external loans. Overall, recurrent sources performed most impressively with a total outturn of almost ₦87.9 billion against the original approved estimate of ₦84.5 billion. This gives an overall positive variance of 4% and accounted for over 60% of the total income during the year. On the Capital Receipts side, the aggregate performance equally indicates a very impressive performance with an overall negative variance of less than 2%. Against an estimate of ₦54.17 billion, total outturns at the end of the year amounted to slightly over ₦53.24 billion equivalent to about 98.1%. Major contributors including 2018 Opening Balance, Grant & Reimbursements (particularly Paris Club Refunds), and Internal Loans. IGR has continued to be down side of revenue performance with only 82% accrual. In addition to 18% negative variance, it was observed that the total internal revenue outturns constituted less than 10% of the total recurrent incomes. Furthermore, while PAYE remains the biggest single IGR contributor, a significant proportion of the total IGR outturns were from “financing items” rather than local revenues in the strict sense.

Section 2.2 presented an appraisal of the various expenditure components. Total Expenditure Outturns at the end of the year amounted to almost ₦127.64 billion representing about 92% of the total estimates - a negative variance of only about 8% which indicates a very satisfactory performance. The disaggregated appraisal for Recurrent and Capital Expenditure respectively indicated about 91% and 93% which could be described as excellent. In fact, the capital expenditure performance is unprecedented with a total outturn of about ₦66.4 billion against the original approved estimates of about ₦71.13 billion. It was however observed that, this superb performance was supported by the 2018 supplementary budget which was largely devoted to capital development. The report has however further observed disproportionate distribution of the capital expenditure outturns with over 52% accounted by the roads sector equivalent to about ₦34 billion. The agric sector accounted for only about less than 5% with a negative variance of over 60% despite being a priority sector.

Section 2.3 presented a rundown of some of the budgetary outputs achieved during the year. The details indicated substantial progress across most of the sectors particularly roads infrastructure, rural electrification, empowerment, education, health and water supply and sanitation, lands, and environment. It is believed that the scope and extent of projects and programme delivery will significantly impact on the attainment of the objectives set-out to be achieved. This would be particularly so with regards to promoting the growth of the state's economy through infrastructural development, promoting agric-value chain, job and employment generation through economic empowerment, and continuous improvement in access and quality of public service delivery especially in the area of education, health and other social welfare services;

The report also looked at the performance of projects funded by external loans and grants. In particular, the report appraised 9 projects and programmes expected to be funded from external loans and grants amounting almost ₦13 billion. Actual receipts at the end of the year amounted to about ₦4.9 billion equivalent to only about 38% of expected drawdowns – very much below expectation. This was largely attributed to the non-disbursement effectiveness of the IDB Loan and to a lesser extent, delayed payment of counterpart funds and other internal implementation issues as was the case with the AfDB ATASP Projects.

Despite the recorded high performance of budget implementation across all components, a handful of issues were raised. These include among others the need to compliment infrastructural development in the social services sector (particularly education and health) with effective human resource development policies. Reports by the sectors concerned showed significant skewedness and disparities in manpower distribution across urban and rural areas which is adversely affecting access and quality of service in remote locations. Disparities were also observed in revenue performance. While Local Revenues contributed a paltry 6% of the total income, it is still observed that a significant proportion of this was either generated from a single item (PAYE) or are merely “financing items” rather than revenues generated from taxes, sales or other fees. Another observation is that, while infrastructural development – particularly roads – still remains a critical requirement for accelerated economic growth and improvement in socioeconomic living conditions of the benefitting hinterland populations, the expenditure outturn in this single sector could potentially affect the performance of other equally important sectors like agriculture, education and health.. Going forward, these observed issues constitute areas of actions so that higher budget performance is recorded, local revenue generation is diversified and enhanced; quality and access of public service delivery is improved across the entire state; and funding significantly improved for those other critical sectors;

Finally, as part of the report’s conclusion, the need for concerted efforts towards the implementation of the State Cash Management Strategy was stressed. This will ensure effective implementation of the TSA as well as support more efficient financial resources management by the Treasury which will ultimately translate into more effective budget performance and the attainment of the State development objectives;

1.0 - Introduction

1.1 – Report Focus

This reports covering the period of January to December is a further update on the Q3 reports which now provides a comprehensive picture on the performance of the budget during the fiscal year. The report appraised all components of the budget including income and expenditure as well as how this has impacted on the attainment of the objectives set to be achieved by the one-year plan. The report thus provides a general and comprehensive picture on the extent of budget implementation based on total outruns as well as on the extent to which the budget has achieved its objectives through the delivery of the envisaged outputs and outcomes.

Like previous reports, the full year report would be generally based on comparisons of the approved estimates against outruns for all components of the budget. In the first instance, this would be based on the original budget as per the 2018 Appropriation Law (Box 1). The performance appraisal will however, be extended to factor in the Supplementary Appropriation passed during the fourth quarter of the year. In addition to variance analysis, the report will also examine the outturn trend over the twelve months period as to enable proper conclusions and lessons from. Being an end –of-the-year report on the implementation of the budget, it will go beyond analysis of outruns and trends to examine other critical fiscal issues such as debt management, performance of loans and grants funded projects, service, assessment of budgetary output and outcomes with respect to service delivery,

Box 1: The 2018 Appropriation Law and Supplementary Appropriation

Law No. 1 of 2018 appropriated ₦138.67 Billion for the 2018 FY which is lower than the 2017 original budget by almost 7%. On the income side, about 40.5% of the total budget was envisaged to come from Federal Transfer (about ₦ 56.14 billion) while 39.0% equivalent to 54.17 billion was constituted by various capital receipts including opening balance, loans and development grants. The balance of 20.5% would be from Local Revenue and Local Government reimbursements. The expenditure components, on the other hand was constituted by the following

a) Personnel Cost	-	₦38.872 billion
b) Other Recurrent	-	₦23.22 billion
c) Public Debt Charges	-	₦4,442 billion
d) Capital	-	₦71.134 billion
e) Stabilization & Contingency-		₦1 billion

Subsequently, with the prospects of higher revenues, the 2018 Supplementary Appropriation Law was passed appropriating the sum of ₦29.324 billion. This consisted of additional expected revenues of ₦27.124 billion and expenditure re-allocation of ₦2.42 billion from the original budget. Expenditure wise, the Supplementary Budget is distributed as follows:

a) Overhead & Other Recurrent Cost-		₦0.559 million
b) Capital Development	-	₦28.265 billion
c) Contingency	-	₦0.5 billion

capital project implementation, manpower / staffing in key service MDAs, Social Protection expenditures, commitments and liabilities and other important issues. This would enable informed recommendations on budget implementation for the remaining ten weeks of the fiscal year and going forward into 2019.

As usual source of data for the report is largely from the Treasury, Salary & Pensions Directorate and MDAs. In some instances, inconsistencies and misclassifications were observed with the data from previous quarters.

Observed cases of misclassification were generally in terms of recurrent versus capital expenditure recording in cases of releases to MDAs or in form releases to inappropriate spending entities. Even though these were largely appropriately resolved, it points to be the need for more attentions towards ensuring accuracy and consistency in financial reporting. The necessity for continuous of financial reconciliation between MDAs and the Central Treasury could not be over-emphasized.

1.2 – The 2018 Budget – Size and Focus

The 2018 budget which was tagged “Budget for Sustained Economic Growth and Social Transformation” has as its primary objective the pursuit of projects, programmes and policies aimed at “creating a self-sustaining local economy” that fully leverages on productive potentials of the State. Some of its specific objectives include:

- a. Promoting rapid growth of the real sectors of the state's economy such as agriculture as the leading sector in generating growth and development;
- b. Leveraging on the agric-value chain to promote Micro, Small and Medium Scale Enterprises;
- c. Ensuring access, efficiency and quality in the provision of Human Development Services particularly, education, health and other social welfare services;
- d. Youths and women empowerment through targeted economic empowerment and other social protection programmes;
- e. Sustaining on-going governance reforms particularly in the area of Public Expenditure and Financial Management and Public Service Management.

Figure x: 2018 Estimates: Sources of Financing (Amounts in Million Naira)

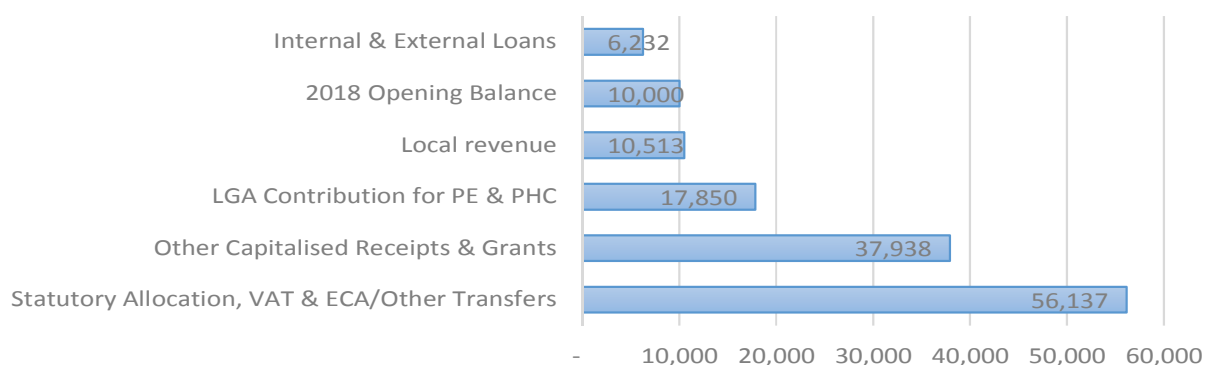
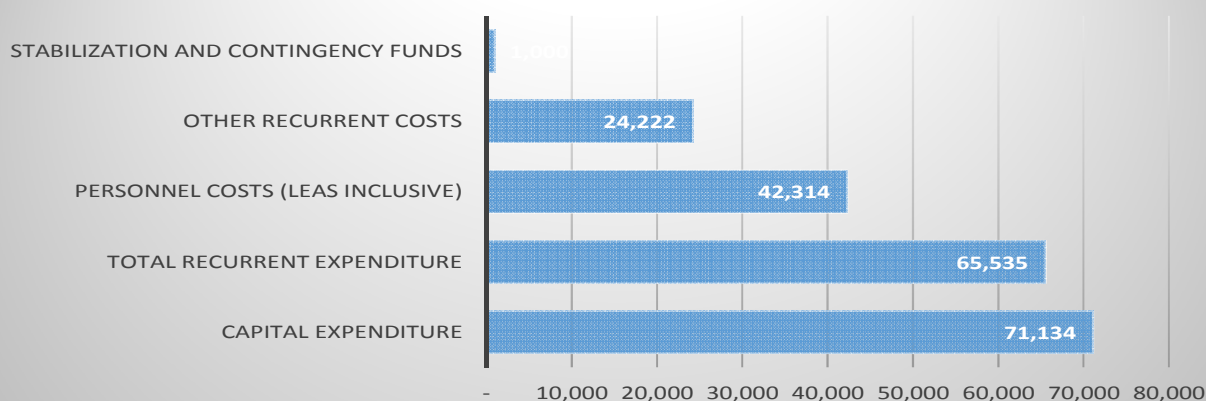
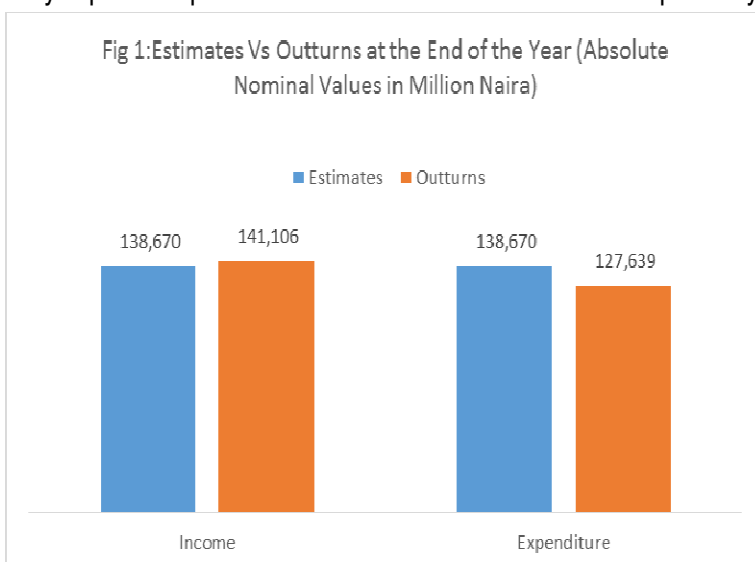


Figure y: 2018 Estimates- Expenditure Components [Amounts in Million Naira]



2.0 – 2018 Full Year Performance Appraisal

Comparison of total outturns for both income and expenditure against the original approved estimates showed very impressive performance at almost 102% and 92% respectively as indicated in Figure 1 and Table 1. While on



the income side, the total outturns at the end of the year was reported to be over ₦141.1 billion, on the expenditure side, the aggregate outturns for both recurrent and capital expenditure amounted to almost ₦127.64 billion. Despite the relatively large recurrent-revenue surplus of almost ₦13.5 billion (which will be transferred to 2019 Capital Development Fund, it could be concluded that, at the aggregate level, there is very high rate of budget implementation with excellent performance on both the revenue and expenditure sides. Further appraisal of the various components is provided in the subsequent

Table 1: Consolidated Income and Expenditure Positions

Serial No.	Item Description	Approved Estimates 2018	Jan. - Dec. Outturns	Pro-rated Performance
1	Total Income Receipts for the Quarter	138,670,000,000	141,106,476,348	101.8%
2	Total Expenditure	138,670,000,000	127,638,690,554	92.0%
3	Quarter Closing Balance		13,467,785,793	

Table 2 - Full Year Income Appraisal

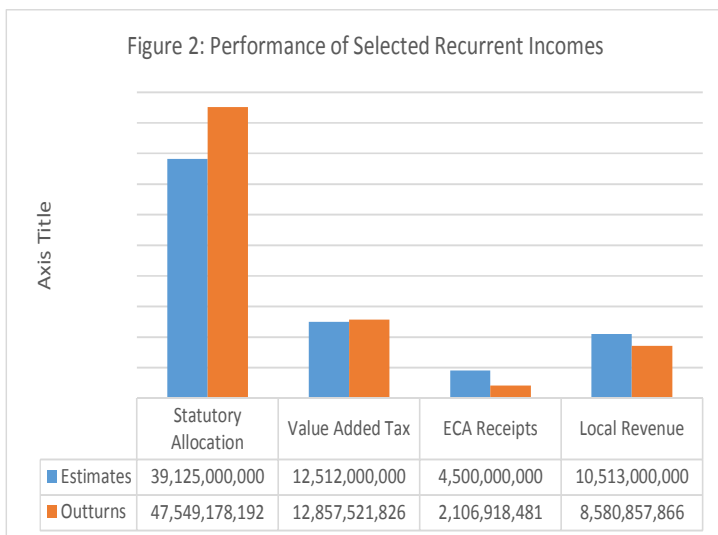
Serial No.	Item Description	Approved Estimates 2018	Jan.- Dec. Outturns	Pro-rated Performance
1	Opening Balance of Consolidated Revenue Fund			
2	Recurrent Receipts:			
3	Statutory Allocation	39,125,000,000	47,549,178,192	121.5%
4	Value Added Tax	12,512,000,000	12,857,521,826	102.8%
5	Excess Crude Oil Receipts	4,500,000,000	2,106,918,481	46.8%
6	Independent Revenue - General			
	(i) Local Revenue	10,513,000,000	8,580,857,866	81.6%
	(ii) Primary Education LGA Contribution (Receipts)	16,200,000,000	15,351,719,922	94.8%
	(iii) Primary Healthcare LGA Contribution (Receipts)	1,650,000,000	1,419,822,808	86.0%
9	Total Projected Recurrent Funds Available	84,500,000,000	87,866,019,095	104.0%
23	Capital Receipts:			
24	A. Opening Balance of CDF	10,000,000,000	14,616,492,853	146.2%
26	C. Internal Loans	1,800,000,000	1,700,000,000	94.4%
27	D. External Loans	4,432,000,000	1,331,584,059	30.0%
28	E. Aids / Grants and Other Capital Receipts	37,938,000,000	35,592,380,341	93.8%
29	Total Capital Receipts	54,170,000,000	53,240,457,253	98.3%
	Total Income at Full Year	138,670,000,000	141,106,476,348	101.8%

sections as to provide further insights on the performance of the budget, budget outputs delivery and how this contributed towards the attainment of the objectives set to be achieved.

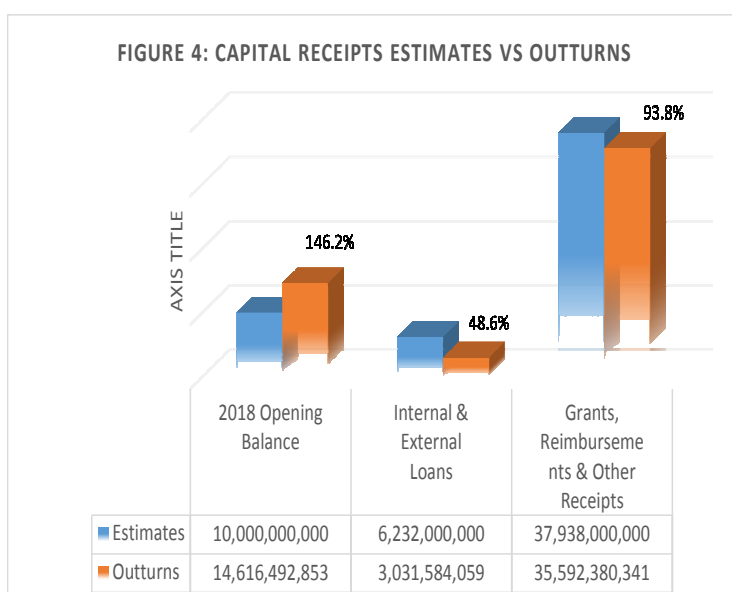
2.1 – Revenue Appraisal

Details of the performance of the various sources of income used in financing of the 2018 budget is presented in Table 2 with a graphical performance of some of the key components presented in Figure 2. As could be seen, performance widely varied across the various components ranging from a positive variance of over 20% in the case of statutory allocation to a negative variance of about 70% on external loans. Overall, incomes from recurrent sources performed most

impressively with a total outturn of almost ₦87.9 billion against the original approved estimate of ₦84.5 billion. This gives an overall positive variance of 4% and accounted for over 60% of the total income during the year. Even though slightly less than half of the envisaged receipts from excess crude and other extraneous federal transfers actually accrued and a negative variance of about 18% on Local revenues, these were more than compensated by bigger positive variances with respect to statutory allocations which has a positive variance of over 20%. As indicated, the performance of internal revenue sources is relatively less impressive with an overall performance of about 82%. This gives a negative variance of about 18% which is a “below-standard” performance based on PFM standard of good practice. Even at this, the details in the appendix will reveal that few IGR sources accounted for much of the Local Revenues including State Taxes (particularly PAYE) and Interest on Deposits. In addition to the wide negative variance, it is observed that the total internal revenue outturns constituted less than 10% of the total recurrent incomes and only about 6% of the total income from all sources. This calls for more concerted efforts in the area of Local Revenue generation both in terms of exploring new sources and putting in place more efficient collection measures. The ongoing TSA policy would need to be widened and deepened to improve performance.



While being cautiously optimistic with regards to the projected receipts from Statutory Allocation, the global trend with respect to oil prices and stable production levels favored Nigeria in 2018, and by extension, the State Governments. This resulted in the positive variance of over 20% on the total outturn at the end of the year. In fact, based on the observed trend during the third quarter, the envisaged receipts over and above the approved estimates formed part of the envisaged income for the financing of the 2018 Supplementary Budget Estimates. As could be clearly seen in Figure 2, it only with respect to Statutory Allocation that outturns noticeably surpassed estimates at the end of the year.



With respect to Capital Receipts, the aggregate performance equally indicates a very impressive performance with an overall negative variance of less than 2%. Against the expected total capital receipts of ₦54.17 billion from various sources, the total outturn at the end of the year was reported to be over ₦53.24 billion equivalent to about 98.1%. As is discernable from Figure 4, two components accounted for much of the capital receipts inflows during the year. Actually, about 94% accrued from the 2018 Opening Balance transferred to Capital Development Fund amounting to over ₦14.6 billion against a ₦10 billion and from Grant &

Reimbursements which yielded almost ₦35.6 billion. The latter included Federal Government reimbursements from the Paris Club Refunds, TET-Fund and UBEC Grants, Local Government Capital Contributions, and some other development grants from the World Bank. The large variance with respect to Loan drawdowns was principally due to the fact that the much expected Islamic Development Bank Loan for Agricultural Enterprise Development was yet to become disbursement effective during the year.

Despite the dreary performance on some of the recurrent revenues and capital receipts components, overall performance, based on the original appropriation is very excellent as indicated in both Table 1 and Figure 1 above. Based on the PEFA PFM Assessment Standard, the aggregate revenue outturn of 101.7% against the original budget attracts an “A” score.

2.2 - Expenditure Appraisal

Table 3 presents an overview of the Full Year Appraisal of the outturns across various expenditure components compared to the original approved estimates. Figure 3 gives a graphical view of the performance appraisal. Total Expenditure Outturns during the twelve months period amounted to almost ₦127.64 billion

Serial No.	Item Description	Approved Estimates 2018	Jan. - Dec. Outturns	Pro-rated Performance
A - Recurrent Expenditure				
1	Personnel Cost	43,314,000,000	40,419,616,739	93.3%
2	Overhead & Other Recurrent Cost	18,780,000,000	17,232,269,120	91.8%
3	Internal & External Debt Repayments / Liabilities	4,442,000,000	3,150,735,852	70.9%
4	Contingency Fund	400,000,000	-	
5	Stabilization Fund	600,000,000	431,666,664	71.9%
Total Recurrent Expenditure		67,536,000,000	61,234,288,375	90.7%
6	B - Capital Expenditure	71,134,000,000	66,404,402,180	93.4%
Total Expenditure		138,670,000,000	127,638,690,554	92.0%

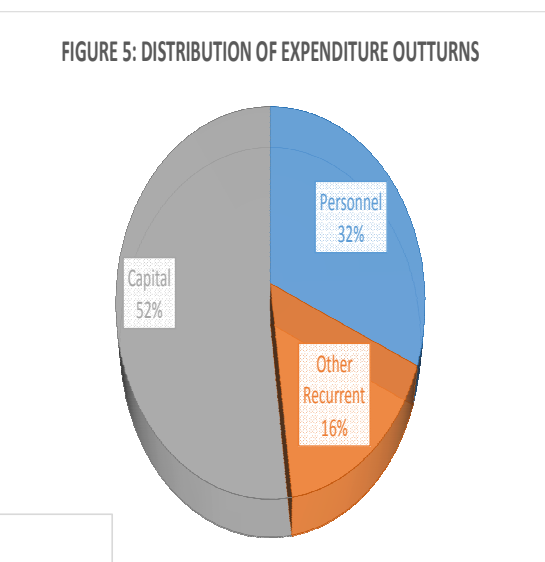
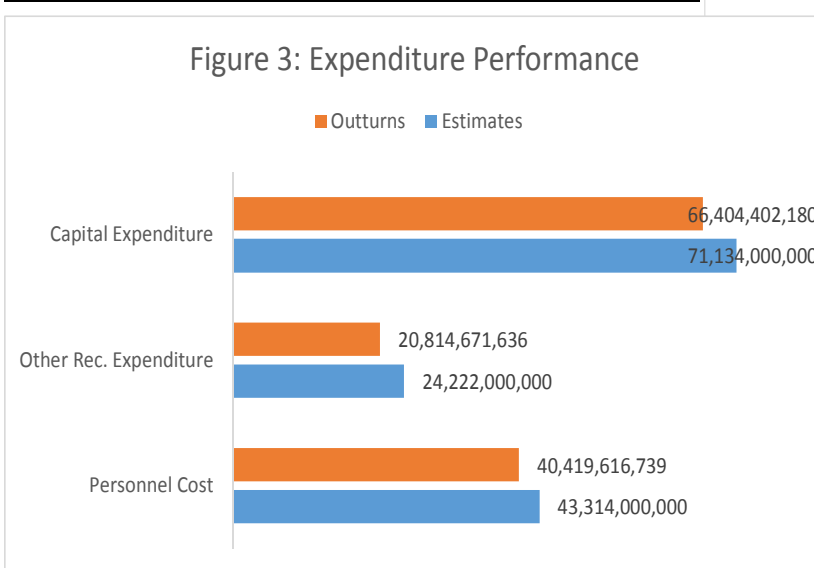


Figure 3: Expenditure Performance



representing about 92% of the total approved estimates. This is equivalent to a negative variance of only about 8% which indicates a very satisfactory performance. Expectedly, the Full Year result reflects a significant improvement relative to the previous quarter. In terms of mix, the outturns indicate that over 52% of the total expenditure was on capital expenditure investments in form of projects and programmes while the balance of about 48% was on recurrent

expenditure (32% personnel cost and 18% on other recurrent expenditure including overheads, public debt charges and stabilization fund). In order to gain more insights into the performance of the various expenditure components, a further appraisal is provided below:

2.2.1 - Recurrent Expenditure

Total recurrent expenditure outturns at the end of the year as indicated in Table 3 above, amounted to over ₦61.23 billion equivalent to about 91.3% giving an overall negative variance of less than 9%. This is consistent with observed trend in the Q3 and reflects improved performance relative to the mid-year report. Overall, this is an excellent performance with high implementation rate at the aggregate level. Disaggregating the performance according to the two major recurrent expenditure components – personnel cost and overheads and other personnel recurrent expenditure, the performance at the end of the year is about 93% and 92% respectively – a variance of about 7% and 8%. While this reflects an impressive performance with an “A Rating” for Personnel Cost, it will be less so with respect to non-personnel recurrent expenditure when considered as a whole. Performance would be down to about 86% when Overheads & Other Recurrent Expenditures are combined with Public Debt Charges, and Stabilization. In this case, the performance would be a negative variance of about 14% which could be considered as “below standard” based on the PFM Performance Appraisal Standards. What this indicates that more needs to be done to ensure higher performance with regards to public debt charges and stabilization account savings.

S/N	MDAs / Sectors	Estimates	Outturns	Outturns % of Performance	Outturns % of Total
1	Education Sector	24,572,020,000	23,283,309,159	94.8%	57.6%
2	Health Sector	10,306,296,000	10,004,596,689	97.1%	24.8%
3	Judiciary	1,192,690,000	995,350,303	83.5%	2.5%
4	Agricultural Sector	777,664,000	755,147,262	97.1%	1.9%
5	State Pension (Pension and Grtuities)	600,000,000	612,262,268	102.0%	1.5%
6	Salary & Pension Administration (NYSC Allowances)	619,112,000	573,840,724	92.7%	1.4%
7	Establishment and Service Matters Directorate	470,324,000	405,381,348	86.2%	1.0%
8	Water Sector MDAS	439,060,000	385,756,270	87.9%	1.0%
10	Ministry of Finance & Economic Planning	330,444,000	282,379,508	85.5%	0.7%
11	Others	4,006,390,000	3,121,593,209	77.9%	7.7%
Total:		43,314,000,000	40,419,616,740	93.3%	100.0%

The absolute value of personnel cost during the year was almost ₦40.42 billion against the approved estimate about ₦43.31 billion. This includes payments of personnel emoluments across all MDAs and LEAs, Pensions & Gratuities Social Security and payment of monthly allowances to Corp Members as well as Salary and Allowance of Public and Political Office Holders. While it is pleasantly observed that payment of monthly salaries and allowances, monthly pensions and other social security benefits has been as and when due throughout the year, some MDAs have continued to report manpower shortages in some critical areas. This is especially so with respect to teachers at the basic education level and various categories of health personnel at various primary and secondary health facilities. Available payroll records indicates that as of January 2018, there were up to 45,054 personnel on the State Payroll for spending entities covered in the State Budget consisting of Ministries, Departments and Agencies including the Judiciary, Legislature and all LEAS under SUBEB. By December 2018,

the figure has risen to 45,342. This indicates a net increase of only 288 personnel on the State Payroll. When consideration is given to staff attrition particularly due to retirements and mortality, there may not be any net increase for such big sectors like education and health. This reflects the need for more staff recruitments in some of these critical areas. Table 4 presents the composition of personnel cost outturns across MDAS / Sectors indicating performance and contribution to the total outturns. Expectedly, Education and Health top the list with an average of 96% performance and accounting for over 82% of the total personnel cost expenditure during the year.

As regards non-personnel recurrent expenditure, the full year data indicates a total expenditure outturn of about ₦20.81 billion against the total approved estimate of ₦23.22 billion. This represents almost 86% of the approved estimates equivalent to a negative variance of about 14%. This expenditure component include overheads to ministries, departments and agencies, maintenance and running cost of utilities and other recurrent expenditure like student scholarships, vehicle advances, estacodes / passages. It also includes public debt charges, stabilization. With a negative variance of about 14%, it may suggest below average performance in some of these expenditure elements which could translate into a concern with the extent of efficient service provision. From the details of Full-Year Report Data provided in the appendices with respect to Other Recurrent Expenditure, it was observed that sixty-three spending entities out of one-hundred and forty covered had negative expenditure variances ranging from 100% to 20% during the year with average being minus forty percent (-40%). This is considered too much and with possible adverse effects on the ability of the entities concern to effectively perform their statutory functions. On the other hand, it was also observed that some 29 spending entities have recorded an average of 71% positive variances on their overhead cost spending. While some of these may be due to wrong expenditure classification, it nonetheless raises another concern – ranging from cases of extra-budgetary to inefficient spending patterns. This could also negatively impact on the ability of the Treasury to meet the funding requirements for both recurrent and capital expenditure across other entities and sectors.

In terms of the composition and share of spending on Other Recurrent Expenditure, the highest, as presented in Table 3 is with respect to Public Debt Charges where it is was reported almost ₦3.2 billion was expended including payment of capital expenditure liabilities. This outturn amounted to about 71% as deductions towards the repayment of Federal Government Budget Support Loan was yet to commence. Table 5 below further examines the composition and performance across a number of selected spending entities.

As could be seen, while the pattern across these spending entities and extent of performance points to possible positive impact on public service delivery, others raises concerns. With Education, Works, Special Services and Water Resources being among the major contributors to the total outturn, it is envisaged that this will continue to positively impact on the ability of the respective agencies to meet their obligations of public service delivery. This is particularly so with respect to operations and maintenance of public utilities (water supply and street light maintenance); access to basic and senior secondary education, security of lives and properties, payment of student scholarships, and provision of vehicle advances to civil servants, among others. However, the outturn with respect to House of Assembly is one area that could raise concern with the reported positive variance of over 30% and with the total spending accounting for almost 13% of the total. The twelve agencies covered accounted for over 56% of the total expenditure. A number of the agencies recorded unhealthy positive or negative variances raising concern with regards to budget discipline. For those with large positive variances (including other entities not covered in table 5 above), lots of reconciliations may have to be done with the Treasury to appropriately resolve all cases of extra-budgetary spending.

2.2 - Capital Expenditure

As presented in Table 3, total capital expenditure outturn in 2018 amounted to over ₦66.4 billion equivalent to about 93.4% performance (a variance of less than 7%). The pro-rated performance at the end of the Q3 was reported to be about 74%. Therefore, as envisaged, the 2018 Supplementary Budget which was largely focused on capital development, has significantly contributed to the increased performance at the end of the year resulting in the over 93% performance on the implementation of Capital Expenditure component of the budget. The supplementary budget has no doubt, accelerated the rate of project implementation during the fourth quarter coupled with increased portfolio of ongoing projects This is unprecedented.

Table 6 below presents the distribution of actual capital expenditure across the various sectoral programmes. The picture presented portrays a mixed situation of progress and concerns. Courtesy of the Supplementary Budget, two sectors, namely Roads and Economic Empowerment, indicated substantial progress with positive variances of 89% and 19% respectively. The massive expenditure on the roads sector is in response to the yearnings of the people and communities that continue to demand for connectivity through road-networks as well as a reflection of the capital-intensive nature of roads construction. Though additional allocation of about ₦18.6

S/N	Projects / Programme Sectors	Estimates	Outturns	Performance % of Total	
1	Agriculture	9,323,000,000	3,182,524,167	34.1%	4.8%
2	Finance & Economic Planning	2,205,900,000	500,209,992	22.7%	0.8%
3	Commerce & Investments	215,500,000	44,765,575	20.8%	0.1%
4	Economic Empowerment	430,000,000	511,620,385	119.0%	0.8%
5	Roads and Transport Development	18,203,000,000	34,475,734,152	189.4%	51.9%
6	Rural Electrification	795,000,000	408,577,026	51.4%	0.6%
7	Water Supply and Sanitation	7,677,350,000	3,297,254,551	42.9%	5.0%
8	Lands, Housing, Urban & Regional Development	935,150,000	530,200,529	56.7%	0.8%
9	Judiciary (Law & Justice)	234,000,000	119,466,512	51.1%	0.2%
10	Women Affairs & Social Development	2,235,250,000	1,158,301,500	51.8%	1.7%
11	Education	17,742,500,000	13,273,417,228	74.8%	20.0%
12	Health Sector	6,702,000,000	5,901,674,308	88.1%	8.9%
13	Information, Youths, Sports and Culture	444,000,000	418,604,156	94.3%	0.6%
14	Environment	689,300,000	577,367,881	83.8%	0.9%
15	Administrative and Support Services	3,302,050,000	2,004,684,218	60.7%	3.0%
	Total	71,134,000,000	66,404,402,179	93.4%	100.0%

billion was earmarked for the roads sector in the 2018 Supplementary Budget, the expenditure outturn of over ₦34 billion is unprecedented which could potentially affect funding for other sectors. Health, Education and the Environmental Sectors performed fairly well despite having relatively large negative expenditure variance. The education Sector accounted for about 20% of the total capital expenditure with an absolute value of almost ₦13.3 billion expended. This reflects the massive ongoing works towards the infrastructural development across all segments of the sector including of school furniture, laboratory, ICT and other instructional materials and facilities. Almost ₦6 billion was also reported as the actual capital investment in the health sector accounting for almost 9% of the total capital outturn. This was also largely expended on infrastructural development in the sector including upgrading of existing health facilities, establishment of new ones, development of health training institutions and continuation of some key health programmes including the Saving One Million Lives and Free Maternal & Child Healthcare Programmes. Conversely, other priority sectors, particularly Agriculture and Water & Sanitation reflected a relatively much lower performance. Of greater concern is the Agriculture Sector in which only about 34% of the approved estimates was reported as expended - this is notwithstanding the fact that the Jigawa

Agricultural Supply Company (JASCO) has been reinvigorated and is effectively providing effective service to both big-time and subsistence farmers in the State. The non- or poor performance of Islamic Development Bank funded Agricultural Enterprises Development Project; the African Development Bank funded Agricultural Transformation Project; and the World Bank Funded Fadama III Development Project, was largely responsible for the dreary performance of the agricultural sector. In addition, funding for other regular projects was also below expectation including Commercial Agriculture Credit Scheme Projects & Programmes Interventions; Jigawa State Agricultural Research Institute Programmes as well as Development of Farm Settlement and Grazing Reserves Program. All these performed very dismally due low funding.

On the whole, as observed in the previous report, the expenditure pattern still showed very skewed or disproportionate pattern of expenditure across the projects / programme sectors. With about 90% of the expenditure outturn the Economic and Social Service Sectors, it could be concluded that expenditure pattern is consistent with the policy thrust of the budget which seeks to channel more resources to key sectors particularly infrastructure, education, health, economic empowerment and agriculture. However, the extent of skewedness has reflected the need to also focus attention on other sectors identified as being of high priority like agriculture and commerce & investment. In the same vein, to ensure a comprehensive approach towards the attainment of the State development objectives, it would be important to also focus attention towards spending on more critical components the health and education sectors particularly human resources, effective operations and maintenance of facilities, developing institutional capacity to deliver.

2.3 – Contract Awards and Contractual Commitments

Based on records from the Due Process and Project Monitoring Bureau, volume of capital project contracts valued at ₦100 million and above worth about ₦52.6 billion were awarded during the year (summary provided in

S/N	Agencies / Sectors	Total Contract Amount
1	Economic Empowerment	340,000,000.00
2	Ministry of Agriculture	345,180,000.00
3	Ministr of Education	690,982,275.48
4	Ministry of Health	3,982,976,983.67
5	Ministry of Lands	812,600,502.00
6	Ministry of Water Resources	777,484,236.46
7	Ministry of Works	45,247,684,314.09
8	Ministry of Women Affairs (Rehabilitation Board)	396,900,000.00
Total		52,593,808,311.70

Table 6A). Conservatively, this amounts to about 80% all contracts. In all therefore capital project contracts totaling about ₦66 billion were awarded during the year. It is worthy of note that a number of the contracts, especially in the roads sector, were made possible after the approval of the 2018 Supplementary Budget. Incidentally, this presumed volume of contract awards in 2018 almost equal the total capital expenditure outturns during the year. Accordingly therefore, with a significant proportion of the 2018

approved capital expenditure estimates being on ongoing projects, it would be expected that there is no significant change in the volume of contractual obligation as of the beginning of the 2018 fiscal year. This calls for further examination of the situation as to proactive install measures to control the piling of contractual obligations and escalation of liabilities. This is especially so considering that most of the contracts covered in Table 6A above are of short durations ranging from 6 to 12 months..

2.4 - Project Implementation & Service Delivery

With an aggregate expenditure outturn 92 % on the implementation of the budget, it should be expected that much would be achieved in terms of budgetary outputs in form of service delivery and project implementation. This will comprised of completion and commissioning of projects as well as in terms of sustaining access & quality of public service delivery. These are summarized as follows:

2.3.1 – Economic Sector Budgetary Outputs

A rundown of some of some of budgetary outputs achieved during the year is provided below:

S/N	Projects and Programmes – Progress Achieved
	1. Roads Infrastructure
	<p>Completed Road Projects:</p> <ul style="list-style-type: none"> i. Regional Roads: Gagarawa – Bosuwa – Madaka – Maikilili; Kila – Budinga – Zandam Nagoggo; Asphalt Overlay of Tasheguwa – Guri; and Abunabo – Kadira – Arinjasko – Guri; Kwanar Dundu – Bulangu; Babura – Yarkirya; and Kila - Budinga - Ranbazau - Tsangarwa - Nahuce - Isawa - Maruta - Dabaja - Jikas - Zandam Na Goggo; ii. Feeder Roads: Shuwarin – Wurma – Abaya – Chamo; Garki – Fagen Gawo Kore – Majia; Dolen Kwana – Batu – Kuka Inkiwa; Kudai – Ruru – Dantawuya – Sakwaya; Manga – Takwasa; Kaugama – Turmi – Gujungu; and Takur – Jaudi. Many other ones at advanced stage including Majingini – Hannun Giwa – Dankwambo (96%) and Jigawar Dan Ali – Sule Tankarkar – Dangwanki (93%);
	<ul style="list-style-type: none"> iii. Township Roads: Maigatari, Sule Tankarkar, Mallam Madori, Roni, Jahun; Auvara Access Road and Dutse – Garu – Commercial Quaters;
	<p>Progress on Ongoing and New Road Projects:</p> <ul style="list-style-type: none"> i. Limawa - Warwade - Jidawa - Sakwaya - Dutse Road - 95% completion; ii. Dutse - Madobi - Katanga - Dangoli - Baranda – 50% completion; iii. Bariki – Tuwakkaltu – Turabu – 80% Completion; iv. Gambaru – Waza – Baranda – 75% Completion; v. Darai – Gilowa – 50% Completion; <p>Ongoing Township Roads – Babura (70%) and Kaugama (40%) and Access Road to Harbo Tsohuwa from Harbo Sabuwa;</p>
	2. Urban Street Lights and Rural Electrification

- a) **Completed Urban Street Lights:** Kanya Babba, Jigawar Ali, Danzomo, Aujara, Sara, Gujungu and some areas within Dutse Metropolis, Yalleman and Dakaiyawa;
- b) **Ongoing Urban Street Light** – Mekarya, Mele and Danmanomi at about 50% completion;
- c) **Rural Electrification Projects:**
 - i. **Completed:** Yalo, Yalwan Zandam Nagoggo, Janbiri, Baguwa, Gafasa, Amanga, Takwasa, Zugai, Fandum, Aducuwa, Ubba, Rataye, Korama and Unguwar Yarima;
 - ii. **Rehabilitation and Maintenance:** 33KVA Taura – Gujungu Line, Installation of 200 and 200 KVA Transformers at Tinu and Galagama Villages;
 - iii.
 - iv. **2018 Constituency Projects:** Andaza Town Extension, Bello Bayi Quarters, Katurje Quarters, Kwazalewa, Rimin Makera and Dorayi Village

3. Economic Empowerment Programmes:

Progress largely achieved in the area of Support to Business Cooperatives, Expansion of Skills Acquisition Centers, Micro Credit and Business Start-ups Support Services, Agro-Processing Equipment Leasing and Women & Youths Artisans Empowerment Support. Some of the specific budgetary outputs included:

- i. Procurement and distribution of agricultural equipment to over 1,000 individual beneficiaries and Members of All Farmers Association of Nigeria (AFAN). These include agro-cargo tricycles and various kinds of agricultural machineries and labor-saving devices;
- ii. Renovation and improvement of Dutse and Kazaure Skills Acquisition Centres being utilized as Community Skills Development Centres [COSDECs] that prepare youth for employment into the formal sectors of the economy. This is being done in partnership with the DFID Funded MAFITA Program;
- iii. Counter funding Support towards the implementation of the MAFITA Programme largely in form of payment of allowances to master craftsmen and trainers;
- iv. Cash grants to about 3,000 women petty traders, water vendors, shoe makers and other artisans. The cash grants to women traders at the grassroots is planned to cover a minimum of 35,000 across all the Local Governments;
- v. Business Start-up Credit support to some businesses worth about ₦20 million;

4. Education

- i. Provision and upgrading of structures and facilities for 23 newly established Day Secondary Schools as part of efforts to decongest all secondary schools in the State;
- ii. Supply and distribution of over 10,000 units of 3-seater classroom furniture for senior secondary schools;
- iii. Procurement and distribution of 2,000 units of double bunker beds for boarding secondary schools;
- iv. Procurement and distribution of about ₦100 million worth of core text books for English Language, General Mathematics & Civic Education;
- v. Renovation of ICT and Science Laboratories Equipment for 4 Centres of excellence and procurement and distribution of 185 No. Computer-based Electronic Learning Devices known as Kyan-Machines;
- vi. Basic Education - construction of 534 classroom blocks, renovation of 1,056 dilapidated primary school structures, procurement of 76,460 sets of school furniture, construction of 188 teachers quarters and construction of 93 VIP Latrines;

5. Health Services

- i. Completion of 30No. Basic Health Clinics already equipped and put to use;
- ii. Completion of structural works in the upgrading of Gwaram and Mallam Madori PHC including the provision of additional 2No. 20-bed Wards, GOP, Standard Operation Theater and Laboratories;
- iii. Complete renovation of Dutse and Babura General Hospitals, Gujungu and Roni PHCs and installation of solar power at Dutse, Gumel and Babura General Hospitals;
- iv. Near completion of Birnin Kudu Specialist Hospital expected to completed and commissioned early in 2019;
- v. Work earnestly ongoing on Hadejia and Kazaure Specialist Hospitals;
- vi. Significant Progress on Three New General Hospitals at Garki, Gantsa and Guri;
- vii. Significant improvements achieved in the delivery of PHC Services such as immunization coverage, vitamin A supplementation, malaria control services and HIV Aids Prevention of Mother to Child Transmission among others. Much of these were achieved with the support of Save One-million Lives Performance for Results Programme;
- viii. Construction of 23 No PHCs across 23 Local Governments and renovation of several others;
- ix. Deployment of 45 midwives to rural health faculties to provide skilled delivery;
- x. Procurement of 54 No. motorcycles for the supervision of PHC activities across the 27 LGAs;
- xi. Mobilization and intensification of Routine Immunization across 700 health facilities all over the State with the support of Bills & Melinda Gates Foundation;
- xii. Pursuit of several Primary Healthcare Programmes including the conduct of 10 rounds of polio campaign with coverage above 80% in all the LGAS; conduct of LLIN campaign with over 90% coverage in all the LGAs; conduct 6 rounds of state outreach day for routine immunization; training of over 2000 PHC staff on the job basis; conduct of ISS in selected health facilities;
- xiii. Attainment of several key health outcomes / results including attainment of 70% RI coverage, 73% Vitamin A, 92% LLIN availability at household levels; polio free for over 6 years-stretch of polio-free in the State with no major epidemiological incidence such as breakout of Cholera, Meningitis, Ebola or Lassa Fever.

6. Water Supply and Sanitation.

<ul style="list-style-type: none"> i. Completion and commissioning of 262 solar-based water schemes and conversion of about 50 motorized schemes to solar; ii. Provision of 667 hand pumps in rural areas of which almost 100 are in primary schools; iii. Significant progress in the European Union Supported Water Projects in Taura and Mallam Madori Local Governments now at about 60% completion stage; and iv. Completion and commissioning of 250 cubic meter capacity solar-powered water scheme in Dutse; v. Rehabilitation of 70No. Water Schemes and Upgrading of 59No. Motorized Borehole Schemes; vi. Construction of 1,278 Hand Pumps, 20 Solar Schemes and 986 VIP Latrines under EU/UNICEF/DFID Programmes (EU/WSSSRP and DFID SHAWN); vii. Rehabilitation of 100 Rural Hand Pumps in Birniwa, B/Kudu, Buji, Gagarawa, Gwiwa, Kafin Hausa, Kiyawa and Roni Local Governments; viii. Urban Water Schemes - Improvement of Supply to Hadejia Town and Environs, Rehabilitation of 850m³ for Birnin Kudu Town Surface Tank;
<p>7. Lands, Housing, Urban & Regional Planning Development</p>
<ul style="list-style-type: none"> i. Payment of almost N400 million in Land and Property Compensation in respect of various projects undertaken by the State Government including township roads projects, proposed Hajj Camp, Dutse Rehabilitation Centre, New General Hospitals, National Incubation Centre project, etc; ii. Completion of official residences of Secretary to the State Government and the Head of Service iii. Registration of over 42,000 parcels of lands under the Systematic Land Titling Registration Program (SLTR); iv. Execution of Limawa Residential Layout as well as Iggi, Gurdaga and Duhun Karo Farm Plots
<p>8. Environment</p>
<ul style="list-style-type: none"> i. Production of N2.5 million assorted seedlings across various nurseries in the state; ii. Wall Fencing of Hadejia Forest Nurseries; iii. Establishment of 2 kilometer New Shelterbelt each in Babura, Kaugama, Birniwa and Maigatari Local Governments; iv. Retrieval and beaconing of encroached forest reserves; v. River embankment in several locations along River Hadejia across Kiri Kasamma, Auyo, Kaugama, Kafin Hausa and Guri Local Governments; vi. Construction of drainages and culverts in several flood-prone areas as well as land reclamation/. Areas include Galamawa, Garu and Chamao in Dutse Local Government, Birni Kudu town in Birnin Kudu Local Government, Kukuma and Sagu in Buji Local Government and Fanisau Quarters in Hadejia Local Government.
<p>9. Commerce and Investment</p>
<ul style="list-style-type: none"> i. Renovation of Structures at Maigatari Border Free Zone; ii. Construction of New Vegetable Market at Kijawal in Ringim Local Government; iii. Renovation of Dutse 3-Star Hotel via Ministry of Finance Incorporated.

2.3 - Loans and Grants Funded Projects

Loans and grants funded projected in the 2018 Budget amounted to over ₦19 billion. An overview and appraisals of the performance of those that are externally funded is provided in Table 7 below. Even though, on the whole, over N4.9 billion worth of Projects and Programmes were executed through loans and grants, this amount amounted to only about 38% of what was envisaged. While non disbursement effectiveness of the IDB Loan was largely responsible for the low performance, other projects have their own challenges. These included delayed payment of counterpart funding, late procurement process projects and other internal implementation issues as was the case with the AfDB ATASP Projects.

Table 7 - External Loans and Grants Funded Projects

S/N	Item Descriptions	Approved Estimates	Full Year Outturn	Performance	Remarks (Outputs / Outcomes)
1	World Bank Loan (Fadama III)	1,432,000,000	383,776,157	26.8%	Project Objectives include achieving substantial increase in the income of users of land and water resources through increased agricultural production and agricultural value-chain development with focus on Cassava, Rice, Sorghum and Horticulture. Highlight of outputs delivered include 300 wash bore with water pumps for dry-season rice farmers, 1,000 hectares developed by rice farmers and establishment of 30 production clusters, empowerment of 85 Women and Youths Processing Groups and supply of agro-processing machines (44 rice millers, 24 sorghum millers, 61 sorghum thrashers, , 17 Tillers and 19 try-cycles.
2	WSSSRP and SHAWN Projects Supported by EU, DFID and UNICEF implemented by RUWASA	1,922,320,000	755,610,499	39.3%	The Project objectives is to increase access to more qualitative water and sanitation services on a sustainable basis as well as building of institutional capacity for effective water governance. Outputs achieved included significant progress in the European Union Supported Water Projects in Taura and Mallam Madori Local Governments now at about 60% completion stage and provision of 1,278 Hand Pumps, 20 Solar Schemes and 986 VIP Latrines under Programmes
3	IFAD Credit & Grants for Agriculture and Climate Adaptation	1,700,000,000	947,807,902	55.8%	
4	IDB Loan for Integrated Agric. & Rural Dev. Project	1,300,000,000	-	0.0%	Project yet to become disbursement effective.

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5	EU / World Bank Supported SLOGOR Projects	1,200,000,000	399,002,663	33.3%	The Project Development Objectives of the SLOGOR Project is to promote accountability and transparency in public expenditure and financial management. Key outputs during included supported to Board of Internal Revenue, Budget & Economic Planning, Due Process, Office of the Auditor General and the Treasury in sustaining various ongoing PFM Reforms, including Technical Trainings, Supply of Equipments and Vehicles and the take-off of the State Integrated Financial Management Information Software. Other outputs achieved included timely preparation and publication of financial statements, improvement of Revenue and Tax Administration Systems among others.
6	African Development Bank Agricultural Transformation Support Project (ATASP)	1,700,000,000	122,274,110	7.2%	
7	World Bank Grant for Global Partnership for Education Program	3,240,000,000	2,023,689,567	62.5%	
8	Save-One-Million-Lives Federal Grants	455,000,000	306,418,876	67.3%	The Project Objectives is to increase the utilization of high impact maternal, new-born and child health services and other nutrition interventions. These include immunization coverage, vitamin A supplementation, skill birth attendant, use of modern contraceptive and use of long lasting insecticide nets, and prevention of mother-child transmission of HVI. Jigawa State has emerged as the zonal champion in the implementation of the SOML Programme in the northwest region. The Programme has also contributed to the recorded improvements in the state's health indices as reported in the 2018 SMART Survey. Particularly with regards to malnutrition and stunting rates.
		12,949,320,000	4,938,579,774	38.1%	

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2.4 - Contingency Transfers and Virements

Table 8 - 2018 Records of Contingency Transfer			
Warrant No.	Name of Agencies	Codes Affected	Amount Transferred (#)
1	Chieftaincy, Religious Affairs and Sharia Implementation -(SSGs Office)	22021059 Council of Ulama, Hisba & Other Religious Group Activities	30,000,000
2	High Court of Justice	22020104 Intern. Travels & Transport 7,000,000 22020201 Electricity Bills 8,830,000 040003 High Court Special Expend . 7,000,000	22,830,000
3	Sharia Court of Appeal	22020502 International Training	9,000,000
4	Directorate of Protocol	22021043 Official Present & Sou 35,000,000 22021050 Official Cerem. & Cele. 100,000,000 22020102 Local Travels & Transport 10,000,000	145,000,000
5	Economic Planning Board	22020102 Local Travel & Transport - Others	10,000,000
6	SUBEB	22020603 Manpower Planning	32,000,000
7	Ministry of Information Youth, Sport & Culture	010111 NYSC Orientation Camp	7,200,000
8	Science & Technical Education Board	06009 Science & Technical School Stuct. & Fac.	56,000,000
9	Ministry of Information Youth, Sport & Culture	22021003 Publicity & Advertisement	35,000,000
10	Chieftaincy & Other Religious Affairs Department	220211048 Council of Ulama, Hisba & other R G A	10,000,000
11	College of N & M (School of Nursing) B/kudu	22020315 Examination Materials 22020301 Office material 2202501 Local Training	6,000,000
12	College of N & M (School of Nursing) B/kudu	22020315 Examination Materials 22020301 Office material 2202501 Local Training	7,500,000
13	Guidance and Counseling Department	22020609 Guidance & Counseling Services	8,000,000
14	Administration & Finance Directorate (SSGs Office)	22040113 Assistance & Donation General	63,350,000
15	Administration & Finance Directorate (SSGs Office)	22020403 Maintenance of Residential Buildings	6,000,000
16	Ministry of Justice	21010101 Salary (Personnel Cost)	11,000,000
17	High Court of Justice	22020104 International Travel	10,000,000
18	Directorate of Salary & Pension Administration (OfHOCs)	03101 Gratuities N 46,000,000 03104 Contract Gratuities N 9,000,000	55,000,000
19	Research, Evaluation & Political Affairs Directorate	22021044 Committees & Commissions	10,000,000
20	Chieftaincy, Religious & Sharia Implementation	22021059 Council of Ulama, Hisba & Other Religious Group Activities	15,000,000
21	Ministry of Local Government	22020701 (Financial Consultancy); 22020709 (Account Audit); 2240109 (Grants and Contributions to NGOs) and 55100100100 Recurrent	16,500,000
Total:			565,380,000

The sum of ₦400 million was originally approved under the Contingency Fund Vote. This was subsequently replenished with additional ₦200 million making the total appropriation for the Contingency Fund Vote to be ₦600 million. As the end of the year, total contingency transfers made amounted to about ₦550 million. As presented in Table 8 below, these were largely comprised of Recurrent Expenditure. In terms of virements in form of internal adjustments or reallocations of estimates from one budget line to another budget line within the same heads of spending entities, the records indicated that these were carried out for about thirty agencies with 57 Virement Warrants issued throughout the year.

3 – Conclusion and Recommendations

Based on the overall appraisal of all components of the budget, it could be comfortably concluded that the implementation of 2018 budget was indeed very impressive with an excellent performance. With an average revenue and expenditure outturns of almost 97% the performance is unprecedented (102% for incomes and 92% for expenditure). More extraordinary is the implementation of the capital projects and programmes where the records show an aggregate expenditure outturn of over 93%. Even though roads infrastructure accounted for more than half of the expenditure, the level of budget implementation across other sectors is also fairly significant. Perhaps, the notable exception is agriculture, which despite being a priority sector, recorded low expenditure outturn. This could however be explained by the low performance of some of the agricultural development projects to be funded from external loans and grants as well as by the fact that, the revitalization of the State Agricultural Supply Company has to a certain extent, reduced direct government funding for the sector. JASCO is now virtually responsible for procurement and sales of agricultural inputs at commercially affordable prices to farmers.

Notwithstanding, the report has observed the need to compliment infrastructure spendings in the education and health sectors with more efficient human resources management both in terms of additional manpower recruitment and review of lopsided deployment that compromised access and quality in remote locations. Other salient issues that may need highlighting as noted earlier include:

- a) As in the previous reports, even though at the aggregate level, the performance with respect to income was excellent, the analysis has observed the need for more proactive measures to improve IGR collection and reporting as well as achieve maximum draw-down for a number of the capital receipts items. The low drawdowns on some of the capital receipts has contributed to the low expenditure outturn for the agricultural sector. Implementation of the TSA should be widened and deepened across all government agencies including parastatals;
- b) Implementation of the State Cash Management Strategy should be pursued to ensure effective implementation of the TSA and to support more efficient financial resources management which will ultimately translate into more effective budget performance and the attainment of the State development objectives;
- c) The Full Year Report still observed the need to be more proactive in minimizing the piling-up of contractual liabilities. As reported, even some of the inherited unpaid contractual liabilities were cleared, much still remains and considering the volume of contract awards and ongoing projects, the need to be more proactive need not be emphasized;

APPENDICES

Appendix 1 - Full Year Consolidated Summary Income and Expenditure Outturns

Serial No.	Item Description	Approved Estimates 2018	First Quarter		Second Quarter		Third Quarter		Fourth Quarter (Full Year)			
			Jan. Mar. Outturns	Q1 Performance [pro-rated]	Jan. Jun. Outturns	Mid-Year Performance [pro-rated]	Q3 [Jan. Sept] Outturns	Q3 Performance [pro-rated]	Full Year Outturns	Full Year Performance	Full Year Variance	
1	Opening Balance of Consolidated Revenue Fund											
2	Recurrent Receipts:											
3	Statutory Allocation	39,125,000,000	11,345,269,105	116.0%	18,804,973,755	96.1%	35,153,975,710	119.8%	47,549,178,192	121.5%	21.5%	
4	Value Added Tax	12,512,000,000	3,190,527,780	102.0%	5,213,153,350	83.3%	9,580,068,032	102.1%	12,857,521,826	102.8%	2.8%	
5	Excess Crude Oil Receipts	4,500,000,000	503,428,154	44.7%	1,012,652,522	45.0%	1,612,081,669	47.8%	2,106,918,481	46.8%	-53.2%	
6	Independent Revenue - General											
	(i) Local Revenue	10,513,000,000	2,126,585,808	80.9%	5,256,009,968	100.0%	7,728,024,514	98.0%	8,580,857,866	81.6%	-18.4%	
	(ii) Primary Education LGA Contribution (Receipts)	16,200,000,000	3,667,211,601	90.5%	7,425,288,552	91.7%	11,577,177,749	95.3%	15,351,719,922	94.8%	-5.2%	
	(iii) Primary Healthcare LGA Contribution (Receipts)	1,650,000,000	352,919,791	85.6%	701,296,731	85.0%	1,047,979,254	84.7%	1,419,822,808	86.0%	-14.0%	
7	Aids & Grants	-	-		-		-		-			
8	Total Recurrent Receipts	84,500,000,000	21,185,942,238	100.3%	38,413,374,879	90.9%	66,699,306,926	105.2%	87,866,019,095	104.0%	4.0%	
9	Total Projected Recurrent Funds Available	84,500,000,000	21,185,942,238	100.3%	38,413,374,879	90.9%	66,699,306,926	105.2%	87,866,019,095	104.0%	4.0%	
10	Expenditure											
11	A. Recurrent Debt											
12	Internal Public Debts - Principal and Interest	3,592,000,000	489,670,836	54.5%	816,118,060	45.4%	1,709,953,439	63.5%	1,958,683,344	54.5%	-45.5%	
13	Contractual Liabilities	500,000,000	-	0.0%	-	0.0%	862,243,318	229.9%	862,243,318	172.4%	72.4%	
14	External Public Debts (Principal and Interest Deductions)	350,000,000	79,535,058	90.9%	133,337,016	76.2%	240,940,931	91.8%	329,809,191	94.2%	-5.8%	
15	Total Recurrent Debt	4,442,000,000	569,205,894	51.3%	949,455,076	42.7%	2,813,137,687	84.4%	3,150,735,852	70.9%	-29.1%	
16	A. Recurrent Non-Debt											
17	Personnel Cost	43,314,000,000	9,735,291,256	89.9%	19,706,022,503	91.0%	30,057,795,258	92.5%	40,419,616,739	93.3%	-6.7%	
18	Overhead & Other Recurrent Cost	18,780,000,000	4,473,038,553	95.3%	8,139,144,842	86.7%	12,808,765,866	90.9%	17,232,269,120	91.8%	-8.2%	
19	Contingency Fund	400,000,000	-	0.0%	-	0.0%	-	-	-	-		
	Stabilization Fund	600,000,000	-	0.0%	179,861,110	60.0%	323,749,998	71.9%	431,666,664	71.9%	-28.1%	
20	Total Non-Debt Recurrent Expenditure	63,094,000,000	14,208,329,808	90.1%	28,025,028,455	88.8%	43,190,311,122	91.3%	58,083,552,523	92.1%	-7.9%	
21	Total Recurrent Expenditure	67,536,000,000	14,777,535,702	87.5%	28,974,483,530	85.8%	46,003,448,809	90.8%	61,234,288,375	90.7%	-9.3%	
22	Recurrent Surplus/(Deficit) (Line 9-21)	16,964,000,000	6,408,406,536	151.1%	9,438,891,348	111.3%	20,695,858,117	162.7%	26,631,730,720	157.0%	57.0%	
23	Capital Receipts:											
24	A. Opening Balance of CDF	10,000,000,000	14,616,492,853	584.7%	14,616,492,853	292.3%	14,616,492,853	194.9%	14,616,492,853	146.2%	46.2%	
25	B. Transfers from CRF (Line 22)	16,964,000,000	6,408,406,536	151.1%	9,438,891,348	111.3%	20,695,858,117	162.7%	26,631,730,720	157.0%	57.0%	
26	C. Internal Loans	1,800,000,000	1,700,000,000	377.8%	1,700,000,000	188.9%	1,700,000,000	125.9%	1,700,000,000	94.4%	-5.6%	
27	D. External Loans	4,432,000,000	50,000,000	4.5%	350,112,702	15.8%	513,187,463	15.4%	1,331,584,059	30.0%	-70.0%	
28	E. Aids / Grants & Other Capital Receipts	37,938,000,000	2,722,789,896	28.7%	13,319,834,755	70.2%	16,975,300,348	59.7%	35,592,380,341	93.8%	-6.2%	
29	Total Capital Development Fund	71,134,000,000	25,497,689,284	143.4%	39,425,331,658	110.8%	54,500,838,780	102.2%	79,872,187,973	112.3%	12.3%	
30	Capital Expenditure	71,134,000,000	10,759,109,607	60.5%	25,854,298,580	72.7%	39,354,493,661	73.8%	66,404,402,180	93.4%	-6.6%	
31	Total Budget Size	138,670,000,000	25,536,645,310	73.7%	54,828,782,111	79.1%	85,357,942,471	82.1%	127,638,690,554	92.0%	-8.0%	
	Total Income	138,670,000,000	40,275,224,987	116.2%	68,399,815,188	98.7%	100,504,287,590	96.6%	141,106,476,348	101.8%	1.8%	
	Total Expenditure	138,670,000,000	25,536,645,310	73.7%	54,828,782,111	79.1%	85,357,942,471	82.1%	127,638,690,554	92.0%	-8.0%	
32	Closing Balance	-	14,738,579,677		13,571,033,077		15,146,345,119		13,467,785,793			

Appendix 2: Full Year Budget Implementation Report - Recurrent Revenues

S/N	Description	2018 Proposed	Fully Year	Q4 Performance (Pro-rated)	Full Year Variance
1	Statutory Allocation	39,125,000,000	47,549,178,192	121.5%	21.5%
2	Value Added Tax	12,512,000,000	12,857,521,826	102.8%	2.8%
3	Excess CrudeOil and Other Federal Statutory Transfers	4,500,000,000	2,106,918,481	46.8%	-53.2%
4	LGA Contribution Prim. Edu. (100%)	16,200,000,000	15,351,719,922	94.8%	-5.2%
5	LGA Contribution Pri. Healthcare (60%)	1,650,000,000	1,419,822,808	86.0%	-14.0%
	Federal Transfers and Other Financing Items	73,987,000,000	79,285,161,229	107.2%	7.2%
6	State Taxes [BIR]	2,761,000,000	2,294,760,342	83.1%	-16.9%
7	Recurrent Receipts / Reimbursements from Local Govts.	2,579,000,000	2,580,568,971	100.1%	0.1%
7	Other MDAs Recurrent Revenues	5,173,000,000	3,705,528,553	71.6%	-28.4%
	Locally Generated Revenue and Local Financing Items	10,513,000,000	8,580,857,866	81.6%	-18.4%
	Total Recurrent Revenue	84,500,000,000	87,866,019,095	104.0%	4.0%
	State Taxes [Board of Internal Revenue]				
12001	Pay-As-You-Earn (Public Sector)	2,200,000,000	1,727,881,670	78.5%	-21.5%
12002	Direct Assessment	20,000,000	21,721,572	108.6%	8.6%
12005	Withholding Tax on Dividends	10,000,000	2,401,140	24.0%	-76.0%
12006	Withholding Tax On Rents	7,000,000	2,211,353	31.6%	-68.4%
12009	Withholding Tax On Contracts		-		
12014	Pay-As-You-Earn (Non-Public Sector)	300,000,000	333,932,000	111.3%	11.3%
12015	Withholding Tax on Bank Deposit	55,000,000	66,804,126	121.5%	21.5%
12016	Withholding Tax on Non-Liability Coys and Contractors	100,000,000	93,621,040	93.6%	-6.4%
13001	Motor Vehicle Licenses	25,000,000	18,241,200	73.0%	-27.0%
13002	Drivers Licenses & Learners Permit	8,000,000	10,254,000	128.2%	28.2%
14013	Motor Vehicle Registration & Weighting Fees	3,050,000	391,700	12.8%	-87.2%
14015	Miscellaneous, Road traffic Registration Fees	30,000	-	0.0%	-100.0%
14016	Stamp Duties and Penalties	750,000	709,746	94.6%	-5.4%
14017	Taxi/Motor cycle Registration Fees	170,000	-	0.0%	-100.0%
15032	Proceeds from Number Plates	15,000,000	15,351,795	102.3%	2.3%
15032	Communcation Equipment Installation Permits	10t	-		
15032	Annual Communcation Equipment Installation Fees	10,000,000	-	0.0%	-100.0%
15032	Auto Mechanic registration Fees	2,000,000	-	0.0%	-100.0%
15032	Passegner Manifest and Way Bill	5,000,000	1,239,000	24.8%	-75.2%
	Total State Taxes	2,761,000,000	2,294,760,342	83.1%	-16.9%
	Recurrent Receiepts from Local Govts.				
18012	Grants & Reimbursement from Local Govts. (Special Services)	269,000,000	268,572,000	99.8%	-0.2%
18012	Grants & Reimbursement from Local Govts. (Min of Local Govt.)	200,000,000	206,001,769	103.0%	3.0%
18012	Grants & Reimbursement from Local Govts. (SL State University)	252,000,000	252,000,000	100.0%	0.0%
18012	Grants & Reimbursement from Local Govts. (Min of Water Res.)	466,000,000	465,908,496	100.0%	0.0%
18012	Grants & Reimbursement from Local Govts. (Min of Works)	600,000,000	561,174,000	93.5%	-6.5%
18012	Grants & Reimbursement from Local Govts. (Local Govt Audit)	200,000,000	206,001,769	103.0%	3.0%
18012	Grants & Reimbursement from Local Govts. (LGSC)	400,000,000	412,003,537	103.0%	3.0%
18012	Grants & Reimbursement from Local Govts. (Rehabilitation Board)	82,000,000	100,367,400	122.4%	22.4%
18012	Grants & Reimbursement from Local Govts. (Religeous Affairs)	110,000,000	108,540,000	98.7%	-1.3%
18012	Grants & Reimbursement from Local Govts. (SIEC)	-	-		
	Total Recurrent receipts from LGAs	2,579,000,000	2,580,568,971	200.1%	300.2%

Report

Appendix 3: Full Year Implementation Report - Capital Receipts						
Administrative Code	Item Descriptions	Responsible Agency	Approved Estimates	Full Year Outturn	Performance	Variance
1	Transfer from General Reserves		10,000,000,000	14,616,492,853	146.2%	46.2%
2	External Loans & Internal Loans		6,232,000,000	3,031,584,059	48.6%	-51.4%
3	Capital Grants, Contributions & Reimbursements		36,202,600,000	34,311,468,733	94.8%	-5.2%
4	Other Capital Receipts		1,735,400,000	1,280,911,608	73.8%	-26.2%
			54,170,000,000	53,240,457,253	98.3%	-1.7%
	Transfer from General Reserves			-		
1	Expected Balance as at 1st January	MoF	10,000,000,000	14,616,492,853	146.2%	46.2%
				-		
	Total - (Transfer from General Reserves)		10,000,000,000	14,616,492,853	146.2%	46.2%
	Internal Loans & External Loans					
2	FMoF / CBN Budget Support Loan	MoF	1,800,000,000	1,700,000,000	94.4%	-5.6%
3	World Bank Loan (Fadama III)	JARDA	1,432,000,000	383,776,157	26.8%	-73.2%
4	IFAD Loan	JARDA	1,700,000,000	947,807,902	55.8%	-44.2%
5	IDB Loan for Integrated Agric. & Rural Dev. Project	JARDA	1,300,000,000	-	0.0%	-100.0%
	Total - (External Loans)		6,232,000,000	3,031,584,059	48.6%	-51.4%
	Capital Grants, Contributions & Reimbursements					
6	Grants from National Trust Funds	SUBEB	4,610,000,000	5,446,635,242	118.1%	18.1%
7	Grants from International Organizations	SSG's Office	10t	-		
8	Grants from International Organizations - EU/UNICEF/DFID Grants for WASH Programs	RUWASA	1,297,300,000	601,053,830	46.3%	-53.7%
9	Local Government Counterpart Contributions for EU/UNICEF/DFID Supported Water & Sanitation Programmes	RUWASA	625,020,000	154,556,669	24.7%	-75.3%
10	Grants from International Organizations	JARDA	24,000,000	-	0.0%	-100.0%
11	African Development Bank Agricultural Transformation Support Project (ATASP)	JARDA	1,700,000,000	122,274,110	7.2%	-92.8%
12	Local Government Capital Contributions	MoF	4,000,000,000	7,000,000,000	175.0%	75.0%
13	Sustainable Development Goals Conditional Grants	MoF	600,000,000	-	0.0%	-100.0%
14	TEFFUND Grant	COE	450,000,000	616,973,777	137.1%	37.1%
15	TEFFUND Grant	Jig Poly	480,000,000	176,550,000	36.8%	-63.2%
16	TEFFUND Grant	SLU	600,000,000	871,753,620	145.3%	45.3%
17	Capitalised Local Govt 2% State University Contribution	SLU	548,000,000	703,964,058	128.5%	28.5%
18	Federal Government Reimbursements	MoF	12,600,000,000	15,320,450,215	121.6%	21.6%
19	UNICEF Grants for Nutrition and PHC Programmes	PHCDA	335,000,000	289,023,398	86.3%	-13.7%
20	EU WSSSRP II Grants	MWR	363,000,000	103,000,000	28.4%	-71.6%
21	World Bank Grant for Global Partnership for Education Program	SUBEB	3,240,000,000	2,023,689,567	62.5%	-37.5%
22	EU / World Bank Supported SLOGOR Projects	BEPD/SLOGOR	1,200,000,000	399,002,663	33.3%	-66.7%
23	Save-One-Million-Lives Federal Grants	MoH	455,000,000	306,418,876	67.3%	-32.7%
24	Federal Government Grant for Third National Urban Water Sector Reform Project (NUWSRP-3)	MWR	800,000,000	109,800,000	13.7%	-86.3%
25	TB and Leprosy Grants by Netherlands Leprosy Relief and other Partners	MoH	25,280,000	66,322,707	262.4%	162.4%
26	Reimbursement by JASCO to the State	MoF	2,000,000,000	-		
27	Sales of Stores Grains for Buffer	MoA	250,000,000	-	0.0%	-100.0%
	Total - (Grants and Reimbursements)		36,202,600,000	34,311,468,733	94.8%	-5.2%
	Other Miscellaneous Capital Receipts			-		
	Parastatals Capitalized Revenues	SHA	35,000,000	-	0.0%	-100.0%
	Sales of Condemned Stores	MoF	500,400,000	65,768,326	13.1%	-86.9%
	JIMSO	MoH	1,200,000,000	1,215,143,283	101.3%	1.3%
	Total - (Other Miscellaneous Receipts)		1,735,400,000	1,280,911,608	73.8%	-26.2%

Appendix 4: Full Year Budget Implementation Report - Personnel Cost

S/N	Administrative Code	Organizations	Personnel Cost	Total Outturns	Prorated Performance	Variance
		Consolidated Estimates	43,314,000,000	40,419,616,739	93.3% -	0.1
1	11100100101	Government House	29,100,000	27,688,620	95.1%	0.0
2	11100100201	Deputy Governor's Office	8,397,000	6,271,608	74.7%	0.3
3	11100100300	Directorate of Protocol	4,552,000	3,708,618	81.5%	0.2
4	11100100400	Due Process & Project Monitoring Bureau	29,929,000	22,675,567	75.8%	0.2
5	11100100700	Pilgrim Welfare Agency	41,095,000	32,897,813	80.1%	0.2
6	11100800100	State Emergency Management Agency	17,475,000	16,143,191	92.4%	0.1
7	11101300100	Administration & Finance Directorate	287,500,000	223,655,484	77.8%	0.2
8	11101300101	SSG's Office - Governor & Deputy Governor (CRFC)	16,260,000	16,260,000	100.0%	-
9	11101300200	Liaison Office Kaduna	5,740,000	5,138,329	89.5%	0.1
10	11101300300	Liaison Office Lagos	3,624,000	3,280,865	90.5%	0.1
11	11101300500	Liaison Office Abuja	4,665,000	3,881,027	83.2%	0.2
12	11101300600	Chieftaincy & Religious Affairs Department	142,000,000	81,330,091	57.3%	0.4
13	11101400100	Research, Evaluation and Political Affairs Directorate	4,352,000	3,552,870	81.6%	0.2
14	11101800100	Special Service Directorate	22,398,000	23,852,507	106.5%	0.1
15	11101800200	Council Affairs Department	824,000	312,360	37.9%	0.6
16	11200100100	State House of Assembly	399,902,000	301,690,183	75.4%	0.2
17	12500100100	Office of the Head of State Civil Service	201,600,000	138,287,546	68.6%	0.3
18	12500100200	Establishment and Service Matters Directorate	470,324,000	405,381,348	86.2%	0.1
19	12500100400	Directorate of Salary and Pension Administration	619,112,000	573,840,724	92.7%	0.1
20	12500100406	State Pension (Pension and Grtuities)	600,000,000	612,262,268	102.0%	0.0
21	12500100500	Manpower Development Institute	54,146,000	42,101,774	77.8%	0.2
22	12500100600	Guidance and Counselling Department	1,752,000	1,740,019	99.3%	0.0
23	14000100100	Office of the Auditor General	69,000,000	61,386,490	89.0%	0.1
24	14000100101	State Auditor General (CRFC)	5,428,000	5,428,235	100.0%	0.0
25	14000200100	Directorate of Local Government Audit	66,000,000	55,579,657	84.2%	0.2
26	14000200101	Office of the Auditor Gen. Local Govt. Audit (CRFC)	5,428,000	5,463,933	100.7%	0.0
27	14700100100	Civil Service Commission	7,263,000	6,175,893	85.0%	0.1
28	14700100101	Office of the Chairman and Members (CRFC)	16,158,000	16,578,571	102.6%	0.0
29	14700200100	Local Government Service Commission	9,000,000	3,933,791	43.7%	0.6
30	14700200101	Office of the Chairman and Members LCSC (CRFC)	21,328,000	21,528,266	100.9%	0.0
31	14800100100	State Independent Electoral Commission	6,636,000	6,390,434	96.3%	0.0
32	14800100101	Office of the SIEC Chairman and Members (CRFC)	42,268,000	44,584,035	105.5%	0.1
33	21500100100	Ministry of Agriculture & Natural Resources	322,669,000	315,772,561	97.9%	0.0
34	21502102100	Jigawa State Agricultural Research Institute	89,840,000	85,410,210	95.1%	0.0
35	21510200100	Jigawa State Agricultural & Rural Development Authority	365,155,000	353,964,491	96.9%	0.0
36	22000100100	Ministry of Finance & Economic Planning	330,444,000	282,379,508	85.5%	0.1
37	22000300100	Budget and Economic Planning Directorate	40,024,000	39,133,930	97.8%	0.0
38	22000300200	Economic Planning Board	-	-		
39	22000700100	Office of the Accountant General	1,400,000,000	1,076,251,057	76.9%	0.2
40	22000700101	Accountant General Office (CRFC)	5,428,000	5,428,235	100.0%	0.0
41	22000800100	Board of Internal Revenue	108,385,000	88,719,010	81.9%	0.2
42	22000800101	Office of the Chairman Board of Internal Revenue (CRFC)	5,428,000	11,186,466	206.1%	1.1
43	22001200100	Jigawa State Bureau of Statistics	5,865,000	-	0.0%	1.0
44	22200100100	Ministry of Commerce, Industries and Co-operatives	62,566,000	57,916,291	92.6%	0.1
45	22200100200	Mineral Resources Development Agency	8,869,000	8,189,753	92.3%	0.1
46	22200100300	State Investment Promotion Agency	13,760,000	-	0.0%	1.0
47	22700600100	Directorate of Economic Empowerment	60,378,000	55,150,576	91.3%	0.1
48	23400100100	Ministry of Works & Transport	176,033,000	149,774,396	85.1%	0.1

49	23400400100	Jigawa Roads Maintenance Agency	10,820,000	9,838,768	90.9%	-	0.1
50	23400800300	Rural Electricity Board	28,674,000	25,365,001	88.5%	-	0.1
51	23400900100	Fire Service Directorate	75,166,000	65,092,967	86.6%	-	0.1
52	25200100100	Ministry of Water Resources	18,847,000	13,473,254	71.5%	-	0.3
53	25210200100	Jigawa state Water Board	161,443,000	144,765,028	89.7%	-	0.1
54	25210300100	Rural Water Supply and Sanitation Agency	31,880,000	27,005,178	84.7%	-	0.2
55	25210400100	Small Town Water Supply Agency	226,890,000	200,512,810	88.4%	-	0.1
56	26000100100	Ministry of Lands, Housing, Urban & Regional Planning Dev	76,500,000	63,286,254	82.7%	-	0.2
57	26000200100	Jigawa State Housing Authority	12,958,000	12,060,956	93.1%	-	0.1
58	26000300100	Urban Development Board	58,580,000	51,409,181	87.8%	-	0.1
59	26000400100	Dutse Capital Development Authority (DCDA)	68,796,000	68,718,247	99.9%	-	0.0
60	31800500100	High Court of Justice	438,291,000	342,520,579	78.1%	-	0.2
61	31800600100	Sharia Court of Appeal	675,600,000	592,631,384	87.7%	-	0.1
62	31801100100	Judicial Service Commission	78,799,000	60,198,341	76.4%	-	0.2
63	32600100100	Ministry of Justice	126,563,000	116,651,504	92.2%	-	0.1
64	32600200200	Justice Sector and Law Reform Commission	20,935,000	19,364,452	92.5%	-	0.1
65	51400100100	Ministry of Women Affairs & Social Development	46,894,000	41,045,298	87.5%	-	0.1
66	51400100200	Jigawa State Rehabilitation Board	36,596,000	30,299,828	82.8%	-	0.2
67	51700100100	Ministry of Education, Science & Technology	2,868,000,000	2,723,458,560	95.0%	-	0.1
68	51700100200	State Educational Inspectorate & Monitoring Unit	1,244,000	1,133,621	91.1%	-	0.1
69	51700300100	State Universal Basic Education Board	220,000,000	162,605,067	73.9%	-	0.3
70	51700300103	Inspectorate Headquarters & Zones	149,500,000	152,938,692	102.3%	-	0.0
71	51700400100	Local Education Authority	16,200,000,000	15,351,719,922	94.8%	-	0.1
72	51700800100	Library Board	47,898,000	42,849,974	89.5%	-	0.1
73	51701000100	Agency for Mass Education	66,867,000	58,846,227	88.0%	-	0.1
74	51701100100	Nomadic Education Agency	417,899,000	426,544,147	102.1%	-	0.0
75	51701800100	Jigawa State Polytechnic	474,300,000	479,475,308	101.1%	-	0.0
76	51701800200	Bilyaminu Usman Polytechnic Hadejia	372,338,000	327,340,162	87.9%	-	0.1
77	51701900100	Jigawa State College of Education	979,391,000	991,978,590	101.3%	-	0.0
78	51702100100	Sule Lamido University	818,200,000	624,380,642	76.3%	-	0.2
79	51705500100	Science & Technical Education Board	482,868,000	470,385,647	97.4%	-	0.0
80	51705600100	Jigawa State Scholarship Board	7,964,000	8,040,819	101.0%	-	0.0
81	51705600200	Dutse Model / Capital School	150,500,000	146,042,271	97.0%	-	0.0
82	51706000100	Jigawa State College of Islamic Legal Studies	381,600,000	357,736,230	93.7%	-	0.1
83	51706100100	Institute of Information Technology	202,100,000	212,996,902	105.4%	-	0.1
84	51706300100	Islamic Education Bureau	718,763,000	740,994,734	103.1%	-	0.0
85	51706400100	Bamaina Academy	12,588,000	3,841,643	30.5%	-	0.7
86	52100100100	Ministry of Health	750,500,000	531,184,680	70.8%	-	0.3
87	52100100110	Babura General Hospital	192,300,000	176,619,959	91.8%	-	0.1
88	52100100111	Birnin Kudu General Hospital	373,000,000	345,645,913	92.7%	-	0.1
89	52100100112	Birniwa General Hospital	146,000,000	141,650,803	97.0%	-	0.0
90	52100100113	Dutse General Hospital	480,000,000	448,793,941	93.5%	-	0.1
91	52100100114	Gumel General Hospital	309,500,000	301,797,761	97.5%	-	0.0
92	52100100115	Gwaram Cottage Hospital	115,379,000	116,005,759	100.5%	-	0.0
93	52100100116	Hadejia General Hospital	509,000,000	502,970,387	98.8%	-	0.0
94	52100100117	Hadejia Tuberculosis and Leprosy Hospital	51,038,000	42,772,031	83.8%	-	0.2
95	52100100118	Jahun General Hospital	257,589,000	240,474,542	93.4%	-	0.1
96	52100100119	Kafin Hausa (Bulangu) Cottage Hospital	96,362,000	84,074,428	87.2%	-	0.1
97	52100100120	Kafin Hausa General Hospital	142,000,000	132,668,493	93.4%	-	0.1
98	52100100121	Kazaure General Hospital	398,678,000	338,525,662	84.9%	-	0.2
99	52100100122	Kazaure Psychiatric Hospital	39,544,000	34,712,383	87.8%	-	0.1
100	52100100123	Ringim General Hospital	238,000,000	220,447,371	92.6%	-	0.1

101	52100300100	Primary Health Care Development Agency	133,805,000	179,999,787	134.5%	0.3
102	52100300109	Primary Health Care Development LGA Management Office	4,066,000,000	4,138,056,738	101.8%	0.0
103	52110400107	School of Nursing Birnin Kudu	252,000,000	234,032,958	92.9%	0.1
104	52110400109	School of Nursing Hadejia	13,516,000	-	0.0%	1.0
105	52110600100	School of Health Technology	194,085,000	190,709,741	98.3%	0.0
106	52111600100	Rasheed Shekoni Specialist Hospital	774,000,000	801,726,676	103.6%	0.0
107	52300100100	Ministry of Information Youths, Sports and Culture	100,404,000	92,534,890	92.2%	0.1
108	52300200100	History and Culture Bureau	24,397,000	21,947,347	90.0%	0.1
109	52300300100	Jigawa State Television	50,700,000	48,035,742	94.7%	0.1
110	52300400100	Jigawa State Broadcasting Corporation (Radio)	105,619,000	94,810,747	89.8%	0.1
111	52300700100	Jigawa State Sports Council	71,000,000	57,844,975	81.5%	0.2
112	53500100100	Ministry of Environment	112,524,000	104,995,911	93.3%	0.1
113	53501600100	Jigawa State Environmental Protection Agency (JISEPA)	290,650,000	273,913,141	94.2%	0.1
114	53505600100	Alternative Energy Agency	2,058,000	1,995,538	97.0%	0.0
115	55100100100	Ministry Of Local Government	50,000,000	50,841,646	101.7%	0.0

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Appendix 5: Full Year Budget Implementation Report - Other Recurrent Expenditure

S/N	Administrative Code	Organazations	Personnel Cost	Total Outturns	Performance	Variance
		Consolidated Estimates	24,222,000,000	20,814,671,636	85.9%	14.1%
1	11100100101	Government House	900,000,000	856,680,576	95.2%	4.8%
2	11100100201	Deputy Governor's Office	310,000,000	308,519,811	99.5%	0.5%
3	11100100300	Directorate of Protocol	180,000,000	271,195,554	150.7%	-50.7%
4	11100100400	Due Process & Project Monitoring Bureau	48,000,000	52,093,548	108.5%	-8.5%
5	11100100700	Pilgrim Welfare Agency	450,000,000	219,815,876	48.8%	51.2%
6	11100800100	State Emergency Management Agency	100,000,000	84,496,670	84.5%	15.5%
7	11101300100	Administration & Finance Directorate	343,000,000	708,441,398	206.5%	-106.5%
8	11101300200	Liaison Office Kaduna	4,800,000	4,035,000	84.1%	15.9%
9	11101300300	Liaison Office Lagos	12,000,000	10,557,000	88.0%	12.0%
10	11101300400	Liaison Office Kano	1,200,000	1,200,000	100.0%	0.0%
11	11101300500	Liaison Office Abuja	40,000,000	25,239,263	63.1%	36.9%
12	11101300600	Chieftaincy & Religious Affairs Department	45,000,000	124,558,590	276.8%	-176.8%
13	11101400100	Research, Evaluation and Political Affairs Directorate	55,000,000	60,114,000	109.3%	-9.3%
14	11101800100	Special Service Directorate	725,000,000	938,569,567	129.5%	-29.5%
15	11101800200	Council Affairs Department	9,200,000	19,991,500	217.3%	-117.3%
16	11200100100	State House of Assembly	1,910,000,000	2,617,696,233	137.1%	-37.1%
17	12500100100	Office of the Head of State Civil Service	363,000,000	421,898,985	116.2%	-16.2%
18	12500100200	Establishment and Service Matters Directorate	9,000,000	6,000,000	66.7%	33.3%
19	12500100300	Manpower Development and Training Directorate	76,000,000	72,200,000	95.0%	5.0%
20	12500100400	Directorate of Salary and Pension Administration	6,000,000	4,258,065	71.0%	29.0%
21	12500100500	Manpower Development Institute	67,652,000	9,015,757	13.3%	86.7%
22	12500100600	Guidance and Counselling Department	18,000,000	16,739,982	93.0%	7.0%
23	14000100100	Office of the Auditor General	24,000,000	8,659,673	36.1%	63.9%
24	14000200100	Directorate of Local Government Audit	94,000,000	127,268,436	135.4%	-35.4%
25	14700100100	Civil Service Commission	9,600,000	9,215,766	96.0%	4.0%
26	14700200100	Local Government Service Commission	286,000,000	452,657,299	158.3%	-58.3%
27	14800100100	State Independent Electoral Commission	40,000,000	53,617,998	134.0%	-34.0%
28	21500100100	Ministry of Agriculture & Natural Resources	18,000,000	91,104,337	506.1%	-406.1%
29	21502102100	Jigawa State Agricultural Research Institute	3,600,000	4,250,734	118.1%	-18.1%
30	21510200100	Jigawa State Agricultural & Rural Development Authority	12,000,000	9,701,907	80.8%	19.2%
31	21511511500	Farmers And Herdsman Board	3,600,000	4,584,000	127.3%	-27.3%
32	22000100100	Ministry of Finance & Economic Planning	1,400,000,000	864,609,649	61.8%	38.2%
33	22000300100	Budget and Economic Planning Directorate	19,000,000	13,758,548	72.4%	27.6%
34	22000300103	Contingency Fund Provision	400,000,000	-	0.0%	100.0%
35	22000300200	Economic Planning Board	4,400,000	14,445,000	328.3%	-228.3%
36	22000700100	Office of the Accountant General	24,000,000	123,212,409	513.4%	-413.4%
37	22000700101	Accountant General Office (CRFC)	54,000,000	54,000,000	100.0%	0.0%
38	22000700107	Treasury Department (Stabilization Fund Provision)	600,000,000	431,666,664	71.9%	28.1%
39	22000700110	Debt Management Unit	4,442,000,000	3,150,735,852	70.9%	29.1%
40	22000800100	Board of Internal Revenue	37,000,000	20,588,419	55.6%	44.4%
41	22001200100	Jigawa State Bureau of Statistics	14,400,000	-	0.0%	100.0%
42	22200100100	Ministry of Commerce, Industries and Co-operatives	22,000,000	38,198,747	173.6%	-73.6%
43	22200100200	Mineral Resources Development Agency	4,000,000	1,446,000	36.2%	63.9%
44	22200100300	State Investment Promotion Agency	30,000,000	21,039,228	70.1%	29.9%
45	22700600100	Directorate of Economic Empowerment	9,800,000	8,555,572	87.3%	12.7%
46	23400100100	Ministry of Works & Transport	1,219,000,000	1,473,845,421	120.9%	-20.9%

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47	23400400100	Jigawa Roads Maintenance Agency	24,000,000	13,155,218	54.8%	45.2%
48	23400800300	Rural Electricity Board	164,000,000	130,156,999	79.4%	20.6%
49	23400900100	Fire Service Directorate	7,200,000	7,200,000	100.0%	0.0%
50	25200100100	Ministry of Water Resources	921,100,000	714,172,320	77.5%	22.5%
51	25210200100	Jigawa state Water Board	22,400,000	21,241,118	94.8%	5.2%
52	25210300100	Rural Water Supply and Sanitation Agency	7,200,000	3,850,000	53.5%	46.5%
53	25210400100	Small Town Water Supply Agency	16,400,000	19,800,428	120.7%	-20.7%
54	26000100100	Ministry of Lands, Housing, Urban & Regional Planning De	18,000,000	26,072,902	144.8%	-44.8%
55	26000200100	Jigawa State Housing Authority	13,000,000	12,630,830	97.2%	2.8%
56	26000300100	Urban Development Board	12,000,000	8,400,000	70.0%	30.0%
57	26000400100	Dutse Capital Development Authority (DCDA)	42,850,000	42,596,000	99.4%	0.6%
58	31800500100	High Court of Justice	150,000,000	141,479,996	94.3%	5.7%
59	31800600100	Sharia Court of Appeal	90,000,000	85,705,000	95.2%	4.8%
60	31801100100	Judicial Service Commission	20,500,000	30,406,624	148.3%	-48.3%
61	32600100100	Ministry of Justice	114,000,000	61,843,809	54.2%	45.8%
62	32600200200	Justice Sector and Law Reform Commission	10,400,000	6,913,548	66.5%	33.5%
63	51400100100	Ministry of Women Affairs & Social Development	13,000,000	26,422,796	203.3%	-103.3%
64	51400100200	Jigawa State Rehabilitation Board	540,000,000	268,528,000	49.7%	50.3%
65	51700100100	Ministry of Education, Science & Technology	2,459,000,000	1,378,294,513	56.1%	43.9%
66	51700100200	State Educational Inspectorate & Monitoring Unit	18,000,000	14,400,000	80.0%	20.0%
67	51700300100	State Universal Basic Education Board	942,372,000	603,063,210	64.0%	36.0%
68	51700300103	Inspectorate Headquarters & Zones	10t	-		
69	51700800100	Library Board	3,600,000	2,150,000	59.7%	40.3%
70	51701000100	Agency for Mass Education	5,400,000	45,727,106	846.8%	-746.8%
71	51701100100	Nomadic Education Agency	8,350,000	10,200,000	122.2%	-22.2%
72	51701800100	Jigawa State Polytechnic	86,000,000	82,337,842	95.7%	4.3%
73	51701800200	Biyaminu Usman Polytechnic Hadejia	60,000,000	52,938,377	88.2%	11.8%
74	51701900100	Jigawa State College of Education	110,000,000	126,571,227	115.1%	-15.1%
75	51702100100	Sule Lamido University	378,500,000	375,647,952	99.2%	0.8%
76	51705500100	Science & Technical Education Board	430,000,000	352,698,800	82.0%	18.0%
77	51705600100	Jigawa State Scholarship Board	1,206,000,000	688,029,475	57.1%	42.9%
78	51705600200	Dutse Model / Capital School	100,000,000	90,653,295	90.7%	9.3%
79	51706000100	Jigawa State College of Islamic Legal Studies	70,000,000	58,904,060	84.1%	15.9%
80	51706100100	Institute of Information Technology	220,500,000	75,151,906	34.1%	65.9%
81	51706300100	Islamic Education Bureau	490,000,000	393,222,074	80.2%	19.8%
82	51706400100	Bamaina Academy	6,000,000	4,800,000	80.0%	20.0%
83	52100100100	Ministry of Health	172,000,000	163,195,104	94.9%	5.1%
84	52100100110	Babura General Hospital	4,000,000	2,937,300	73.4%	26.6%
85	52100100111	Birin Kudu General Hospital	4,000,000	2,865,027	71.6%	28.4%
86	52100100112	Birniwa General Hospital	4,000,000	2,849,936	71.2%	28.8%
87	52100100113	Dutse General Hospital	4,250,000	1,539,498	36.2%	63.8%
88	52100100114	Gumel General Hospital	4,000,000	2,541,349	63.5%	36.5%
89	52100100115	Gwaram Cottage Hospital	2,300,000	2,250,000	97.8%	2.2%
90	52100100116	Hadejia General Hospital	4,250,000	1,652,658	38.9%	61.1%
91	52100100117	Hadejia Tuberculosis and Leprosy Hospital	1,450,000	1,546,063	106.6%	-6.6%
92	52100100118	Jahun General Hospital	4,000,000	2,928,658	73.2%	26.8%
93	52100100119	Kafin Hausa (Bulangu) Cottage Hospital	2,300,000	1,800,000	78.3%	21.7%
94	52100100120	Kafin Hausa General Hospital	4,000,000	2,897,393	72.4%	27.6%
95	52100100121	Kazaure General Hospital	4,000,000	1,787,067	44.7%	55.3%
96	52100100122	Kazaure Psychiatric Hospital	1,450,000	1,200,000	82.8%	17.2%

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97	52100100123	Ringim General Hospital	4,000,000	2,908,629	72.7%	27.3%
98	52100200100	Jigawa State Agency for the Control of AIDS	1,800,000	1,322,000	73.4%	26.6%
99	52100300100	Primary Health Care Development Agency	64,612,000	43,667,877	67.6%	32.4%
100	52100300200	Auyo Local Govt. PHCD Management Office	4,300,000	3,000,000	69.8%	30.2%
101	52100300300	Babura Local Govt. PHCD management Office	3,950,000	3,367,501	85.3%	14.7%
102	52100300400	Birnin Kudu Local Govt. PHCD Management Office	3,755,000	3,360,874	89.5%	10.5%
103	52100300500	Birniwa Local Govt. PHCD Management Office	4,490,000	3,355,760	74.7%	25.3%
104	52100300600	Buji Local Govt. PHCD Management Office	4,700,000	3,750,000	79.8%	20.2%
105	52100300700	Dutse Local Govt. PHCD Management Office	3,800,000	2,911,605	76.6%	23.4%
106	52100300800	Gagarawa Local Govt. PHCD Management Office	5,951,000	3,000,000	50.4%	49.6%
107	52100300900	Garki Local Govt. PHCD Management Office	4,240,000	3,860,000	91.0%	9.0%
108	52100301000	Gumel Local Govt. PHCD Management Office	5,885,000	3,120,000	53.0%	47.0%
109	52100301100	Guri Local Govt. PHCD Management Office	3,400,000	3,000,000	88.2%	11.8%
110	52100301200	Gwaram Local Govt. PHCD Management Office	4,666,000	5,860,000	125.6%	-25.6%
111	52100301300	Gwiwa Local Govt. PHCD Management Office	3,500,000	3,120,000	89.1%	10.9%
112	52100301400	Hadejia Local Govt. PHCD Management Office	3,440,000	2,640,000	76.7%	23.3%
113	52100301500	Jahun Local Govt. PHCD Management Office	4,300,000	3,120,000	72.6%	27.4%
114	52100301600	Kafin Hausa Local Govt. PHCD Management office	4,164,000	3,120,000	74.9%	25.1%
115	52100301700	Kaugama Local Govt. PHCD Management office	4,165,000	3,120,000	74.9%	25.1%
116	52100301800	Kazaure Local Govt. PHCD Management Office	4,000,000	2,940,000	73.5%	26.5%
117	52100301900	Kiri Kasamma Local Govt. PHCD Management Office	3,160,000	3,120,000	98.7%	1.3%
118	52100302000	Kiyawa Local Govt. PHCD Management Office	5,250,000	3,597,300	68.5%	31.5%
119	52100302100	Maigatari Local Govt. PHCD Management Office	5,680,000	3,600,000	63.4%	36.6%
120	52100302200	Mallam Madori Local Govt. PHCD Management Office	3,720,000	3,588,493	96.5%	3.5%
121	52100302300	Miga local Govt. PHCD Management Office	3,130,000	2,860,000	91.4%	8.6%
122	52100302400	Ringim Local Govt. PHCD Management Office	3,750,000	3,000,000	80.0%	20.0%
123	52100302500	Roni Local Govt. PHCD Management Office	4,000,000	3,750,000	93.8%	6.3%
124	52100302600	Sule Tankarkar Local Govt. PHCD Management Office	6,608,000	3,250,000	49.2%	50.8%
125	52100302700	Taura Local Govt. PHCD Management Office	4,100,000	4,020,000	98.0%	2.0%
126	52100302800	Yankwashi Local Govt. PHCD Management Office	4,000,000	3,000,000	75.0%	25.0%
127	52110400103	Office of the Provost College of Nursing & Midwifery	43,000,000	3,116,710	7.2%	92.8%
128	52110400107	School of Nursing Birnin Kudu	15,000,000	46,053,398	307.0%	-207.0%
129	52110400108	School of Midwifery Birnin Kudu	11,600,000	29,448,740	253.9%	-153.9%
130	52110400109	School of Nursing Hadejia	12,000,000	3,329,685	27.7%	72.3%
131	52110600100	School of Health Technology	86,000,000	85,805,348	99.8%	0.2%
132	52111600100	Rasheed Shekoni Specialist Hospital	90,000,000	31,003,556	34.4%	65.6%
133	52300100100	Ministry of Information Youths, Sports and Culture	66,000,000	64,585,382	97.9%	2.1%
134	52300200100	History and Culture Bureau	12,160,000	6,265,548	51.5%	48.5%
135	52300300100	Jigawa State Television	16,600,000	18,816,129	113.4%	-13.4%
136	52300400100	Jigawa State Broadcasting Corporation (Radio)	38,450,000	92,069,053	239.5%	-139.5%
137	52300500100	Jigawa State Printing Press	9,600,000	2,293,085	23.9%	76.1%
138	52300700100	Jigawa State Sports Council	48,650,000	68,351,550	140.5%	-40.5%
139	53500100100	Ministry of Environment	9,600,000	12,489,244	130.1%	-30.1%
140	53501600100	Jigawa State Environmental Protection Agency (JISEPA)	36,000,000	41,942,194	116.5%	-16.5%
141	53505600100	Alternative Energy Agency	1,800,000	3,145,000	174.7%	-74.7%
142	55100100100	Ministry Of Local Government	100,000,000	189,792,454	189.8%	-89.8%

Details of Contract Awards Above N100 Million				
S/N	Date	Projects	Amount in Naira	Executing Agency
1	27/4/2018	Constr of Dutse-Madobi-Katanga-Dangoli with Spur from Madobi to Baranda road (35.7km) Lot -1	4,643,482,872.42	Min of Works
2	27/4/2018	Rehab/Asphalt Overlay of Babura-Yarkirya-Kuzunzumi road (49.4km) lot -5	4,944,415,159.06	Min of Works
3	27/4/2018	Constr of Darai-Gilima road (9.5km) lot-2	2,492,310,165.97	Min of Works
4	27/4/2018	Constr of Gambara-Waza-Baranda with Spur to yalwa (16.8km) lot-3	3,194,083,855.93	Min of Works
5	27/4/2018	Constr of Access road from Harbo Sabuwa to Harbo Tsohuwa (1.52km) lot-9	241,058,058.35	Min of Works
6	30/4/2018	Constr of Kaugama township road (6.3km) lot-7	1,333,357,771.41	Min of Works
7	30/4/2018	Constr of road Network at College of Education, Gumel (3.3km) lot-4	674,198,072.42	Min of Works
8	05/04/2018	Constr of Bariki-Munzarau-Tawakkalta-Turabu road (16.8km) lot-6	2,919,955,823.72	Min of Works
9	05/02/2018	Constr of Babura Township road (10.28km) lot-8	2,624,756,218.01	Min of Works
10	04/12/2018	Constr of Jigawar Dan Ali-Maitsamiya-Sule Tankarkar-Dangwanki-Dankumbo feeder road with a Spur from Dankumbo to Matsatsagi (Additional work) 21.5km	364,397,616.45	Min of Works
12	30/4/2018	Improvement of Hadejiatown and its Environs water supply schemes at Proposed G/Gabas road NTA new pump station, Pipe line extension in Hadejia town 90mm 6 Bar (6mts) PVC, Geneating sets and transformer at various pump station and additional of 8no. 150mm 6" Diameter UPVC Casing Borehole of 10 bar.	209,678,962.50	Min of Water Reso
13	07/05/2018	Constr. of New Specialist Hospital at Kazaure	1,893,240,056.40	Ministry of Health
14	07/12/2018	Constr of New General Hospital at Gantsa in Buji LGA	465,983,075.70	Min of Health
15	07/12/2018	Constr of New General Hospital at Garki	493,805,327.06	Min of Health
16	07/12/2018	Constr of New General Hospital at Guri town, Headquarters of Guri LGA	538,386,262.75	Min of Health
17	07/12/2018	Constr of New School of Nursing and Midwifery at Babura, Headquarters of Babura LGA	591,562,261.76	Min of Health
18	08/01/2018	Constr of Main Drain and Drainage outfalls as Additional works on the contract for the constr of malam madori township roads	374,134,938.89	Ministry of Works
19	24/12/2018	Construction of kiyawa township Road (Phase II) (4.0km) Lot 8.	781,689,780.01	Min of Works
20	21/12/2018	Construction of Balago-Dubeni-Kodowawa-Dumadumin Kyaure-Auno Road (41.2km) Lot-3	5,321,500,681.77	Min of Works
21	21/12/2018	Constr of kaugama -Malam Madori Feeder Road (19.31km) Lot-15	520,687,101.38	Min of Works
22	21/12/2018	Construction of Hammado-Danfarantama-Mele-Balkarya-Kokinami-Limanmado-Barikin Faka-Gumel feeder road (33.0km) Lot 17	911,985,078.38	Min of Works
23	21/12/2018	Construction of 744 Sabuwar Takur-Yalwawa Road (8.10km) Lot-7	1,577,371,259.00	Min of Works
24	21/12/2018	Constr of taura-Garki Road (26.68km) Lot-2	2,925,979,072.38	Min of Works
25	27/12/2018	Construction of Kwanar Medi-Danzomo-Garki Road (29.51km) Lot-1	3,583,700,255.94	Min of Works
26	24/12/2018	Construction of birnin Kudu-Zazika-Kwangara nafadan-Kadangare-Shirin-Malamawa-Kwatai-Nafara Feeder Road (33.0km) Lot-16	1,109,438,407.32	Min of Works
27	24/12/2018	Construction of Kazaure- gallu Babba-Karkarna Feeder Road (16.0km) Lot-13	527,255,190.00	Min of Works
28	24/12/2018	Construction of Zandam Nagogo Township Road (2.38km) Lot-12	435,973,460.83	Min of Works
29	24/12/2018	Construction of Sada-Kanawa-Dankari-Nasarawa-Kudu feeder Road (11.2km) Lot-14	393,697,127.25	Min of Works
30	24/12/2018	Construction of Kanya Babba-kankare-Ballada-Duzau-Dan Halili-Kyambo-Mundu-Goron maje Feeder Road (19. km) Lot-18	512,115,693.47	Min of Works
31	24/12/2018	Construction of Chai-Chai Tsohuwa Township Road (1.23km) Lot-11	225,712,752.30	Min of Works
32	24/12/2018	Construction of Kanya Babba Township Road (2.0km) Lot-10	346,070,232.61	Min of Works
33	24/12/2018	Construction Jigawar Dan Ali Township Road (2.10km) Lot-9	427,673,958.29	Min of Works
34	24/12/2018	Rehabilitation of Hadejia- Auyakawa-Agyuka-Gudincin Road (4.30km) Lot-13	972,823,696.47	Min of Works
35	24/12/2018	Construction of Miga Township Road (3.1km) Lot-5	748,110,079.06	Min of Works
36	18/12/2018	Procurement of 7,500No. Furniture sets to Primary Schools 4 to 6 Pupil (1st &2nd Quarter 2018 UBEC/SUBEB Intervention Project) Lot-32 across the state	119,749,935.00	Min of Works
37	24/12/2018	water supply scheme (lot-1) at Maitsamiya in sule tankarkar, Sarki Gandu in Sule Tankarkar, Medu in gagarawa, dankumma in Maigatari, Giginya in Babura Dorawa in Babura Tasawa in Babura, Samamiya in Birnin Kudu bamaina in Birnin Kudu Kantoga in Birnin Kudu	204,765,713.15	Min of Water Reso
38	28/11/2018	improvement of Gwaram Tsohuwa and Gwaram Sabuwa Towns Water supply scheme	122,870,123.46	Win Water Resorce
39	14/11/2018	Upgrading & Conversion of (30No.) Water Supply Scheme to Solar Power system Across the State (Lot-1)	240,169,437.35	Min of Water Resou
40	11/01/2018	Procurement of (185 Units) K-Yan Machine at Various Schools (Lot-2)	275,017,025.59	Min of Education
41	17/10/2018	Construction of (30No.) Boys Quarters, external Electrification and water supply to individual Legislators Quarters at Desina in Dutse LGA	812,600,502.00	Min of Land
42	23/10/2018	Construction of Senate Building along with Provision of parking lots and walk ways at Sule Lamido university Kafin Hausa (Additional Works)	262,448,571.57	Min of Education
43	28/12/2018	General Renovation of School Structures at Government Girls Arabic Secondary School, Kaugama (Lot-4)	153,516,678.32	Min of Education
44	18/4/2018	Approval for the release of Three Hundred and nity Six Million Nine Hundred Thousand Naira (N 396,900,000.00) Only for the purchase of 3,600 Metric Tons of Grains (Maize)	396,900,000.00	Women Affairs
45	24/12/2018	Approval for the Release of Three hundred and Forty Million (340,000,000.00) for Procurement of Fifty (50No.) Tractors from JASCO for Distribution as Empowerment Loans to Farmers	340,000,000.00	Directorate of Empowerment
46	12/03/2018	Approval for Reimbursement of cost of input for Residual moisture cropping on Flooded Farmlands	345,180,000.00	Min of Agriculture
			52,593,808,311.70	

Appendix 6: Full Year Budget Implementation Report - Capital Expenditure			
Administrative Code	Project Descriptions	Approved Estimates	Full Year Capital Expenditure Outturns
Total Third Quarter Capital Expenditure Outturn		71,134,000,000	66,404,402,180
Administrative		3,277,050,000	1,981,631,887
Economic		39,784,900,000	42,950,886,377
Law & Justice		234,000,000	119,466,512
Social		27,838,050,000	21,352,417,404
Administrative		3,277,050,000	1,981,631,887
011100100101	Government House		-
010011	Procurement of Official and Utility Vehicles for Government Agencies	300,000,000	105,775,000
011100100201	Deputy Governor's Office	-	-
010000	Deputy Governor's Office Special Expenditure	10t	-
011100100700	Pilgrim Welfare Agency	-	-
010039	Pilgrims Welfare Agency (Special Expenditure Provision)	7,050,000	-
011100800100	State Emergency Management Agency	-	-
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	50,000,000	37,375,840
011101300100	Administration & Finance Directorate	-	-
010001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	120,000,000	22,763,152
010002	Administration & Finance (Special Expenditure)	10,000,000	-
010019	Counterpart Funding Of UNICEF Assisted Programs	15,000,000	13,100,000
010032	UNICEF Assisted Budget Support Programs	10t	-
011101300600	Chieftaincy & Religious Affairs Department	-	-
010038	Religious Affairs Projects	1,190,000,000	878,550,608
011101800100	Special Service Directorate	-	-
010014	Provision Security Installations and Equipment	10,000,000	38,540,190
011200100100	State House of Assembly	-	-
010010	House of Assembly Project & Other Asset Acquisitions	200,000,000	254,035,632
020505	House of Assembly Speaker's and Deputy Speaker's Residences	10t	-
020506	Legislative Quarters / Residences	1,100,000,000	470,952,453
012500100100	Office of the Head of State Civil Service	-	-
010003	Office Of The Head Of Service - Government-wide Special Expenditure Provision	30,000,000	-
012500100400	Directorate of Salary and Pension Administration	-	-
010037	Salary and Pension Administration (Special Expenditure)	5,000,000	-
012500100500	Manpower Development Institute	-	-
010016	Manpower Development Institute Projects & Programmes	150,000,000	85,905,795
014000100100	Office of the Auditor General	-	-
010018	Office For Resident Auditors	10,000,000	-
014000200100	Directorate of Local Government Audit	-	-
010006	Directorate Of Local Government Audit Programmes	30,000,000	74,633,216
014700200100	Local Government Service Commission	-	-
010008	Local Government Service Commission (Special Expenditure)	35,000,000	-
014800100100	State Independent Electoral Commission	-	-
010009	State Independent Electoral Commission Headquarters	15,000,000	-
02	Economic	39,784,900,000	42,950,886,377

02	Economic	39,784,900,000	42,950,886,377
021500100100	Ministry of Agriculture & Natural Resources	0	-
020005	Purchase Of Grains For Buffer Stock	50,000,000	-
020006	Commercial Agriculture Credit Scheme Projects & Programmes Interventions	2,000,000,000	1,139,418,252
020009	Food and Nutrition Agric. Support & Interventions	10,000,000	-
020010	Agricultural Planning and Information System Development	5,000,000	5,464,000
020012	Farm Settlements and Farm Clusters Development and Support	30,000,000	15,000,000
020014	Field Crop Protection and Termite Control	45,000,000	7,061,000
020015	Horticultural Crops Development	15,000,000	-
020016	Fertilizer Procurement	10t	162,827,500
020017	Crop Rehabilitation Programme	15,000,000	-
020018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	10t	-
020020	Veterinary Clinics	40,000,000	463,875
020022	Disease Control and Eradication Scheme	40,000,000	700,000
020026	Livestock Investigation and Breeding Centres	12,000,000	5,624,225
020028	Fish Seedling Multiplication	10,000,000	-
020029	Artisan Fisheries Development	10,000,000	5,614,500
020030	Meat Inspection and Hygiene Promotion	5,000,000	-
020031	Avian Influenza Control Project	6,000,000	2,536,000
020033	Borehole - Based Minor Irrigation Scheme	150,000,000	56,930,775
021502102100	Jigawa State Agricultural Research Institute	-	-
020011	Jigawa State Agricultural Research Institute	100,000,000	-
021510200100	Jigawa State Agricultural & Rural Development Authority	-	-
020000	Agricultural Development and Extension (JARDA)	500,000,000	316,760,315
020001	Climate Change and Adaptation Project (IFAD)	1,700,000,000	947,807,902
020002	Fadama III Development Project (World Bank)	1,432,000,000	392,680,713
020003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)	1,200,000,000	-
020004	Agricultural Transformation Support Project (AfDB)	1,700,000,000	122,274,109
020008	Sasakawa Agricultural Support Projects	48,000,000	-
021511511500	Farmers And Herdsman Board	-	-
020032	Development Of Farm Settlement and Grazing Reserves	200,000,000	1,361,000
022000100100	Ministry of Finance & Economic Planning	-	-
010020	Ministry of Finance SIFMIS Project & Treasury Computerization	5,000,000	5,000,000
010021	Ministry Of Finance (Special Expenditure)	10,000,000	10,000,000
020065	Ministry of Finance Incorporated Investment Fund	300,000,000	50,398,329
022000300100	Budget and Economic Planning Directorate	-	-
010025	Social and Economic Studies and Research	4,400,000	2,466,000
010026	Budget Computerization and SIFMIS Project	10,500,000	3,358,000
010027	Statistical Surveys and Publications	-	-
010028	Sustainable Development Goals Coordination and Monitoring	625,000,000	-
010029	SOCU State Social Register Development and Maintenance	12,000,000	4,577,000
010030	Social Investment Programs Support & Coordination	10t	-
010031	Food and Nutrition Programme (Co-Ordination and Monitoring)	2,000,000	-
010033	Development Assistance State Counterpart-Funding & Donor Coordination Activities	10,000,000	3,000,000
010034	E U / World Bank Supported State & Local Governance Reform Project (SLOGOR)	1,200,000,000	399,002,663

022000800100	Board of Internal Revenue		-	-
010022	Internal Revenue Service Headquarter & Area Office Projects and Procurements		10,000,000	17,494,000
010023	Internal Revenue Service Security Documents	10t		-
010024	Internal Revenue Service Stamp Duty Machine		5,000,000	4,914,000
022001200100	Jigawa State Bureau of Statistics		-	-
010027	Statistical Surveys and Publications		12,000,000	-
022200100100	Ministry of Commerce, Industries and Co-operatives		-	-
020050	Business Development Support Services		40,000,000	913,500
020053	Maigatari Trade - Free Zone Project		70,000,000	11,697,075
020054	Major Markets Development		28,000,000	4,153,000
020055	Consumer Protection Committee Activities		7,500,000	5,500,000
020059	Small Industrial Equipment Leasing	10t		-
020064	Tourism Promotion Activities		10,000,000	-
020066	Trade Fairs, Road Shows and Business Promotion Support		16,000,000	-
020067	Nigeria-Niger Economic and Trade Development Corridor		10,000,000	1,000,000
022200100200	Mineral Resources Development Agency		-	-
020062	Raw Materials Display Centre		10,000,000	-
020063	Solid Minerals Development		12,000,000	10,472,000
022200100300	State Investment Promotion Agency		-	-
020068	Investment Promotion / One-Stop-Shop Support Services		12,000,000	11,030,000
022700600100	Directorate of Economic Empowerment		-	-
020056	Development and Support to Business Cooperatives for Economic Empowerment	10t		6,949,085
020057	Development and Maintenance of Skills Acquisition Centers		50,000,000	-
020058	Micro Credit and Business Start-ups Support		220,000,000	430,763,400
020060	Agro-Processing Equipment Leasing		50,000,000	26,026,500
020061	Women and Youths Artisans and Skills Development Initiatives		110,000,000	47,881,400
023400100100	Ministry of Works & Transport		-	-
020300	Construction Of Bridges and Major Culverts		50,000,000	21,830,100
020301	Upgrading Of Rural (Feeder) Roads		4,000,000,000	9,474,393,062
020302	Road and Other Projects Consultancies		100,000,000	469,777,585
020303	Babura - Yarkirya Road		1,000,000,000	4,811,281,087
020304	Sukullifi - Kale - Gunka - Harbo - Tsakuwawa Road	10t		-
020306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road		500,000,000	55,426,633
020307	Arawa - Baturiya - Musari - Abunabo - Kadira - Guri Road		1,300,000,000	2,042,792,074
020309	Maigatari - Birniwa Western By-Pss Road (Maigatari - Kongon Giwa, Maigarmaka - Galadi - Karmashi -		1,500,000,000	2,031,822,243
020310	Roni - Mahuta - Bashe - Kaya - Tsakani - Gangare - Amaryawa Road	10t		-
020311	Kila - Budinga - Ranbazau - Tsangarwa - Nahuce - Isawa - Maruta - Dabaja - Jikas - Zandam Na Goggo		400,000,000	945,604,633
020312	Andaza - Tsurma - Tiniibu - Kanwa - Atawani - Magama - Damatuwa - Gadewa Road	10t		-
020314	Kijawal - Dabi Road		30,000,000	-
020315	Bamaina - Zazika Roads	10t		-
020316	Kyarama - Kagadama - Gasakoli Road	10t		-
020317	Kwanar Medi - Danzomo - Garki Road with a spur to Takatsaba		500,000,000	-
020318	Girimbo - Gantsa - Sara Road		500,000,000	-
020319	Dutse - Madobi - Katanga - Dangoli with a spur from Madobi to Baranda		300,000,000	3,959,584,885
020320	Balago - Dumadumin Toka Road		300,000,000	1,064,300,136
020321	Gudicin - Aguyaka Road		200,000,000	-
020324	State Capital Road Networks		1,200,000,000	1,006,057,514
020325	Construction of Township Roads		3,000,000,000	5,644,005,983
020328	Feeder Roads Project		1,500,000,000	1,786,615,651
020329	Dutse Airport Projects		300,000,000	71,003,092
020331	State Driving School		22,000,000	-
020332	Vehicle Inspection Office Operations		2,000,000	-
020516	Provision Of Street Lights In Urban Centres		975,000,000	576,490,997
020517	Dutse Street Lights		100,000,000	19,944,521

023400400100	Jigawa Roads Maintenance Agency	-	-
020322	Special Roads Routine Maintenance	250,000,000	463,087,060
020323	Purchase and Refurbishing Of Roads Construction Plants and Equipment	50,000,000	-
020326	Maintenance of Township Roads	50,000,000	27,516,897
023400800300	Rural Electricity Board	-	-
020100	New Rural Electrification Projects	550,000,000	263,846,228
020101	Completion Of Ongoing Electrification Projects	100,000,000	103,142,718
020102	Maintenance / Upgrading Of Existing Electrification Projects	75,000,000	40,151,533
020103	State Independent Power Plants (IPP) Projects	10t	-
020104	Electrification Projects Plants and Equipments	70,000,000	1,436,547
023400900100	Fire Service Directorate	-	-
010012	Procurement Of Fire Fighting Vehicles and Equipment	35,000,000	-
010013	State Fire Service Headquarter	39,000,000	4,200,000
025200100100	Ministry of Water Resources	-	-
020410	EU - Supported Water Supply and Sanitation Sector Reform (Small Town)Projects	513,000,000	183,589,519
020421	Greater Dutse Water Supply Scheme	250,000,000	323,948,998
020422	Rehabilitation Of Existing Dams	80,000,000	457,500
020423	Hydro-Metrological Stations	22,000,000	-
020426	Water Sector Policy Planning, Monitoring and Evaluation	6,000,000	-
025210200100	Jigawa state Water Board	-	-
020413	Shuwarin Water Supply Scheme	10t	-
020414	Water Supply To New Layouts and Low Cost Housing Estates.	5,000,000	7,833,750
020415	Improvement Of Water Supply Scheme In Local Govt. Headquarters	305,500,000	629,966,267
020416	Rehabilitation Of Existing Urban Water Supply Schemes	20,000,000	-
020417	Urban Water Supply Workshop Tools, Equipment and Utility Vehicles	5,000,000	-
020418	Water Supply Laboratory	-	-
020419	Rehabilitation and Additional Boreholes To Existing Water Scheme	150,000,000	136,236,763
020420	FGN-Supported 3rd-National Urban Water Sector Reform Program	800,000,000	152,800,000
020424	Reinforcement Of Birnin Kudu Regional Water Supply Schemes	2,250,000	-
020425	Reinforcement Of Kazaure Regional Water Supply Schemes	2,600,000	-
025210300100	Rural Water Supply and Sanitation Agency	-	-
020400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	8,000,000	8,779,097
020401	Rural Water Supply Projects	2,518,000,000	1,025,806,269
020402	Food and Nutrition (Water & Sanitation Related) Programmes	5,000,000	-
020403	Water Sanitation and Hygiene Promotion	1,159,000,000	18,805,518
025210400100	Small Town Water Supply Agency	-	-
020404	Rehabilitation Of Existing Small Towns Water Supply Schemes	170,000,000	62,837,418
020406	Reinforcement Of Trunk Mains and Improvement Of Reticulations	16,000,000	29,810,646
020407	Establishment Of New Motorised Water Schemes In Small Towns	10t	-
020408	Installation Of Solar Based Power Plants	1,612,000,000	716,382,805
020411	STOWA Water Supply Inventory, Planning, and M & E Activities	25,000,000	-
020412	Power Connection To Water Supply Schemes	3,000,000	-
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	-	-
020500	New Government House (Existing & Additional Structures and Facilities)	120,000,000	-
020501	Commissioners Residences (G-9 Quarters)	10,000,000	-
020507	Provision of SSG and HOS Official Residences	50,000,000	29,131,563
020518	Land and Property Compensation	300,000,000	419,230,714
020519	Systematic Land Registration and Land Management Information System	100,000,000	-
020520	Development Of Layouts and Acquired Lands	45,000,000	4,500,000
020521	Aerial Photography and Mapping	10,000,000	3,700,200
020522	Acquisition Of Lithographic and Survey Equipment	15,000,000	2,000,000
020523	Ministry Of Lands Headquarters and Zonal Land Registries	10,000,000	10,230,452

026000200100	Jigawa State Housing Authority	-	-
020502	Low Cost Housing Scheme	105,150,000	38,309,849
020503	Commercial Low-cost Housing Scheme	10t	-
026000300100	Urban Development Board	-	-
020511	Development of Master Plan For Urban Centres	35,000,000	-
020513	Urban Development Engineering Workshop, Equipment and Materials	10,000,000	-
020515	Urban Development Plants & Development Control Equipment and Materials	65,000,000	1,000,000
026000400100	Dutse Capital Development Authority (DCDA)	-	-
020514	State Capital Development Projects	60,000,000	22,097,750
03	Law & Justice	234,000,000	119,466,512
031800500100	High Court of Justice	-	-
020504	High Court Judge Houses	8,000,000	-
040002	Magistrate Courts and Other Court Buildings (Rehabilitation)	27,000,000	33,992,844
040003	High Court Of Justice (Special Expenditure)	20,000,000	19,952,005
031800600100	Sharia Court of Appeal	-	-
020509	Renovation Of Shari'a Courts Residences	10t	-
040004	Sharia Courts Structures	20,000,000	18,600,149
040005	Sharia Court Of Appeal	14,000,000	15,400,000
031801100100	Judicial Service Commission	-	-
040001	Judicial Service Commission Headquarters	25,000,000	9,931,931
032600100100	Ministry of Justice	-	-
040007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects	120,000,000	21,589,583
05	Social	27,838,050,000	21,352,417,404
051400100100	Ministry of Women Affairs & Social Development	-	-
060300	Women Development Programme	60,000,000	28,776,500
060301	Reformatory School K/Hausa	2,000,000	-
060302	Child Development Programme	10,000,000	2,500,000
060304	Planning Research & Statistics for Women and Social Development	6,250,000	-
060306	V V F Hostel Jahun	5,000,000	2,406,000
060308	Government Zonal Social Welfare Offices	15,000,000	1,270,000
051400100200	Jigawa State Rehabilitation Board	-	-
060308	Government Zonal Social Welfare Offices	-	-
060310	Social Welfare Programme Activities	2,100,000,000	1,121,929,000
060311	Social Rehabilitation Programme Activities	37,000,000	1,420,000
051700100100	Ministry of Education, Science & Technology	-	-
060014	Development and Maintenance of Senior Secondary School Structures and Facilities	1,500,000,000	2,908,506,644
060015	Procurement Schools Furniture for Senior Secondary Schools	180,000,000	148,582,663
060016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	100,000,000	52,398,742
060017	Ministry of Education State Headquarters and Zonal Offices	230,000,000	24,885,000
060037	Global Partnership for Education Support Program in Jigawa State (World Bank Supported)	3,250,000,000	2,086,344,619
060038	Establishment of Jigawa State College of Remedial Studies, Babura	200,000,000	8,851,900
051700300100	State Universal Basic Education Board	-	-
060002	Basic Education - Provision Primary & Junior Secondary Structures	5,572,000,000	4,912,332,582
060004	SUBEB Headquarters Special (Basic) Education Programme	60,000,000	26,999,500
060005	Basic Education - Rehabilitation & Major Maintenance of Primary and Junior Secondary School Structures	30,000,000	-
060006	Islamic / Quranic Education for Primary & Junior Secondary Schools	752,000,000	376,091,131
060007	Procurement of Instructional Materials and Furniture for Basic Education	230,000,000	-
060008	Basic Education Food and Nutrition Interventions and Support	6,000,000	-
060010	UBEC Basic Education Special Intervention Programme (Capacity Building and Instructional Materials)	300,000,000	-
060039	Special (Basic) Education Programme	40,000,000	-
051700800100	Library Board	-	-
060033	Development of Libraries	24,000,000	-
051701000100	Agency for Mass Education	-	-
060032	Adult Mass Literacy Programme	70,000,000	24,776,430
060034	Basic and Post Literacy Remedial & Continuing Education	50,000,000	34,108,215
060035	Women Vocational Education Centres	10,000,000	1,620,000

051701100100	Nomadic Education Agency	-	-
060011	Nomadic Basic Education Projects (Structures and Facilities)	10,000,000	4,831,081
060012	Nomadic Basic Education (Furniture and Instructional Materials)	68,000,000	57,997,812
051701800100	Jigawa State Polytechnic	-	-
060027	Jigawa State Polytechnic Projects	540,000,000	154,758,971
051701800200	Bilyaminu Usman Polytechnic Hadejia	-	-
060030	Binyaminu Usman Polytechnic Programmes	150,000,000	22,057,935
051701900100	Jigawa State College of Education	-	-
060025	College Of Education (Projects and Programmes)	524,000,000	616,973,777
051702100100	Sule Lamido University	-	-
060031	Sule Lamido State University Kafin Hausa (Projects and Programmes)	2,200,000,000	956,280,219
051705500100	Science & Technical Education Board	-	-
060019	Science and Technical Schools Structures and Facilities	160,000,000	114,838,371
060020	Procurement Schools Furniture for Science, Technical and Vocational Schools	60,000,000	9,932,672
060021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools	100,000,000	-
060022	Establishment / Upgrading of Science, Technical & Vocational Schools	64,000,000	-
051705600100	Jigawa State Scholarship Board	-	-
010005	Special Expenditure (Scholarship Board)	20,000,000	-
051705600200	Dutse Model / Capital School	-	-
060018	Dutse Model & Capital Schools Projects	41,000,000	21,000,000
051706000100	Jigawa State College of Islamic Legal Studies	-	-
060028	College Of Islamic Legal Studies Programmes	192,000,000	139,077,140
051706100100	Institute of Information Technology	-	-
060029	Institute For Information Technology Projects	170,000,000	178,012,449
051706300100	Islamic Education Bureau	-	-
060023	Senior Sec. Islamic/Quranic Education School Programme (Structures & Facilities)	613,000,000	91,829,543
060036	Procurement of School Furniture and Instructional Materials for Islamic & Quaranic Education Senior Secondary Schools (IEB)	166,500,000	292,305,019
051706400100	Bamaina Academy	-	-
060009	Bamaina Academy Projects	60,000,000	8,024,814
052100100100	Ministry of Health	-	-
060204	Establishment Of Operational Research Unit	10t	-
060206	World Bank Supported Save One Million Lives Health Program	475,000,000	155,553,160
060211	Malaria Control Booster Programme	10,000,000	-
060212	HIV / AIDS Control Complementary Programme	30,000,000	24,902,500
060213	Leprosy Referral and T. B. Hospital Hadejia	27,000,000	66,074,251
060215	Establishment Of Health & Demographic Research Centre	5,000,000	-
060216	Health Management Information Dbase Development	8,000,000	-
060218	Improvement Of General Hospitals	1,000,000,000	928,262,966
060219	Ophthalmic Unit In Some General Hospitals	20,000,000	2,730,000
060220	Psychiatric Hospital Kazaure	10,000,000	9,105,056
060221	Primary Eye Care Onchocerciasis	10,000,000	8,777,750
060222	Jigawa State Drug Management Agency (J I M S O)	10t	-
060223	Upgrading Of B/Kudu, Hadejia and Kazaure General Hospitals	600,000,000	1,771,218,365
060225	Free Maternal and Child Health Programme in Secondary Hospitals	900,000,000	960,097,586
060227	Federal Govt. (SDGs) Supported Community Health Insurance Counter funding	10,000,000	-
060228	College Of Nursing & Midwifery B/Kudu	90,000,000	13,893,816
060229	School Of Health Technology Jahun	100,000,000	12,425,000
060230	School Of Nursing Hadejia	100,000,000	55,208,553
060231	Establishment Of Community Midwifery School Babura	300,000,000	317,216,841
060232	JIMSO Medical & Drug Supplies (Drug Revolving Fund Operations)	1,200,000,000	1,115,200,126

052100200100	Jigawa State Agency for the Control of AIDS	-	-
060210	SACA HIV / AIDS Control Programme	60,000,000	24,902,500
052100300100	Primary Health Care Development Agency	-	-
060201	Upgrading Of Primary Health Centres	862,000,000	245,576,968
060202	Primary Health Care Programmes / Projects	260,000,000	11,608,120
060203	PHCD Health System Programmes	15,000,000	-
060207	Supplementary Immunization Activities	300,000,000	-
060208	Food and Nutrition (Health) Programme Activities	215,000,000	150,000,000
052111600100	Rasheed Shekoni Specialist Hospital	-	-
060224	Rasheed Shekoni Specialist Hospital, Dutse	95,000,000	28,920,750
052300100100	Ministry of Information Youths, Sports and Culture	-	-
010100	Public Enlightenment and Information Equipment	3,000,000	2,038,050
010101	Social Re-Orientation & Mobilization	2,000,000	-
010111	Fanisau NYSC Permanent Orientation Camp	10,000,000	23,680,000
010112	Arts, Exhibition and Multimedia Censorship	5,000,000	-
052300200100	History and Culture Bureau	-	-
010105	Archives and Reference Library	5,000,000	-
010106	Open Air Theatre Dutse	5,000,000	612,000
010107	Development Of Historical Sites	-	-
052300300100	Jigawa State Television	-	-
010103	Jigawa State Broadcasting Corporation (Television)	50,000,000	27,017,500
052300400100	Jigawa State Broadcasting Corporation (Radio)	-	-
010102	Jigawa State Broadcasting Corporation (Radio)	164,000,000	300,514,406
052300500100	Jigawa State Printing Press	-	-
010104	Government Printing Press	100,000,000	200,000
052300700100	Jigawa State Sports Council	-	-
010108	Stadium and Sports Development	90,000,000	63,262,200
010109	Improvement Of Hadejia Township Stadium	10,000,000	1,280,000
053500100100	Ministry of Environment	-	-
060100	Forest Nurseries Development and Production Of Seedlings	40,000,000	20,795,648
060101	Forest Shelterbelt and Natural Forest Reserve Development	25,000,000	14,132,288
060102	Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)	10,000,000	-
060103	Development Of Industrial Crops Trees (Gum Arabic, Jetropha, etc)	20,000,000	16,128,400
060104	Environmental Research and Data Base Development	2,800,000	-
060105	Second Forestry Project Structures & Facilities	5,000,000	682,250
060107	Natural Lakes Conservation	17,000,000	1,644,000
060108	Nature Conservation Programme	4,500,000	493,000
060111	Pollution Control Program	7,000,000	-
060112	Dutse Erosion Control	120,000,000	130,199,959
060116	Flood and Erosion Control Projects / Structure	320,000,000	361,007,336
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	-	-
060110	Environmental Health & Sanitation Services	50,000,000	17,923,000
060113	Flood and Erosion Control Projects / Maintenance	18,000,000	14,000,000
053505600100	Alternative Energy Agency	-	-
060115	Bio-Mass and other Renewable Energy Development	50,000,000	362,000
055100100100	Ministry Of Local Government	-	-
010004	Ministry For Local Government Special Expenditure and Projects	23,000,000	23,052,331
020510	Community & Self-Help Development Support	2,000,000	-

