



***JIGAWA STATE***

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**Third Quarter**

**[January to September]**

**Budget Implementation Report**

Compiled by  
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## Executive Summary

As reflected in previous reports, the 2018 budget tagged as “**Budget for Sustained Economic Growth and Social Transformation**” was primarily conceived to continue with policy priorities that contributes to the medium-term policy objective of “creating a self-sustaining local economy” that fully leverages on productive potentials of the State. Priorities were therefore accorded to “promoting rapid growth of the real sectors of the state's economy particularly agriculture and critical infrastructure as well as to human capital development by seeking to continuously improve service delivery particularly with respect to more qualitative basic social services including education, health, water supply & Sanitation and other social welfare and protection services.

The Third Quarter Budget implementation report covering the period of January to September builds on the First and Second Quarter reports to provide a more comprehensive picture of the budget performance during the period. The overall conclusion of the report is that with about 97% and 82% performances respectively for income and expenditure at the aggregate level, budget implementation is largely very satisfactory and on tract to deliver its objectives. achieve higher capital to recurrent expenditure ratio (which is not the case at the moment). In terms of budgetary outputs, the report has also noted significant progress across several sectors where numerous projects were completed and put to us. These include the roads sector, basic education, water supply and sanitation and economic empowerment. Notwithstanding this overall assessment, the report has made a number of recommendations as to deal with observed downsides that could negatively affects more successful outcomes. Such recommendation include the need for increased capital investments not just for higher capital to recurrent expenditure ratio (which is not the case at the moment) but to ensure that all sectors contributes their fair share to the overall budget performance. This is particularly so for the agricultural sector which accounted for over 13% of the total approved capital budget but with less than 5% of the total outturn at the end of the reporting period and with only about 27% prorated performance. Similar scenario was observed for the Commerce & Investment Sector - another priority area expected to facilitate the promotion of conducive business environment and investment climate in the State.

Some of the other recommendations made in the report to engender higher performance include the need for more rigorous implementation of the TSA to the point of having an electronic dash board covering all Government Accounts as to give the Treasury an overall real-time view and management control over all government finances which will also lead to higher IGR performance. Others are:

- a) Payment of pending state counterpart funds for external loans to facilitate drawdown for improved capital project implementation;
- b) Concluding still-pending IDB Loan for Agricultural Development for which only the Subsidiary Loan Agreement remains to be signed to make the loan disbursement effective. This may require follow-up with Federal Ministry of Finance;
- c) Instituting measures for greater spending efficiency and economy to support increased coverage of capital expenditure spending;
- d) Need for a comprehensive and predictable plan for clearing all certified stock of payment arrears especially with regards to contractual liabilities on capital projects;
- e) While it is necessary to be cautious with regards to recruitments as to avoid unnecessary bourgeoning of the State's salary bill, it is would be very important to address manpower shortages in critical areas such as basic education where a number of schools were reported as having only two or one teachers;

## 1.0 - Introduction

The 2018 Third Quarter (Q3) report covering the period of January to September builds on Mid-Year report and provides a good picture on the performance of the various revenue and expenditure components of the approved estimates. The performance appraisal during the nine months period provides an established trajectory as to what budget performance is likely to be by the end of the year. It is believed that this Q3 report would be able to provide the general picture as to the extent to which the budget will achieve its objectives through the delivery of the envisaged outputs and outcomes.

As usual, the performance analysis for the Q3 Report would be generally based on comparisons of budgetary outturns against the revenue and expenditure estimates as per the 2018 Appropriation Law. (Box 1). In addition to variance analysis, the report will also examine the outturn trend over the period as to project the likely picture at year end. The report will also present a review of other budget implementation issues including such as debt service, service delivery, progress on the implementation of

### Box 1: The 2018 Approved Estimates

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

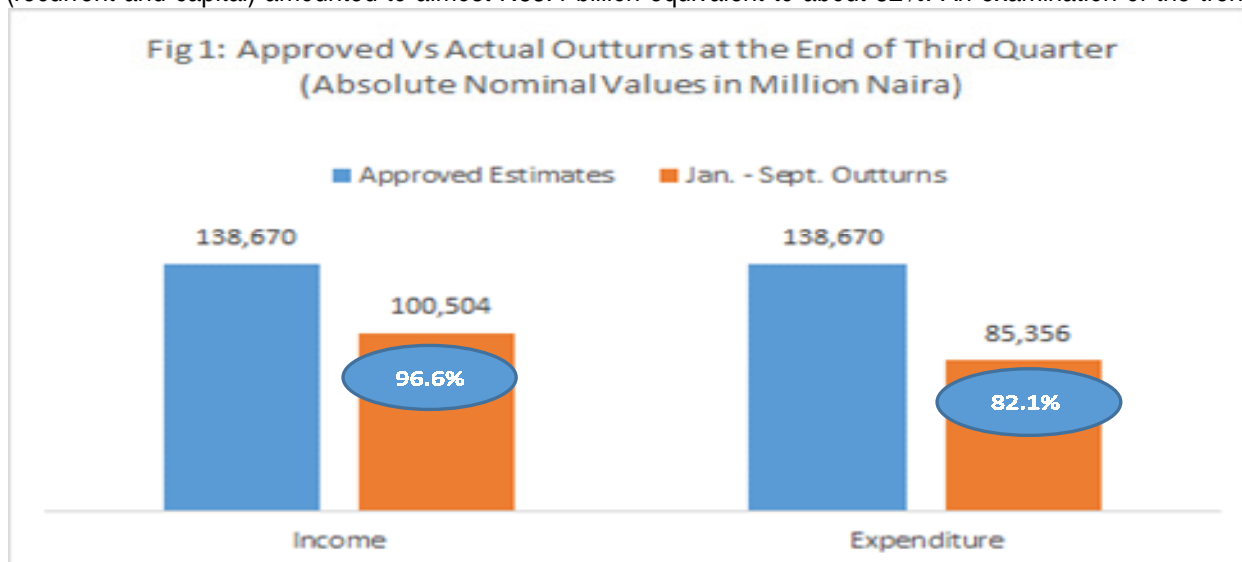
major capital projects, manpower / staffing in key service MDAs, Social Protection expenditures, and project payments. This would enable informed recommendations on budget implementation for the remaining ten weeks of the fiscal year and going forward into 2019.

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.

## 2.0 - Performance Appraisal

A general overview of the budget implementation based on comparison of approved estimates and outturns as presented in Figure 1 below depicts a very satisfactory performance for both income receipts and expenditure outturns at end of the third quarter of the fiscal year. On the income side, revenues from both recurrent sources and capital receipts amounted to over ₦100.5 billion equivalent to about 96.6% performance. Overall expenditure (recurrent and capital) amounted to almost ₦85.4 billion equivalent to about 82%. An examination of the trend



separately over the last three quarters as presented in Figure 2, also depicts satisfactory trend. On the income side, performance at the end of Q1 was 116.2% (because of the lump sum accrual of the opening balance into the capital development fund). It very slightly came down to almost 98.7% in Q2 and 96.6% in Q3. On the

Serial No.	Item Description	Approved Estimates 2018	Jan. Sept. Outturns	Pro-rated Performance
	Total Income Receipts for the Quarter	138,670,000,000	100,504,287,590	96.6%
	Total Expenditure	138,670,000,000	85,355,942,471	82.1%
	Quarter Closing Balance		15,148,345,119	

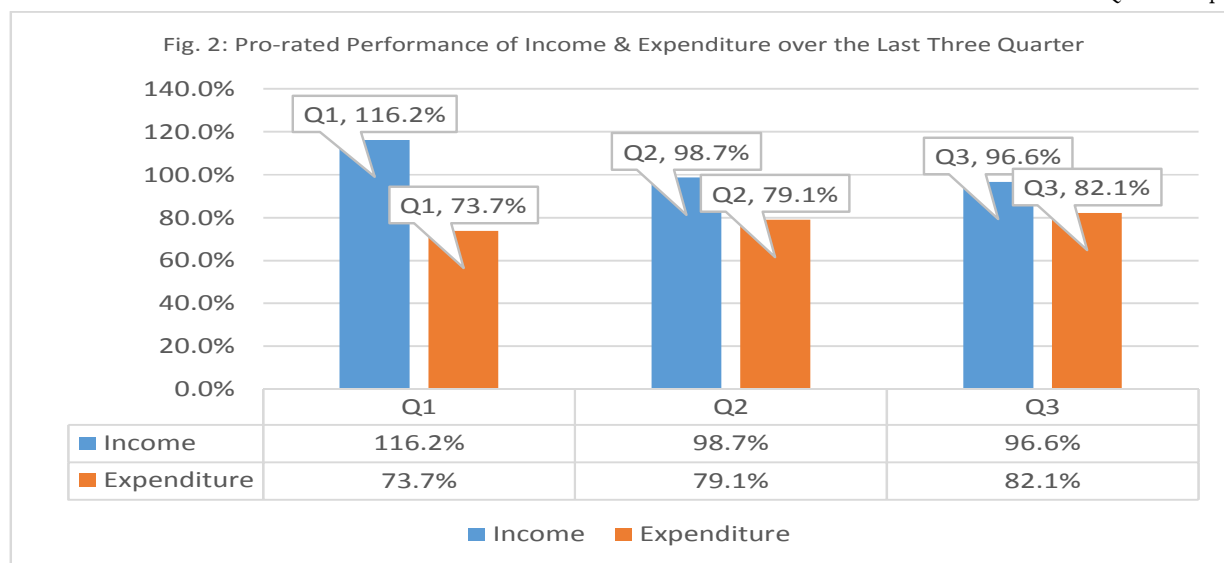
expenditure side, overall overall outturn comprising of both actual recurrent and capital expenditure financing, the performance was about 74% in Q1, appreciated to about 79% in Q2 and almost 83% at the end

of the third quarter.

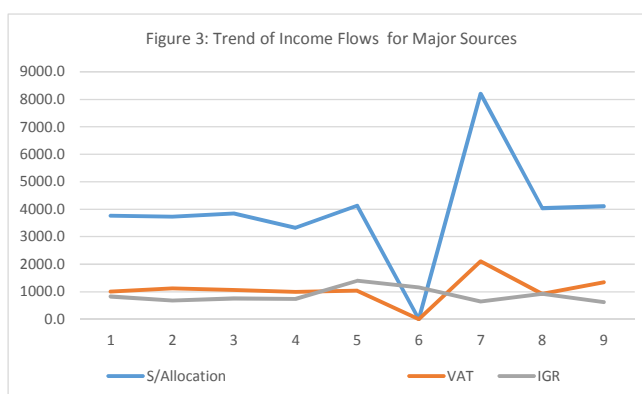
The following sections further examines the performance of various revenue and expenditure components:

### 2.1 - Revenue Performance

Revenue flows during the period of January to September continued on the optimist trajectory of the last two quarters. From over 116% in Q1 to about 97% in Q3. Considering that the reported 2018 Opening Balance in Q1 has significantly contributed to the positive variance of over 16% during that period, a negative variance of only about 3% at the end of September reflected an excellent performance. At the end of Q3, against the total project income of ₦138.67 billion, available records showed an overall accruals of about ₦100.5 billion representing 72% of the approved estimates (or about 97% if pro-rated to year end). Expected performance at this stage of budget implementation was 75% - thus the negative variance of only about 3%. Details of the performance of various



revenue components is given in Table 2. On the recurrent revenue side, a total of sum of about ₦66.7 billion was reported as having accrued from various recurrent revenue sources representing over 105% performance. Looking at the various sources, other than receipts from excess crude-oil account and other federal transfers, all others shows an excellent [performance during the period. Statutory Allocation for the month of June was reported in July which partly accounts improved performance during the period relative to the last quarter. Receipts related to Local Government reimbursements and counterpart contributions were also satisfactory as these are deducted at source in line with the actual budgetary requirements. These include salary

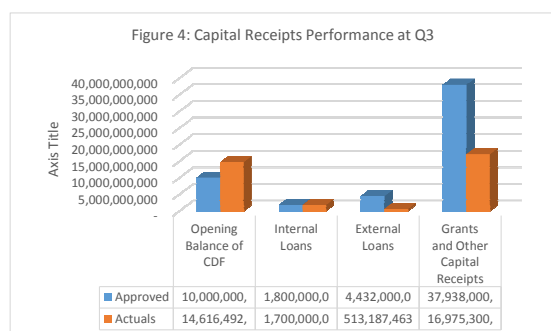


Serial No.	Item Description	Approved Estimates 2018	Jan.- Sept. Outturns	Pro-rated Performance
1	Opening Balance of Consolidated Revenue Fund			
2	Recurrent Receipts:			
3	Statutory Allocation	39,125,000,000	35,153,975,710	119.8%
4	Value Added Tax	12,512,000,000	9,580,068,032	102.1%
5	Excess Crude Oil Receipts	4,500,000,000	1,612,081,669	47.8%
6	Independent Revenue - General			
	(i) Local Revenue	10,513,000,000	7,728,024,514	98.0%
	(ii) Primary Education LGA Contribution (Receipts)	16,200,000,000	11,577,177,749	95.3%
	(iii) Primary Healthcare LGA Contribution (Receipts)	1,650,000,000	1,047,979,254	84.7%
9	Total Projected Recurrent Funds Available	84,500,000,000	66,699,306,926	105.2%
23	Capital Receipts:			
24	A. Opening Balance of CDF	10,000,000,000	14,616,492,853	194.9%
26	C. Internal Loans	1,800,000,000	1,700,000,000	125.9%
27	D. External Loans	4,432,000,000	513,187,463	15.4%
28	E. Aids / Grants and Other Capital Receipts	37,938,000,000	16,975,300,348	59.7%
29	Total Capital Receipts	54,170,000,000	33,804,980,664	83.2%
	Total Income Receipts for the Quarter	138,670,000,000	100,504,287,590	96.6%

related deductions based on monthly payrolls (Primary Education and Primary Healthcare Staff) and of the LGA contributions for shared-funding of some public services). The performance with respect to Local Revenue was appraised to be about 98% - a drop of about two percentage points compared to the previous quarter. Figure 3 show the revenue trend from some of the major recurrent revenue sources. The “dip” and “peak” in statutory allocation during the month of June and July has already been explained. Overall, it is projected that most of the recurrent revenue sources would continue to perform strongly up to

the end of the year with significant recurrent revenue surplus. It is worthy of note that public sector pay-as-you-earn has continued to play a dominant role in the overall IGR performance. Treasury records in the Ministry of Finance were also very significant including interest on deposits including other “unspecified” revenues. Even though the TSA operation is gradually helping in data availability with regards to revenue collections by MDAs, MDAs, challenges still remains with accurate and timely rendition of actually revenue collection.

With regards to Capital Receipt, available records presented earlier in Table 2, indicated that as at the end of September, over ₦33.8 billion has accrued from various sources for the financing of capital expenditure during



period. On pro-rata basis, this is only about 60% performance. Over two-fifth of the accrued incomes was the reported 2018 Opening Balance of almost ₦14.62 billion. Others includes receipts in respect of Internal Loans from which ₦1.7 billion was drawn down against the budget estimates of ₦1.8 billion in respect of balance drawdown from the Federal Government Budget Support Loan started in 2017. Despite the slight improvement in External Loan drawdowns - from about 4.5% in Q1 to about 15.4% in Q3, the the overall variance of about 40% on capital receipts could

largely be attributed to this item. This either suggests over estimation for some of the expected draw-downs or failure to meet draw-down conditions by the implementing agencies. An examination of details, reveal that disbursement was yet to commence on the Islamic Development Bank loan. Even though the main loan agreement agreement was signed with the creditors and the federal government, the subsidiary loan agreement (SLA) is yet to be signed and this partly contributed to low performance for capital receipts. The low performance with respect to to external loans was attributed to nonpayment or delayed payment of the State Counterpart Funds such as for Fadama III+ and IFAD funded projects. The AfDB funded ATASP Project was also affected by expenditure suspension for most of the year.

On the whole, with about 97% accrual at the quarter end, the income appraisal revealed very satisfactory performance, which all things being equal, should support strong performance on the expenditure side up to the end of the year.

## 2.2 - Expenditure Appraisal

Table 3 presents the synopsis of the Q3 Expenditure Appraisal. Expenditure Outturns during the period amounted to almost ₦85.4 billion representing almost over 62% of the total approved expenditure estimates. This gives a prorated performance of about 82% equivalent to negative variance of about 18% against a 20% reported in Q2. Comparing the performance between the two successive quarters, over ₦30.5 billion was added in

actual expenditure during the three months of July to September to the actual outturns at the end of the second quarter to achieve the recorded total outturn of about ₦85.4 billion. While this may generally be adjudged as a

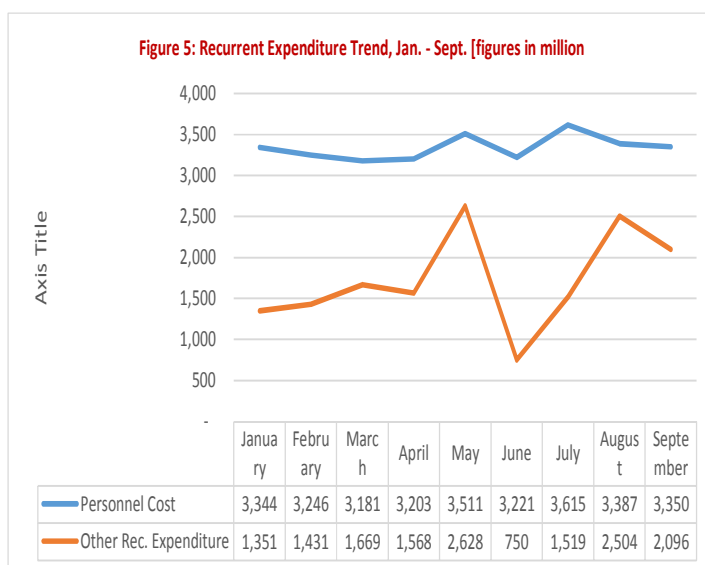
Table 3 - Q3 Expenditure Appraisal				
Serial No.	Item Description	Approved Estimates 2018	Jan. - Sept.. Outturns	Pro-rated Performance
<b>A - Recurrent Expenditure</b>				
1	Personnel Cost	38,872,000,000	30,057,795,258	103.1%
2	Overhead & Other Recurrent Cost	23,222,000,000	12,806,765,866	73.5%
3	Internal and External Debt Repayments / Liabilitie	4,442,000,000	2,813,137,687	84.4%
4	Contingency Fund	400,000,000	-	
5	Stablization Fund	600,000,000	323,749,998	71.9%
Total Recurrent Expenditure		67,536,000,000	46,001,448,809	90.8%
6	<b>B - Capital Expenditure</b>	71,134,000,000	39,354,493,661	73.8%
Total Expenditure		138,670,000,000	85,355,942,471	82.1%

satisfactory performance, a further examination of the total outturn components is provided below to allow for deeper understanding as to reveal areas of actions for enhanced performance and attainment of targets.

### 2.2.1 - Recurrent Expenditure

Total recurrent expenditure outturns at the end of September as indicated in Table 3 above, amounted to about ₦46.0 billion equivalent to over 68% as against three-quarters expectation of 75% prorated. This represents an annualized performance of about 91% - a variance of about 9%. This also indicate positive progress when compared with the 87.5% and 85.8% reported during the 1<sup>st</sup> and 2<sup>nd</sup> Quarters respectively. For the two major recurrent expenditure components – personnel cost and non-personnel expenditure (overhead & other recurrent),

the performance was about 93% and 91% respectively:



Personnel Cost Outturns at the end of the third quarter was about ₦30.06 billion equivalent to a prorated 92.5%. While personnel cost expenditure level has generally been within the approved estimates, the performance also indicates how satisfactorily salaries and allowances have been paid as and when due throughout the period under review. Figure 5 gives the trend of the two recurrent expenditure components during the reporting period. The Personnel Cost curve indicates an initial very slightly declining trend largely due to various forms of staff

attritions without commensurate recruitments to fill existing vacancies. Payments for Leave Transport Grant bonuses too were done during the months of May and July for staffs on General Scale and LEA personnel respectively. This is reflected in the PC Curve which lies way above the overhead / other recurrent expenditure curve cost. This reflects the data trend over the period whereby the average monthly personnel cost of over ₦3.33 billion is getting to 50% higher than the average monthly non-personnel recurrent expenditures of about ₦1.72 billion during the period under review. This scenario poses serious challenge and a dilemma for the Government – while on the one hand, there are some sectors that seriously require a more staff (such as basic education and primary healthcare services), on the other, there is this huge personnel cost expenditure that is consuming significant resources. Compared to the average monthly FAAC receipts, the monthly personnel cost bill leaves less than 15% and will inevitably go higher with the impending minimum wage review. This calls for increased drive for more efficient spending and resource mobilization from other potential sources. The States may also need to push for a review of the revenue allocation formula for the federation with the aim of earmarking additional income for the States and Local Governments.

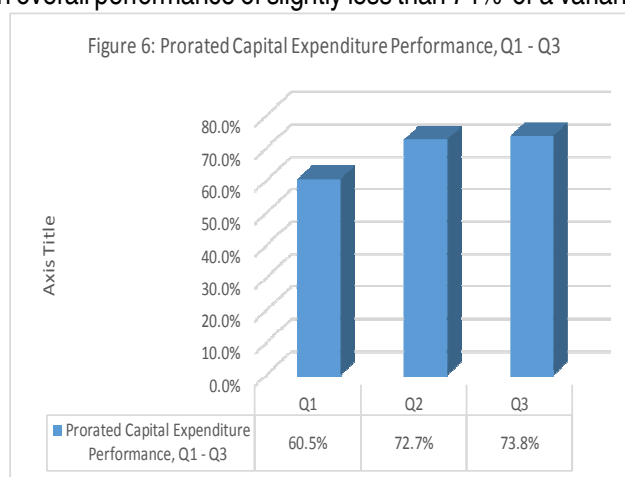
Actual non-personnel recurrent expenditure (including public debt charges) at the end of Q3 amounted to about ₦15.62 billion against the total approved estimate of ₦23.22 billion. The total outturns represents over 67% of the approved estimates. On prorata, this is equivalent to almost 90% performance during the 9-months duration which is a satisfactory performance. The plotted trend as presented in figure 5 above, show a deep during the month of June associated with delayed overhead cost released with the monthly expenditure at its lowest ebb. The curve also indicated another expenditure peak (above the previous normal trend) during the month of August. The data



indicated that increased spending by a handful of agencies accounted for this including Ministry of Education (settlement of exam fees), Scholarship Board (payment of student scholarships), House of Assembly (probably international travels) and Office of the Accountant General (settlement of contractual liabilities).

## 2.2 - Capital Expenditure

The expenditure summaries presented in Table 3 indicated total capital expenditure outturns of almost ₦39.4 billion during the period of January to September equivalent to about 55% of the total approved capital expenditure estimates of ₦71.134 billion. This gives an overall performance of slightly less than 74% or a variance of about 26%. This could be judged as being relatively a fair performance but below expectation especially given the relatively good treasury liquidity during the period. However, the performance trend during the last three quarters depicts a slight continued progression as shown in Figure 6. Given that increased rate of project execution by both contractors and implementing agencies is normally witnessed in the last quarter of the year, it is envisaged that capital expenditure performance by the end of the year would be above 80%. This would also be boosted by the impending supplementary budget which would largely be on capital expenditure leading to more capital project contracts.



The distribution of actual capital expenditure across Sectoral Budget Classification is captured in Table 4 while the

Sectors	Approved Estimates	Outturns	% of total	Performance
Administrative	3,277,050,000	1,721,888,861	4.4%	70.1%
Economic	39,784,900,000	22,512,708,141	57.2%	75.4%
Law & Justice	234,000,000	102,408,488	0.3%	58.4%
Social	27,838,050,000	15,017,488,171	38.2%	71.9%
Total:	71,134,000,000	39,354,493,661	100.0%	73.8%

distribution across projects / programme sectors is captured in Table 5. Table 4 indicates that over 90% of the total outturns during the period was accounted by the Economic and Social Sectors with over 57% and 38% respectively. This is believed to be consistent with the socioeconomic development objectives of the State Government where deliberate measures were taken to channel more resources to these sectors particularly infrastructure, education, health, economic empowerment and agriculture. In terms of performance, the same table shows that, this is almost

evenly spread across the four sectors. With an average performance of about 70%, only the Law & Justice sector performed below average with about 58% - perhaps because it is an out layer accounting for only about 0.33% for both the total approved estimates and the total outturns. The evenly spread performance shows that no sector is left behind in the process of capital budget implementation. It is worthy of note that overall capital expenditure accounted for a little over 46% as against 47% at the end of the second quarter. This suggests higher recurrent spending during the period of July to September. For the two successive quarters, the objective of high capital investment against consumption has not been achieved.

S/N	Sectors	Approved Estimates	% of Total (Approved Estimates)	Actuals (Jan.-Jun)	Pro-rated Performance (%)	% of Total (Outturns)
1	General Administration	5,281,950,000	7.4%	2,092,528,738	52.8%	5.3%
2	Agriculture	9,323,000,000	13.1%	1,926,359,164	27.5%	4.9%
3	Commerce & Investment	515,500,000	0.7%	88,274,404	22.8%	0.2%
4	Empowerment	430,000,000	0.6%	238,044,800	73.8%	0.6%
5	Roads Infrastructure	17,054,000,000	24.0%	16,160,550,336	126.3%	41.1%
6	Electricity Supply (Including Township Street Lights)	1,870,000,000	2.6%	627,448,133	44.7%	1.6%
7	Water & Sanitation	7,677,350,000	10.8%	2,706,325,000	47.0%	6.9%
8	Lands Admin, Regional Planning, Housing & Urban Dev.	935,150,000	1.3%	408,646,429	58.3%	1.0%
9	Law & Justice	234,000,000	0.3%	102,408,488	58.4%	0.3%
10	Women Affairs & Social Development	2,235,250,000	3.1%	885,860,500	52.8%	2.3%
11	Education	17,742,500,000	24.9%	9,964,972,240	74.9%	25.3%
12	Health	6,702,000,000	9.4%	3,564,213,321	70.9%	9.1%
13	Information, Youths, Sports and Culture	444,000,000	0.6%	119,706,406	35.9%	0.3%
14	Environment	689,300,000	1.0%	469,155,704	90.8%	1.2%
	<b>Total:</b>	<b>71,134,000,000</b>	<b>100.0%</b>	<b>39,354,493,661</b>	<b>73.8%</b>	<b>100.0%</b>

Even though performance across the four major sectoral classification is fairly even, which is also consistent with the original distribution of the budget, Table 5 shows skewed distribution when analyzed based on projects / program sector. Two sectors alone have accounted for over two-thirds of the total outturns during the period – that is roads and education sectors. Others sectors largely accounted for a very dismal proportion of the total actual spending even though these sectors might have accounted for relatively higher proportion of the approved estimates. For instance, while agriculture accounted for over 13% of the approved budget estimates, it accounted for less than 5% of the total outturns in nine months. Similar pattern is observed for the Commerce & Investment sector which accounted for about 7% of the approved estimates but only contributed 0.2% to the total outturns. On the other hand, while Roads Infrastructure accounted for about 24% of the approved estimates, it accounted for over 40% of the actual outturn for the period of January to September. All these showed very skewed or disproportionate pattern of expenditure across the projects / programme sectors and constitute an area of action.

Previous quarter performance appraisal had observed that there is significant room for improvements in capital budget implementation in the subsequent period as to facilitate the attainment of set budgetary objectives. Even though there is an increase of over ₦13 billion over the capital expenditure outturn quantum for the period of January to June (an increase of over 50%), the uneven spread of the outturns and the below-average performance of some key sectors including agriculture, Commerce & Investment and Water & Sanitation, has left much to be desired. While good liquidity position in the Treasury may help spur increased capital project implementation, it is believed that the proposed supplementary budget would also drive much higher performance in the last quarter of the year – possibly beyond 80%. This would be largely funded from the Paris Club Refunds and some expected Federal Reimbursements.

### 2.3 – Project Implementation & Service Delivery

As of the end Q3, it was observed that significant progress has been made in the delivery budgetary outputs in terms of project completion and commissioning as well as in terms of sustaining access & quality of service delivery. In terms of project across sectors, to mention a few of the areas where progress has been made include the following:

- a) Water Supply & Sanitation – Completion and commissioning of 262 solar-based water schemes and conversion of 47 motorized schemes to solar-based; provision of 667 hand pumps in rural areas of which almost 100 are in primary schools; take-off of the European Union Supported Water Projects in Taura and Mallam Madori Local Governments reportedly at 60% completion stage; completion and commissioning of mega-solar water scheme in Dutse;
- b) Completion and commissioning of the following regional roads, township roads and feeder roads projects. These include among others:
  - i. Regional Roads: Gagarawa – Bosuwa – Madaka – Maikilili; Kila – Budinga – Zandam Nagoggo; Asphalt Overlay of Tasheguwa – Guri; and Abunabo – Kadira – Arinjaski – Guri.
  - ii. Feeder Roads: Tsamiyar Kwance – Jamus; mShuwarin – Wurma – Abaya – Chamo; Garki – Fagen Gawo Kore – Majia; Dolen Kwana – Batu – Kuka Inkiwa; Kudai – Ruru – Dantawuya – Sakwaya; Manga – Takwasa; Kaugama – Turmi – Gujingu; and Takur – Jaudi.
  - iii. Township Roads: Maigatari, Sule Tankarkar, Mallam Madori, Roni, Jahun and Aujara Access Road.
- c) Completion and commissioning urban street lights in Kanya Babba, Jigawar Ali, Danzomo, Aujara, Sara, Gujingu, Yalleman and several areas within Dutse Metropolis including Old Police Headquarters to Garu, State Secretariat, Mega Station to Radio House Roundabout among others;
- d) Construction of 534 school room blocks, renovation of 1056 dilapidated primary school structures; procurement of 76,460 sets of school furniture for basic education schools, construction of 188 teachers hoses, construction of 93 VIP Latrines in Primary schools;
- e) Donor Funded Projects have also recorded satisfactory progress based on the information available on actual drawdowns during the period. This is particularly so for the Global Partnership for Education, Save One Million Lives PforR Project; State & Local Governance Reform Project, IFAD and Fadama 3 Projects; and EU/DFID Supported Water and Sanitation Projects. In all, almost ₦3.7 billion was drawn down for these donor supported projects.

### 3 – Conclusion and Recommendations

Finally, the overall conclusion of budget implementation at the end of the third quarter is that, with about 97% and 82% performances for income and expenditure at the aggregate level, budget is largely on track to deliver its objectives. Nonetheless, more attention would need to be focused on capital expenditure not only to achieve higher capital to recurrent expenditure ratio as one of the State's fiscal objectives, but to ensure that other sectors are also touched for them to contribute their fair share to the overall budget performance. This is particularly so for the agricultural sector considered as being a topmost priority and considering the floods that has devastated farmlands leading to loss of billions worth of agriculture produce. Some of the salient issues that may need highlighting as noted earlier include:

- a) 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. Pending payments of counter-funds should also be made to facilitate drawdown with respect to some of the items under capital receipt including concluding the still-pending IDB Loan for Agricultural Development for which only the subsidiary loan agreement remains to be signed to make the loan disbursement effective.

- b) There is the need for more rigorous implementation of the TSA to cover all MDAs as appropriate and to the point of having an electronic dash board covering all Government Accounts as to give the Treasury an overall real-time view and management control over all government finances. This, it is believed, would lead to higher IGR performance.
- c) It was observed that average monthly personnel cost of over ₦3.33 billion expenditure is about 50% higher than the average monthly non-personnel recurrent expenditures of about ₦1.72 billion during the period under review. In addition, compared to the average monthly FAAC receipts, the monthly personnel cost bill leaves less than 15% of the receipt for other expenditure components (overheads and capital). While this reinforces the necessity for more aggressive revenue derive, it also points to the need to drive for more spending efficiency;
- d) Settlement of contractual liabilities – the Midyear report has observed that there were unpaid contractual liabilities of about ₦6.2 billion. It is worthy of note that progress has been made during the third quarter towards reducing these stock of payment of areas. What is required now is a clear plan towards liquidating these areas while proactively taking much to avoid piling of new ones;
- e) Staff Recruitments – while it necessary to be cautious as to avoid unnecessary bourgeoning of the State's salary bill, it would still be critical to address shortages in critical areas particularly basic education where a number of schools were reported as having only two or one teachers;
- f) The report has observed that, capital expenditure accounted for about 46% of the total outturn at the end of the reporting period suggesting higher recurrent to capital expenditure ratio. This would need to be reversed to achieve the State's fiscal objective of higher capital investments. This however, requires a conscious balancing act as not to compromise service delivery either in terms paucity of funding, recruitment of requisite manpower or operations & maintenance.

# APPENDICES

**JIGAWA APPROVED STATE ESTIMATES, 2018**  
**Third Quarter [Jan. - Sept. ] Budget Implementation Report**  
**Consolidated Income and Expenditure Positions**

Serial No.	Item Description	Approved Estimates 2018	First Quarter		Second Quarter		Third Quarter	
			Jan. Mar. Outturns	Q1 Performance [pro-rated]	Jan. Jun. Outturns	Mid-Year Performance [pro-rated]	Q3 [Jan. Sept] Outturns	Q3 Performance [pro-rated]
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%
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%
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%
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%
	(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%
	(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%
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%
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%
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%
13	Contractual Liabilities	500,000,000	-	0.0%	-	0.0%	862,243,318	229.9%
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%
15	Total Recurrent Debt	4,442,000,000	569,205,894	51.3%	949,455,076	42.7%	2,813,137,687	84.4%
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%
18	Overhead & Other Recurrent Cost	18,780,000,000	4,473,038,553	95.3%	8,139,144,842	86.7%	12,806,765,866	90.9%
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%
20	Total Non-Debt Recurrent Expenditure	63,094,000,000	14,208,329,808	90.1%	28,025,028,455	88.8%	43,188,311,122	91.3%
21	Total Recurrent Expenditure	67,536,000,000	14,777,535,702	87.5%	28,974,483,530	85.8%	46,001,448,809	90.8%
22	Recurrent Surplus/(Deficit) (Line 9-21)	16,964,000,000	6,408,406,536	151.1%	9,438,891,348	111.3%	20,697,858,117	162.7%
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%
25	B. Transfers from CRF (Line 22)	16,964,000,000	6,408,406,536	151.1%	9,438,891,348	111.3%	20,697,858,117	162.7%
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%
27	D. External Loans	4,432,000,000	50,000,000	4.5%	350,112,702	15.8%	513,187,463	15.4%
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%
29	Total Capital Receipts	71,134,000,000	25,497,689,284	143.4%	39,425,331,658	110.8%	54,502,838,780	102.2%
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%
31	Total Budget Size	138,670,000,000	25,536,645,310	73.7%	54,828,782,111	79.1%	85,355,942,471	82.1%
	Total Income	138,670,000,000	40,275,224,987	116.2%	68,399,815,188	98.7%	100,504,287,590	96.6%
	Total Expenditure	138,670,000,000	25,536,645,310	73.7%	54,828,782,111	79.1%	85,355,942,471	82.1%
32	Closing Balance	-	14,738,579,677		13,571,033,077		15,148,345,119	

JIGAWA STATE ESTIMATES, 2018					
Third Quarter Implementation Report - Recurrent Revenues					
S/N	Description	2018 Proposed	Total Outturn at Q3 End	Q3 Performance (Pro-rated)	Jan. - Sept. Variance
1	Statutory Allocation	39,125,000,000	35,153,975,710	119.8%	19.8%
2	Value Added Tax	12,512,000,000	9,580,068,032	102.1%	2.1%
3	Excess CrudeOil and Other Federal Statutory Transfers	4,500,000,000	1,612,081,669	47.8%	-52.2%
4	LGA Contribution Prim. Edu. (100%)	16,200,000,000	11,577,177,749	95.3%	-4.7%
5	LGA Contribution Pri. Healthcare (60%)	1,650,000,000	1,047,979,254	84.7%	-15.3%
6	State Taxes (BIR)	2,761,000,000	1,704,083,216	82.3%	-17.7%
7	Recurrent Receipts / Reimbursements from Local Govts.	2,579,000,000	2,636,706,029	136.3%	36.3%
7	Other MDAs Recurrent Revenues	5,173,000,000	3,387,235,269	87.3%	-12.7%
<b>Total Recurrent Revenue</b>		<b>84,500,000,000</b>	<b>66,699,306,926</b>		<b>215.7%</b>
<b>State Taxes [Board of Internal Revenue]</b>					
1	Pay-As-You-Earn (Public Sector)	2,200,000,000	1,297,929,628	236.0%	136.0%
2	Direct Assessment	20,000,000	19,488,572	389.8%	289.8%
3	Withholding Tax on Dividends	10,000,000	1,101,779	44.1%	-55.9%
4	Withholding Tax On Rents	7,000,000	1,465,606	83.7%	-16.3%
5	Withholding Tax On Contracts		-		
6	Pay-As-You-Earn (Non-Public Sector)	300,000,000	223,874,115	298.5%	198.5%
7	Withholding Tax on Bank Deposit	55,000,000	57,210,147	416.1%	316.1%
8	Withholding Tax on Non-L/Liability Coys and Contractors	100,000,000	68,238,977	273.0%	173.0%
9	Motor Vehicle Licenses	25,000,000	12,215,200	195.4%	95.4%
10	Drivers Licenses & Learners Permit	8,000,000	7,312,000	365.6%	265.6%
11	Motor Vehicle Registration & Weighting Fees	3,050,000	388,500	51.0%	-49.0%
12	Miscellaneous, Road traffic Registration Fees	30,000	-	0.0%	-100.0%
13	Stamp Duties and Penalties	750,000	633,396	337.8%	237.8%
14	Taxi/Motor cycle Registration Fees	170,000	-	0.0%	-100.0%
15	Proceeds from Number Plates	15,000,000	13,295,295	354.5%	254.5%
16	Communcation Equipment Installation Permits	10t	-		
17	Annual Communcation Equipment Installation Fees	10,000,000	-	0.0%	-100.0%
18	Auto Mechanic registration Fees	2,000,000	-	0.0%	-100.0%
19	Passegner Manifest and Way Bill	5,000,000	930,000	74.4%	-25.6%
<b>Total State Taxes</b>		<b>2,761,000,000</b>	<b>1,704,083,216</b>	<b>246.9%</b>	<b>146.9%</b>
<b>Other MDA Local Revenues</b>		<b>5,173,000,000</b>	<b>3,387,235,269</b>		
1	Other MDAs Remittences to Treasury Revenue Account		1,194,205,342		
2	Other Ministry of Finance Revenues		416,919,711		
3	Treasury (Bank Interest and Returns on Investmenets		560,807,987		
4	Sport Council		80,000		
5	JIRMA		2,000,000		
6	Council Affairs		2,498,500		
7	State Television		6,248,000		
8	STOWA		2,955,272		
9	Water Board		10,730,000		
10	RUWASA		8,736,397		
11	Scholarship Board		1,236,000		
12	Research Institute		920,000		
13	JISEPA		324,400		
14	School of Nursing Hadejia		977,795		
15	School of Nursing Birnin Kudu		10,286,639		
16	School of Midfery Birnin Kudu		10,702,971		
17	Rasheed Shekoni		1,400,145		
18	Housing Authority		15,170,723		
19	Binyaminu Usman Polytechnc		41,621,186		
20	Model Capital School		68,539,065		
21	Informatics Kazaure		65,785,035		
22	College of Education		116,907,071		
23	CILS Ringim		50,871,710		
24	Polytechnic		77,722,398		
25	Sule Lamido University		82,483,637		
26	Urban Development Board		3,400,000		
27	Hospitals		90,620,596		
28	Treasury (Bank Interest and Returns on Investmenets		543,084,687		
<b>Recurrent Receipts from Local Govts.</b>					
1	Grants & Reimbursement from Local Govts. (Special Services)	269,000,000	201,429,000	149.8%	199.5%
2	Grants & Reimbursement from Local Govts. (Min of Local Govt.)	200,000,000	189,294,932	189.3%	278.6%
3	Grants & Reimbursement from Local Govts. (Sule Lamido State University)	252,000,000	757,179,728	600.9%	1101.9%
4	Grants & Reimbursement from Local Govts. (Min of Water Res.)	466,000,000	349,431,372	150.0%	199.9%
5	Grants & Reimbursement from Local Govts. (Min of Works)	600,000,000	413,821,800	137.9%	175.9%
6	Grants & Reimbursement from Local Govts. (Local Govt Audit)	200,000,000	189,294,932	189.3%	278.6%
7	Grants & Reimbursement from Local Govts. (LGSC)	400,000,000	378,589,864	189.3%	278.6%
8	Grants & Reimbursement from Local Govts. (Rehabilitation Board)	82,000,000	76,259,400	186.0%	272.0%
9	Grants & Reimbursement from Local Govts. (Religious Affairs )	110,000,000	81,405,000	148.0%	196.0%
10	Grants & Reimbursement from Local Govts. (State Independent Electoral Commission)		-		
<b>Total Recurrent receipts from LGAs</b>		<b>2,579,000,000</b>	<b>2,636,706,029</b>	<b>204.5%</b>	<b>309.0%</b>

JIGAWA STATE ESTIMATES, 2018									
Third Quarter [January - September] Budget Implementation Report - Personnel Cost									
S/N	Administrative Code	Organazations	Personnel Cost	Q1 Outturns	Q2 Outturns	Q3 Outturns	Total Outturns	Prorated Performance	Variance
		<b>Consolidated Estimates</b>	<b>43,314,000.000</b>	<b>9,771,266,801</b>	<b>9,934,755,702.03</b>	<b>10,351,772,755.30</b>	<b>30,057,795,258</b>	<b>92.5%</b>	<b>-7%</b>
1	11100100101	Government House	29,100,000	7,018,690	6,988,188.66	6,849,648.60	20,856,527	95.6%	-4%
2	11100100201	Deputy Governor's Office	8,397,000	1,770,932	1,557,478.20	1,471,599.00	4,800,009	76.2%	-24%
3	11100100300	Directorate of Protocol	4,552,000	998,126	922,459.55	892,852.60	2,813,438	82.4%	-18%
4	11100100400	Due Process & Project Monitoring Bureau	29,929,000	5,293,316	5,457,562.50	5,771,790.80	16,522,669	73.6%	-26%
5	11100100700	Pilgrim Welfare Agency	41,095,000	8,611,153	8,420,977.20	8,217,483.70	25,249,614	81.9%	-18%
6	11100800100	State Emergency Management Agency	17,475,000	4,045,524	4,018,604.90	4,026,889.00	12,091,018	92.3%	-8%
7	11101300100	Administration & Finance Directorate	287,500,000	52,977,715	53,762,418.13	59,616,257.19	166,356,391	77.2%	-23%
8	11101300101	SSG's Office - Governor & Deputy Governor (CRFC)	16,260,000	4,065,000	4,065,000.00	4,065,000.00	12,195,000	100.0%	0%
9	11101300200	Liaison Office Kaduna	5,740,000	1,279,575	1,279,574.85	1,289,589.70	3,848,739	89.4%	-11%
10	11101300300	Liaison Office Lagos	3,624,000	820,183	820,182.90	819,679.40	2,460,045	90.5%	-9%
11	11101300500	Liaison Office Abuja	4,665,000	1,013,448	949,388.90	957,852.40	2,920,689	83.5%	-17%
12	11101300600	Chieftaincy & Religious Affairs Department	142,000,000	33,846,294	33,846,294.30	6,765,904.40	74,458,493	69.9%	-30%
13	11101400100	Research, Evaluation and Political Affairs Directorate	4,352,000	887,441	887,441.40	888,993.40	2,663,876	81.6%	-18%
14	11101800100	Special Service Directorate	22,398,000	6,013,255	5,960,111.57	5,917,861.94	17,891,229	106.5%	7%
15	11101800200	Council Affairs Department	824,000	78,090	78,090.00	78,090.00	234,270	37.9%	-62%
16	11200100100	State House of Assembly	399,902,000	79,941,435	74,739,444.27	73,696,692.33	228,377,571	76.1%	-24%
17	12500100100	Office of the Head of State Civil Service	201,600,000	38,448,510	33,840,913.02	32,073,096.68	104,362,519	69.0%	-31%
18	12500100200	Establishment and Service Matters Directorate	470,324,000	102,537,795	101,467,671.88	101,098,422.32	305,103,889	86.5%	-14%
19	12500100400	Directorate of Salary and Pension Administration	619,112,000	54,249,148	104,896,037.17	154,437,561.54	313,582,747	67.5%	-32%
20	12500100406	State Pension (Pension and Grtuities)	600,000,000	160,307,761	115,706,290.86	127,226,510.69	403,240,562	89.6%	-10%
21	12500100500	Manpower Development Institute	54,146,000	10,441,104	10,460,048.30	10,468,565.20	31,369,718	77.2%	-23%
22	12500100600	Guidance and Counselling Department	1,752,000	400,270	446,125.60	446,811.60	1,293,207	98.4%	-2%
23	14000100100	Office of the Auditor General	69,000,000	15,281,846	15,418,497.30	15,370,211.50	46,070,555	89.0%	-11%
24	14000100101	State Auditor General (CRFC)	5,428,000	1,450,649	1,325,862.00	1,325,862.00	4,102,373	100.8%	1%
25	14000200100	Directorate of Local Government Audit	66,000,000	13,904,264	13,914,804.90	13,914,804.90	41,733,874	84.3%	-16%
26	14000200101	Office of the Auditor Gen. Local Govt. Audit (CRFC)	5,428,000	1,450,649	1,361,560.00	1,325,862.00	4,138,071	101.6%	2%
27	14700100100	Civil Service Commission	7,263,000	1,516,432	1,560,067.80	1,546,118.55	4,622,619	84.9%	-15%
28	14700100101	Office of the Chairman and Members (CRFC)	16,158,000	4,317,978	4,367,521.00	3,946,536.00	12,632,035	104.2%	4%
29	14700200100	Local Government Service Commission	9,000,000	983,073	983,073.30	983,073.30	2,949,220	43.7%	-57%
30	14700200101	Office of the Chairman and Members LCSC (CRFC)	21,328,000	5,699,793	5,209,491.00	5,209,491.00	16,118,775	100.8%	1%
31	14800100100	State Independent Electoral Commission	6,636,000	1,574,076	1,574,076.30	1,579,356.60	4,727,509	95.0%	-5%
32	14800100101	Office of the SIEC Chairman and Members (CRFC)	42,268,000	10,115,582	11,721,403.15	11,373,525.00	33,210,510	104.8%	5%
33	21500100100	Ministry of Agriculture & Natural Resources	322,669,000	78,996,561	78,200,579.64	78,644,363.42	235,841,504	97.5%	-3%
34	21502102100	Jigawa State Agricultural Research Institute	89,840,000	19,920,723	20,450,929.60	22,103,023.80	62,474,676	92.7%	-7%
35	21510200100	Jigawa State Agricultural & Rural Development Authority	365,155,000	88,504,209	87,745,396.90	88,756,106.36	265,005,713	96.8%	-3%
36	22000100100	Ministry of Finance & Economic Planning	330,444,000	71,530,167	71,093,331.11	69,757,984.24	212,381,482	85.7%	-14%
37	22000300100	Budget and Economic Planning Directorate	40,024,000	8,547,023	11,121,799.81	11,076,049.93	30,744,872	102.4%	2%
38	22000300200	Economic Planning Board	-	-	0.00	0.00	-	-	-
39	22000700100	Office of the Accountant General	1,400,000,000	230,213,570	232,200,198.93	246,858,531.43	709,272,300	67.5%	-32%
40	22000700101	Accountant General Office (CRFC)	5,428,000	1,450,649	1,325,862.00	1,325,862.00	4,102,373	100.8%	1%
41	22000800100	Board of Internal Revenue	108,385,000	22,035,222	22,043,885.10	22,435,087.80	66,514,195	81.8%	-18%
42	22000800101	Office of the Chairman Board of Internal Revenue (CRFC)	5,428,000	3,006,297	2,726,723.07	2,726,723.38	8,459,743	207.8%	108%
43	22001200100	Jigawa State Bureau of Statistics	5,865,000	-	0.00	0.00	-	-	-
44	22200100100	Ministry of Commerce, Industries and Co-operatives	62,566,000	14,259,971	14,511,525.50	14,670,239.30	43,441,736	92.6%	-7.4%
45	22200100200	Mineral Resources Development Agency	8,869,000	2,017,131	2,030,541.60	2,033,805.60	6,081,478	91.4%	-9%
46	22200100300	State Investment Promotion Agency	13,760,000	-	0.00	0.00	-	-	-
47	22700600100	Directorate of Economic Empowerment	60,378,000	13,667,456	13,723,826.42	13,893,763.88	41,285,046	91.2%	-9%
48	23400100100	Ministry of Works & Transport	176,033,000	37,902,615	37,515,208.20	37,474,460.30	112,892,284	85.5%	-14%
49	23400400100	Jigawa Roads Maintenance Agency	10,820,000	2,450,619	2,451,235.80	2,455,112.00	7,356,967	90.7%	-9%
50	23400800300	Rural Electricity Board	28,674,000	6,492,936	6,475,838.50	6,210,231.50	19,179,006	89.2%	-11%
51	23400900100	Fire Service Directorate	75,166,000	16,210,485	16,276,110.11	16,390,008.88	48,876,604	86.7%	-13%
52	25200100100	Ministry of Water Resources	18,847,000	3,787,240	3,454,237.00	3,097,196.20	10,338,673	73.1%	-27%
53	25210200100	Jigawa state Water Board	161,443,000	36,618,861	35,903,609.28	36,066,405.52	108,588,876	89.7%	-10%
54	25210300100	Rural Water Supply and Sanitation Agency	31,880,000	6,796,436	6,717,112.83	6,815,741.62	20,329,291	85.0%	-15%
55	25210400100	Small Town Water Supply Agency	226,890,000	50,411,172	50,090,708.60	50,047,584.20	150,549,465	88.5%	-12%



### Third Quarter Report

56	26000100100	Ministry of Lands, Housing, Urban & Regional Planning De	76,500,000	15,654,975	15,575,290.70	15,999,803.38	47,230,069	82.3%	-18%
57	26000200100	Jigawa State Housing Authority	12,958,000	3,010,416	3,002,416.20	3,009,096.60	9,021,929	92.8%	-7%
58	26000300100	Urban Development Board	58,580,000	13,313,335	12,896,452.10	12,820,173.10	39,029,960	88.8%	-11%
59	26000400100	Dutse Capital Development Authority (DCDA)	68,796,000	17,493,192	17,418,753.70	17,001,420.80	51,913,366	100.6%	1%
60	31800500100	High Court of Justice	438,291,000	98,750,904	79,671,909.41	83,997,879.84	262,420,693	79.8%	-20%
61	31800600100	Sharia Court of Appeal	675,600,000	171,966,742	139,137,992.61	140,091,130.14	451,195,865	89.0%	-11%
62	31801100100	Judicial Service Commission	78,799,000	12,526,055	14,158,745.54	16,882,337.64	43,567,138	73.7%	-26%
63	32600100100	Ministry of Justice	126,563,000	31,267,113	28,746,407.95	28,782,179.80	88,815,701	93.6%	-6%
64	32600200200	Justice Sector and Law Reform Commission	20,935,000	5,104,274	4,728,215.40	4,754,489.40	14,586,979	92.9%	-7%
65	51400100100	Ministry of Women Affairs & Social Development	46,894,000	10,010,427	9,988,170.40	10,345,062.20	30,343,660	86.3%	-14%
66	51400100200	Jigawa State Rehabilitation Board	36,596,000	7,609,732	7,586,460.98	7,575,908.12	22,772,102	83.0%	-17%
67	51700100100	Ministry of Education, Science & Technology	2,868,000,000	662,950,592	676,991,294.21	686,047,844.52	2,025,989,731	94.2%	-6%
68	51700100200	State Educational Inspectorate & Monitoring Unit	1,244,000	282,863	282,863.10	283,947.20	849,673	91.1%	-9%
69	51700300100	State Universal Basic Education Board	220,000,000	40,917,074	40,364,782.75	40,685,246.40	121,967,103	73.9%	-26%
70	51700300103	Inspectorate Headquarters & Zones	149,500,000	37,685,823	38,335,397.39	38,276,251.16	114,297,472	101.9%	2%
71	51700400100	Local Education Authority	16,200,000,000	3,667,211,601	3,758,076,951.57	4,151,889,196.37	11,577,177,749	95.3%	-5%
72	51700800100	Library Board	47,898,000	10,949,898	10,739,790.30	10,613,841.87	32,303,530	89.9%	-10%
73	51701000100	Agency for Mass Education	66,867,000	15,072,980	14,651,490.48	14,470,226.92	44,194,698	88.1%	-12%
74	51701100100	Nomadic Education Agency	417,899,000	104,496,979	105,428,055.51	107,445,202.63	317,370,237	101.3%	1%
75	51701800100	Jigawa State Polytechnic	474,300,000	112,694,843	132,859,183.65	116,324,591.30	361,878,618	101.7%	2%
76	51701800200	Bilyaminu Usman Polytechnic Hadejia	372,338,000	88,574,275	88,644,610.20	62,469,345.80	239,688,231	85.8%	-14%
77	51701900100	Jigawa State College of Education	979,391,000	247,199,941	249,767,520.16	247,835,703.68	744,803,165	101.4%	1%
78	51702100100	Sule Lamido University	818,200,000	144,197,294	161,555,015.46	153,796,359.74	459,548,670	74.9%	-25%
79	51705500100	Science & Technical Education Board	482,868,000	121,967,249	125,145,492.27	94,555,427.87	341,668,169	94.3%	-6%
80	51705600100	Jigawa State Scholarship Board	7,964,000	2,053,865	2,030,351.40	1,978,301.40	6,062,518	101.5%	1%
81	51705600200	Dutse Model / Capital School	150,500,000	35,122,787	36,185,754.96	37,350,766.50	108,659,308	96.3%	-4%
82	51706000100	Jigawa State College of Islamic Legal Studies	381,600,000	88,028,004	87,779,570.30	90,500,981.95	266,308,556	93.0%	-7%
83	51706100100	Institute of Information Technology	202,100,000	55,415,933	51,455,191.20	52,020,518.80	158,891,643	104.8%	5%
84	51706300100	Islamic Education Bureau	718,763,000	178,813,381	184,455,312.45	187,188,745.40	550,457,438	102.1%	2%
85	51706400100	Bamaina Academy	12,588,000	-	943,398.60	1,437,405.30	2,380,804	25.2%	-75%
86	52100100100	Ministry of Health	750,500,000	122,039,621	137,809,418.43	137,336,246.45	397,185,286	70.6%	-29%
87	52100100110	Babura General Hospital	192,300,000	42,729,762	44,049,459.99	44,164,091.39	130,943,313	90.8%	-9%
88	52100100111	Birnin Kudu General Hospital	373,000,000	84,180,506	85,166,946.58	87,541,610.82	256,889,064	91.8%	-8%
89	52100100112	Birniwa General Hospital	146,000,000	35,331,686	35,601,776.67	35,945,480.38	106,878,943	97.6%	-2%
90	52100100113	Dutse General Hospital	480,000,000	108,197,437	111,757,086.86	113,505,240.00	333,459,764	92.6%	-7%
91	52100100114	Gumel General Hospital	309,500,000	74,374,907	75,171,830.72	75,511,110.35	225,057,848	97.0%	-3%
92	52100100115	Gwaram Cottage Hospital	115,379,000	28,426,257	28,622,290.02	29,339,364.02	86,387,911	99.8%	0%
93	52100100116	Hadejia General Hospital	509,000,000	123,245,522	125,593,228.30	127,308,913.72	376,147,664	98.5%	-1%
94	52100100117	Hadejia Tuberculosis and Leprosy Hospital	51,038,000	10,921,942	10,577,319.00	10,651,971.00	32,151,232	84.0%	-16%
95	52100100118	Jahun General Hospital	257,589,000	59,072,082	60,019,759.17	60,280,004.84	179,371,846	92.8%	-7%
96	52100100119	Kafin Hausa (Bulangu) Cottage Hospital	96,362,000	21,858,133	21,238,381.00	20,586,575.00	63,683,089	88.1%	-12%
97	52100100120	Kafin Hausa General Hospital	142,000,000	33,087,487	33,273,374.28	33,413,852.81	99,774,714	93.7%	-6%
98	52100100121	Kazaure General Hospital	398,678,000	83,381,475	84,320,540.60	85,222,710.40	252,924,726	84.6%	-15%
99	52100100122	Kazaure Psychiatric Hospital	39,544,000	8,549,328	8,651,916.36	8,733,044.14	25,934,289	87.4%	-13%
100	52100100123	Ringim General Hospital	238,000,000	54,869,161	54,802,838.19	54,855,313.64	164,527,313	92.2%	-8%
101	52100300100	Primary Health Care Development Agency	133,805,000	44,871,816	47,049,886.19	45,104,541.20	137,026,244	136.5%	37%
102	52100300109	Primary Health Care Development LGA Management Office	4,066,000,000	1,006,369,670	1,030,281,998.37	1,048,495,499.60	3,085,147,168	101.2%	1%
103	52110400107	School of Nursing Birnin Kudu	252,000,000	55,402,764	61,381,075.05	59,150,388.30	175,934,227	93.1%	-7%
104	52110400109	School of Nursing Hadejia	13,516,000	-	0.00	0.00	-	-	-
105	52110600100	School of Health Technology	194,085,000	46,676,496	47,797,723.01	48,338,721.50	142,812,940	98.1%	-2%
106	52111600100	Rasheed Shekoni Specialist Hospital	774,000,000	196,529,262	200,943,242.00	203,008,889.55	600,481,393	103.4%	3%
107	52300100100	Ministry of Information Youths, Sports and Culture	100,404,000	23,644,755	23,110,295.34	23,323,650.57	70,078,701	93.1%	-7%
108	52300200100	History and Culture Bureau	24,397,000	5,505,615	5,365,175.96	5,507,704.58	16,378,495	89.5%	-10%
109	52300300100	Jigawa State Television	50,700,000	12,103,191	11,889,121.21	12,072,734.53	36,065,047	94.8%	-5%
110	52300400100	Jigawa State Broadcasting Corporation (Radio)	105,619,000	23,993,695	23,898,028.40	24,053,252.20	71,944,976	90.8%	-9%
111	52300700100	Jigawa State Sports Council	71,000,000	12,897,954	16,285,059.43	14,411,131.22	43,594,145	81.9%	-18%
112	53500100100	Ministry of Environment	112,524,000	26,140,109	26,172,846.80	26,363,251.70	78,676,207	93.2%	-7%
113	53501600100	Jigawa State Environmental Protection Agency (JISEPA)	290,650,000	67,839,870	68,090,930.54	68,967,012.76	204,897,813	94.0%	-6%
114	53505600100	Alternative Energy Agency	2,058,000	468,659	468,658.80	475,128.60	1,412,446	91.5%	-8%
115	55100100100	Ministry Of Local Government	50,000,000	12,036,646	12,697,332.90	15,185,659.50	39,919,638	106.5%	6%

JIGAWA STATE ESTIMATES, 2018									
Third Quarter [January - September] Budget Implementation Report - Overhead / Other Recurrent Expenditure									
S/N	Administrative Code	Organazations	Other Recurrent Expenditure	Q1 Outturns	Q2 Outturns	Q3 Outturns	Total Outturns	Prorated Performance	Variance
		<b>Consolidated Estimates</b>	<b>24,222,000,000</b>	<b>4,451,464,827</b>	<b>4,945,981,401</b>	<b>6,119,266,392</b>	<b>15,516,712,620</b>	<b>85.4%</b>	<b>-15%</b>
1	11100100101	Government House	900,000,000	126,613,540	284,581,169	194,178,703	605,373,413	89.7%	-10%
2	11100100201	Deputy Governor's Office	310,000,000	75,181,179	82,915,161	101,618,538	259,714,879	111.7%	12%
3	11100100300	Directorate of Protocol	180,000,000	48,978,900	144,136,054	44,467,600	237,582,554	176.0%	76%
4	11100100400	Due Process & Project Monitoring Bureau	48,000,000	14,898,387	11,898,387	13,398,387	40,195,161	111.7%	12%
5	11100100700	Pilgrim Welfare Agency	450,000,000	205,500,000	7,280,876	750,000	213,530,876	63.3%	-37%
6	11100800100	State Emergency Management Agency	100,000,000	8,554,898	23,351,587	65,493,827	97,400,312	129.9%	30%
7	11101300100	Administration & Finance Directorate	343,000,000	83,991,491	176,898,530	146,069,662	406,959,684	158.2%	58%
8	11101300200	Liaison Office Kaduna	4,800,000	900,000	1,335,000	900,000	3,135,000	87.1%	-13%
9	11101300300	Liaison Office Lagos	12,000,000	1,500,000	4,587,000	2,520,000	8,607,000	95.6%	-4%
10	11101300400	Liaison Office Kano	1,200,000	300,000	300,000	300,000	900,000	100.0%	0%
11	11101300500	Liaison Office Abuja	40,000,000	7,474,000	5,568,100	5,957,163	18,999,263	63.3%	-37%
12	11101300600	Chieftaincy & Religious Affairs Department	45,000,000	19,836,821	43,803,202	30,759,045	94,399,068	279.7%	180%
13	11101400100	Research, Evaluation and Political Affairs Directorate	55,000,000	19,135,500	7,054,000	19,526,500	45,716,000	110.8%	11%
14	11101800100	Special Service Directorate	725,000,000	135,230,670	303,018,442	177,630,434	615,879,546	113.3%	13%
15	11101800200	Council Affairs Department	9,200,000	3,691,500	12,100,000	2,100,000	17,891,500	259.3%	159%
16	11200100100	State House of Assembly	1,910,000,000	492,276,176	620,218,177	734,018,786	1,846,513,140	128.9%	29%
17	12500100100	Office of the Head of State Civil Service	363,000,000	75,698,417	114,503,653	118,441,961	308,644,031	113.4%	13%
18	12500100200	Establishment and Service Matters Directorate	9,000,000	1,500,000	1,500,000	1,500,000	4,500,000	66.7%	-33%
19	12500100300	Manpower Development and Training Directorate	76,000,000	18,000,000	18,200,000	18,000,000	54,200,000	95.1%	-5%
20	12500100400	Directorate of Salary and Pension Administration	6,000,000	1,596,774	1,064,516	798,387	3,459,678	76.9%	-23%
21	12500100500	Manpower Development Institute	67,652,000	4,448,487	3,645,418	589,775	8,683,680	17.1%	-83%
22	12500100600	Guidance and Counselling Department	18,000,000	5,000,982	8,479,000	450,000	13,929,982	103.2%	3%
23	14000100100	Office of the Auditor General	24,000,000	1,998,387	1,998,387	2,664,516	6,661,290	37.0%	-63%
24	14000200100	Directorate of Local Government Audit	94,000,000	22,701,160	25,106,382	25,823,498	73,631,040	104.4%	4%
25	14700100100	Civil Service Commission	9,600,000	2,067,068	1,854,815	2,520,877	6,442,761	89.5%	-11%
26	14700200100	Local Government Service Commission	286,000,000	121,829,865	25,392,000	66,392,814	213,614,679	99.6%	0%
27	14800100100	State Independent Electoral Commission	40,000,000	8,990,280	8,648,233	18,824,851	36,463,364	121.5%	22%
28	21500100100	Ministry of Agriculture & Natural Resources	18,000,000	10,606,542	12,492,061	18,557,147	41,655,750	308.6%	209%
29	21502102100	Jigawa State Agricultural Research Institute	3,600,000	900,000	900,000	1,550,734	3,350,734	124.1%	24%
30	21510200100	Jigawa State Agricultural & Rural Development Authority	12,000,000	2,054,176	3,615,268	2,048,285	7,717,729	85.8%	-14%
31	21511511500	Farmers And Herdsmen Board	3,600,000	1,392,000	900,000	1,392,000	3,684,000	136.4%	36%
32	22000100100	Ministry of Finance & Economic Planning	1,400,000,000	96,548,602	322,404,393	182,533,241	601,486,236	57.3%	-43%
33	22000300100	Budget and Economic Planning Directorate	19,000,000	1,398,387	4,159,387	2,438,387	7,996,161	56.1%	-44%
34	22000300103	Contingency Fund Provision	400,000,000	-	-	-	-	0.0%	-100%
35	22000300200	Economic Planning Board	4,400,000	7,020,000	7,425,000	-	14,445,000	437.7%	338%
36	22000700100	Office of the Accountant General	24,000,000	1,500,000	1,000,000	1,500,000	4,000,000	22.2%	-78%
37	22000700101	Accountant General Office (CRFC)	54,000,000	13,500,000	9,000,000	18,000,000	40,500,000	100.0%	0%
38	22000700107	Treasury Department (Stabilization Fund Provision)	600,000,000	107,916,666	107,916,666	107,916,666	323,749,998	71.9%	-28%
39	22000700110	Debt Management Unit	4,442,000,000	569,205,894	380,249,182	1,434,741,681	2,384,196,756	71.6%	-28%
40	22000800100	Board of Internal Revenue	37,000,000	6,598,258	10,918,387	1,398,387	18,915,032	68.2%	-32%
41	22001200100	Jigawa State Bureau of Statistics	14,400,000	-	-	-	-	0.0%	-100%
42	22200100100	Ministry of Commerce, Industries and Co-operatives	22,000,000	16,620,879	4,009,206	7,947,581	28,577,666	173.2%	73%
43	22200100200	Mineral Resources Development Agency	4,000,000	300,000	300,000	300,000	900,000	30.0%	-70%
44	22200100300	State Investment Promotion Agency	30,000,000	3,000,000	3,840,000	3,000,000	9,840,000	43.7%	-56%
45	22700600100	Directorate of Economic Empowerment	9,800,000	1,098,387	1,098,387	1,098,129	3,294,903	44.8%	-55%
46	23400100100	Ministry of Works & Transport	1,219,000,000	403,460,076	228,575,852	402,423,469	1,034,459,396	113.1%	13%
47	23400400100	Jigawa Roads Maintenance Agency	24,000,000	948,387	948,387	10,310,057	12,206,831	67.8%	-32%
48	23400800300	Rural Electricity Board	164,000,000	41,226,406	29,673,344	18,255,858	89,155,608	72.5%	-28%
49	23400900100	Fire Service Directorate	7,200,000	1,800,000	1,800,000	1,800,000	5,400,000	100.0%	0%
50	25200100100	Ministry of Water Resources	921,100,000	252,350,296	146,011,388	170,062,700	568,424,384	82.3%	-18%
51	25210200100	Jigawa state Water Board	22,400,000	5,809,539	4,598,001	-	10,407,540	61.9%	-38%
52	25210300100	Rural Water Supply and Sanitation Agency	7,200,000	700,000	1,050,000	9,342,735	11,092,735	205.4%	105%
53	25210400100	Small Town Water Supply Agency	16,400,000	2,251,000	2,804,000	9,738,294	14,793,294	120.3%	20%
54	26000100100	Ministry of Lands, Housing, Urban & Regional Planning De	18,000,000	2,700,000	5,859,363	11,313,539	19,872,902	147.2%	47%
55	26000200100	Jigawa State Housing Authority	13,000,000	1,640,992	1,148,740	7,553,398	10,343,130	106.1%	6%
56	26000300100	Urban Development Board	12,000,000	2,160,000	2,000,000	-	4,160,000	46.2%	-54%
57	26000400100	Dutse Capital Development Authority (DCDA)	42,850,000	10,800,000	14,304,000	11,046,000	36,150,000	112.5%	12%
58	31800500100	High Court of Justice	150,000,000	16,050,000	48,179,660	23,520,330	87,749,990	78.0%	-22%
59	31800600100	Sharia Court of Appeal	90,000,000	11,100,000	24,344,000	19,481,000	54,925,000	81.4%	-19%
60	31801100100	Judicial Service Commission	20,500,000	3,730,678	11,264,033	11,691,913	26,686,624	173.6%	74%
61	32600100100	Ministry of Justice	114,000,000	24,923,400	15,092,581	7,697,581	47,713,562	55.8%	-44%
62	32600200200	Justice Sector and Law Reform Commission	10,400,000	798,387	1,098,387	1,548,387	3,445,161	44.2%	-56%
63	51400100100	Ministry of Women Affairs & Social Development	13,000,000	8,063,954	7,123,151	5,389,205	20,576,310	211.0%	111%
64	51400100200	Jigawa State Rehabilitation Board	540,000,000	194,849,200	30,384,000	23,933,800	249,167,000	61.5%	-38%

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65	51700100100	Ministry of Education, Science & Technology	2,459,000,000	398,609,344	378,332,953	264,093,892	1,041,036,189	56.4%	-44%
66	51700100200	State Educational Inspectorate & Monitoring Unit	18,000,000	3,600,000	3,600,000	3,600,000	10,800,000	80.0%	-20%
67	51700300100	State Universal Basic Education Board	942,372,000	29,986,528	255,512,539	225,506,799	511,005,865	72.3%	-28%
68	51700300103	Inspectorate Headquarters & Zones	10t	-	-	-	-	-	-
69	51700800100	Library Board	3,600,000	450,000	800,000	450,000	1,700,000	63.0%	-37%
70	51701000100	Agency for Mass Education	5,400,000	700,776	1,050,792	16,948,215	18,699,783	461.7%	362%
71	51701100100	Nomadic Education Agency	8,350,000	2,550,000	2,550,000	7,124,881	12,224,881	195.2%	95%
72	51701800100	Jigawa State Polytechnic	86,000,000	24,731,250	40,269,194	11,189,028	76,189,472	118.1%	18%
73	51701800200	Bilyaminu Usman Polytechnic Hadejia	60,000,000	19,805,017	18,733,023	3,083,147	41,621,187	92.5%	-8%
74	51701900100	Jigawa State College of Education	110,000,000	37,416,960	54,624,073	24,587,583	116,628,616	141.4%	41%
75	51702100100	Sule Lamido University	378,500,000	75,466,381	77,229,024	101,676,471	254,371,876	89.6%	-10%
76	51705500100	Science & Technical Education Board	430,000,000	75,484,420	130,755,200	66,751,710	272,991,330	84.8%	-15%
77	51705600100	Jigawa State Scholarship Board	1,206,000,000	75,151,900	214,557,073	394,148,788	683,857,761	75.6%	-24%
78	51705600200	Dutse Model / Capital School	100,000,000	18,811,832	17,535,029	30,905,263	67,252,123	89.7%	-10%
79	51706000100	Jigawa State College of Islamic Legal Studies	70,000,000	20,772,760	15,899,300	-	36,672,060	69.9%	-30%
80	51706100100	Institute of Information Technology	220,500,000	18,109,500	35,011,683	4,363,300	57,484,491	34.8%	-65%
81	51706300100	Islamic Education Bureau	490,000,000	39,733,650	98,373,665	121,500,065	259,607,380	70.6%	-29%
82	51706400100	Bamaina Academy	6,000,000	1,200,000	1,200,000	1,200,000	3,600,000	80.0%	-20%
83	52100100100	Ministry of Health	172,000,000	112,882,249	33,886,080	298,660,059	445,428,387	345.3%	245%
84	52100100110	Babura General Hospital	4,000,000	737,155	725,297	745,727	2,208,178	73.6%	-26%
85	52100100111	Birnin Kudu General Hospital	4,000,000	731,132	705,337	731,424	2,167,893	72.3%	-28%
86	52100100112	Birniwa General Hospital	4,000,000	720,116	691,931	724,347	2,136,394	71.2%	-29%
87	52100100113	Dutse General Hospital	4,250,000	601,610	484,667	296,820	1,383,097	43.4%	-57%
88	52100100114	Gumel General Hospital	4,000,000	682,118	572,827	658,052	1,912,997	63.8%	-36%
89	52100100115	Gwararam Cottage Hospital	2,300,000	900,000	450,000	450,000	1,800,000	104.3%	4%
90	52100100116	Hadejia General Hospital	4,250,000	680,579	331,648	402,119	1,414,347	44.4%	-56%
91	52100100117	Hadejia Tuberculosis and Leprosy Hospital	1,450,000	491,880	423,490	370,121	1,285,491	118.2%	18%
92	52100100118	Jahun General Hospital	4,000,000	742,912	725,018	737,148	2,205,079	73.5%	-26%
93	52100100119	Kafin Hausa (Bulangu) Cottage Hospital	2,300,000	450,000	450,000	450,000	1,350,000	78.3%	-22%
94	52100100120	Kafin Hausa General Hospital	4,000,000	749,273	701,893	738,561	2,189,727	73.0%	-27%
95	52100100121	Kazaure General Hospital	4,000,000	524,231	370,101	413,999	1,308,331	43.6%	-56%
96	52100100122	Kazaure Psychiatric Hospital	1,450,000	300,000	300,000	300,000	900,000	82.8%	-17%
97	52100100123	Ringim General Hospital	4,000,000	741,931	684,204	740,618	2,166,753	72.2%	-28%
98	52100200100	Jigawa State Agency for the Control of AIDS	1,800,000	-	422,000	450,000	872,000	64.6%	-35%
99	52100300100	Primary Health Care Development Agency	64,612,000	12,485,516	9,348,387	12,485,587	34,319,490	70.8%	-29%
100	52100300200	Auyo Local Govt. PHCD Management Office	4,300,000	750,000	750,000	750,000	2,250,000	69.8%	-30%
101	52100300300	Babura Local Govt. PHCD management Office	3,950,000	780,000	780,000	1,027,501	2,587,501	87.3%	-13%
102	52100300400	Birnin Kudu Local Govt. PHCD Management Office	3,755,000	780,000	780,000	1,020,874	2,580,874	91.6%	-8%
103	52100300500	Birniwa Local Govt. PHCD Management Office	4,490,000	780,000	780,000	1,015,760	2,575,760	76.5%	-24%
104	52100300600	Buji Local Govt. PHCD Management Office	4,700,000	700,000	1,050,000	950,000	2,700,000	76.6%	-23%
105	52100300700	Dutse Local Govt. PHCD Management Office	3,800,000	780,000	571,605	780,000	2,131,605	74.8%	-25%
106	52100300800	Gagarawa Local Govt. PHCD Management Office	5,951,000	750,000	750,000	750,000	2,250,000	50.4%	-50%
107	52100300900	Garki Local Govt. PHCD Management Office	4,240,000	720,000	1,080,000	980,000	2,780,000	87.4%	-13%
108	52100301000	Gumel Local Govt. PHCD Management Office	5,885,000	780,000	780,000	780,000	2,340,000	53.0%	-47%
109	52100301100	Guri Local Govt. PHCD Management Office	3,400,000	750,000	750,000	750,000	2,250,000	88.2%	-12%
110	52100301200	Gwararam Local Govt. PHCD Management Office	4,666,000	1,120,000	1,680,000	1,380,000	4,180,000	119.4%	19%
111	52100301300	Giwiwa Local Govt. PHCD Management Office	3,500,000	780,000	780,000	780,000	2,340,000	89.1%	-11%
112	52100301400	Hadejia Local Govt. PHCD Management Office	3,440,000	660,000	660,000	660,000	1,980,000	76.7%	-23%
113	52100301500	Jahun Local Govt. PHCD Management Office	4,300,000	780,000	780,000	780,000	2,340,000	72.6%	-27%
114	52100301600	Kafin Hausa Local Govt. PHCD Management office	4,164,000	780,000	780,000	780,000	2,340,000	74.9%	-25%
115	52100301700	Kaugama Local Govt. PHCD Management office	4,165,000	780,000	780,000	780,000	2,340,000	74.9%	-25%
116	52100301800	Kazaure Local Govt. PHCD Management Office	4,000,000	780,000	720,000	720,000	2,220,000	74.0%	-26%
117	52100301900	Kiri Kasamma Local Govt. PHCD Management Office	3,160,000	780,000	780,000	780,000	2,340,000	98.7%	-1%
118	52100302000	Kiyawa Local Govt. PHCD Management Office	5,250,000	459,846	1,077,455	980,000	2,517,300	63.9%	-36%
119	52100302100	Maigatari Local Govt. PHCD Management Office	5,680,000	460,000	1,080,000	980,000	2,520,000	59.2%	-41%
120	52100302200	Mallam Madori Local Govt. PHCD Management Office	3,720,000	469,065	1,095,959	1,003,152	2,568,176	92.0%	-8%
121	52100302300	Miga local Govt. PHCD Management Office	3,130,000	780,000	520,000	780,000	2,080,000	88.6%	-11%
122	52100302400	Ringim Local Govt. PHCD Management Office	3,750,000	750,000	750,000	750,000	2,250,000	80.0%	-20%
123	52100302500	Roni Local Govt. PHCD Management Office	4,000,000	700,000	1,050,000	950,000	2,700,000	90.0%	-10%
124	52100302600	Sule Tankarkar Local Govt. PHCD Management Office	6,608,000	750,000	750,000	1,000,000	2,500,000	50.4%	-50%
125	52100302700	Taura Local Govt. PHCD Management Office	4,100,000	880,000	1,080,000	980,000	2,940,000	95.6%	-4%
126	52100302800	Yankwashi Local Govt. PHCD Management Office	4,000,000	750,000	750,000	750,000	2,250,000	75.0%	-25%
127	52110400103	Office of the Provost College of Nursing & Midwifery	43,000,000	2,116,710	1,000,000	-	3,116,710	9.7%	-90%
128	52110400107	School of Nursing Birnin Kudu	15,000,000	1,195,928	7,434,684	22,538,682	31,169,293	277.1%	177%
129	52110400108	School of Midwifery Birnin Kudu	11,600,000	8,874,000	1,828,971	11,818,198	22,521,169	258.9%	159%
130	52110400109	School of Nursing Hadejia	12,000,000	-	475,000	1,441,577	1,916,577	21.3%	-79%

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131	52110600100	School of Health Technology	86,000,000	14,449,881	25,911,423	23,157,608	63,518,912	98.5%	-2%
132	52111600100	Rasheed Shekoni Specialist Hospital	90,000,000	3,680,655	10,135,843	15,487,625	29,304,124	43.4%	-57%
133	52300100100	Ministry of Information Youths, Sports and Culture	66,000,000	21,517,555	11,305,839	15,619,121	48,442,515	97.9%	-2%
134	52300200100	History and Culture Bureau	12,160,000	948,387	1,960,387	948,387	3,857,161	42.3%	-58%
135	52300300100	Jigawa State Television	16,600,000	3,700,000	5,550,000	12,788,629	22,038,629	177.0%	77%
136	52300400100	Jigawa State Broadcasting Corporation (Radio)	38,450,000	1,096,144	646,801	1,370,814	3,113,759	10.8%	-89%
137	52300500100	Jigawa State Printing Press	9,600,000	450,000	405,526	725,565	1,581,090	22.0%	-78%
138	52300700100	Jigawa State Sports Council	48,650,000	10,281,500	21,267,500	9,714,050	41,263,050	113.1%	13%
139	53500100100	Ministry of Environment	9,600,000	1,200,000	3,012,681	5,428,982	9,641,662	133.9%	34%
140	53501600100	Jigawa State Environmental Protection Agency (JISEPA)	36,000,000	9,549,194	9,000,000	11,593,000	30,142,194	111.6%	12%
141	53505600100	Alternative Energy Agency	1,800,000	1,112,500	450,000	1,132,500	2,695,000	199.6%	100%
142	55100100100	Ministry Of Local Government	100,000,000	41,345,847	39,180,382	40,154,817	120,681,046	160.9%	61%

JIGAWA STATE ESTIMATES, 2018						Appendix 5
Third Budget Implementation Report - Capital Expenditure						
Administrative Code	Project Descriptions	Approved Estimates	Actual Expenditure (Jan. -	Actual Expenditure (Jul. -	Actual Expenditure (Jan. - Sept.)	
<b>Total Third Quarter Capital Expenditure Outturn</b>		<b>71,134,000,000</b>	<b>25,434,383,004</b>	<b>13,920,110,658</b>	<b>39,354,493,661</b>	
<b>Administrative</b>		<b>3,277,050,000</b>	<b>769,568,183</b>	<b>952,320,679</b>	<b>1,721,888,861</b>	
<b>Economic</b>		<b>39,784,900,000</b>	<b>15,574,952,778</b>	<b>6,937,755,363</b>	<b>22,512,708,141</b>	
<b>Law &amp; Justice</b>		<b>234,000,000</b>	<b>28,863,490</b>	<b>73,544,997</b>	<b>102,408,488</b>	
<b>Social</b>		<b>27,838,050,000</b>	<b>9,060,998,553</b>	<b>5,956,489,618</b>	<b>15,017,488,171</b>	
<b>Administrative</b>		<b>3,277,050,000</b>	<b>769,568,183</b>	<b>952,320,679</b>	<b>1,721,888,861</b>	
<b>011100100101</b>	<b>Government House</b>					
010011	Procurement of Official and Utility Vehicles for Government Agencies	300,000,000		420,115,041	420,115,041	
<b>011100100201</b>	<b>Deputy Governor's Office</b>					
010000	Deputy Governor's Office Special Expenditure	10t			-	
<b>011100100700</b>	<b>Pilgrim Welfare Agency</b>					
010039	Pilgrims Welfare Agency (Special Expenditure Provision)	7,050,000			-	
<b>011100800100</b>	<b>State Emergency Management Agency</b>					
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	50,000,000	12,402,200	37,597,800	50,000,000	
<b>011101300100</b>	<b>Administration &amp; Finance Directorate</b>					
010001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	120,000,000	-	22,763,152	22,763,152	
010002	Administration & Finance (Special Expenditure)	10,000,000		-	-	
010019	Counterpart Funding Of UNICEF Assisted Programs	15,000,000		13,100,000	13,100,000	
010032	UNICEF Assisted Budget Support Programs	10t			-	
<b>011101300600</b>	<b>Chieftaincy &amp; Religious Affairs Department</b>					
010038	Religious Affairs Projects	1,190,000,000	380,737,821	400,934,020	781,671,841	
<b>011101800100</b>	<b>Special Service Directorate</b>					
010014	Provision Security Installations and Equipment	10,000,000	36,342,520	2,197,670	38,540,190	
<b>011200100100</b>	<b>State House of Assembly</b>					
010010	House of Assembly Project & Other Asset Acquisitions	200,000,000	76,035,632	-	76,035,632	
020505	House of Assembly Speaker's and Deputy Speaker's Residences	10t			-	
020506	Legislative Quarters / Residences	1,100,000,000	237,331,534	45,460,400	282,791,934	
<b>012500100100</b>	<b>Office of the Head of State Civil Service</b>					
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		-	-	
<b>012500100500</b>	<b>Manpower Development Institute</b>					
010016	Manpower Development Institute Projects & Programmes	150,000,000	3,000,000	10,152,596	13,152,596	
<b>014000100100</b>	<b>Office of the Auditor General</b>					
010018	Office For Resident Auditors	10,000,000			-	
<b>014000200100</b>	<b>Directorate of Local Government Audit</b>					
010006	Directorate Of Local Government Audit Programmes	30,000,000	23,718,476		23,718,476	
<b>014700200100</b>	<b>Local Government Service Commission</b>					
010008	Local Government Service Commission (Special Expenditure)	35,000,000	-	-	-	
<b>014800100100</b>	<b>State Independent Electoral Commission</b>					
010009	State Independent Electoral Commission Headquarters	15,000,000	-	-	-	
<b>02</b>	<b>Economic</b>	<b>39,784,900,000</b>	<b>15,574,952,778</b>	<b>6,937,755,363</b>	<b>22,512,708,141</b>	
<b>021500100100</b>	<b>Ministry of Agriculture &amp; Natural Resources</b>					
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	1,139,418,252	
020009	Food and Nutrition Agric. Support & Interventions	10,000,000			-	
020010	Agricultural Planning and Information System Development	5,000,000	2,799,000	2,665,000	5,464,000	
020012	Farm Settlements and Farm Clusters Development and Support	30,000,000		15,000,000	15,000,000	
020014	Field Crop Protection and Termite Control	45,000,000		6,301,000	6,301,000	
020015	Horticultural Crops Development	15,000,000			-	
020016	Fertilizer Procurement	10t			-	
020017	Crop Rehabilitation Programme	15,000,000			-	
020018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	10t			-	
020020	Veterinary Clinics	40,000,000			-	
020022	Disease Control and Eradication Scheme	40,000,000		700,000	700,000	
020026	Livestock Investigation and Breeding Centres	12,000,000		50,762,250	50,762,250	
020028	Fish Seedling Multiplication	10,000,000			-	
020029	Artisan Fisheries Development	10,000,000	5,464,500	-	5,464,500	
020030	Meat Inspection and Hygiene Promotion	5,000,000			-	

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020031	Avian Influenza Control Project		6,000,000	1,836,000	700,000	2,536,000
020033	Borehole - Based Minor Irrigation Scheme		150,000,000	45,214,300	4,815,175	50,029,475
<b>021502102100</b>	<b>Jigawa State Agricultural Research Institute</b>					-
020011	Jigawa State Agricultural Research Institute		100,000,000			-
<b>021510200100</b>	<b>Jigawa State Agricultural &amp; Rural Development Authority</b>					-
020000	Agricultural Development and Extension (JARDA)		500,000,000	49,136,550	2,213,750	51,350,300
020001	Climate Change and Adaptation Project (IFAD)		1,700,000,000	72,885,001	160,302,462	233,187,463
020002	Fadama III Development Project (World Bank)		1,432,000,000	68,879,483	264,611,936	333,491,419
020003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)		1,200,000,000	-	-	-
020004	Agricultural Transformation Support Project (AfDB)		1,700,000,000	23,245,931	8,047,573	31,293,504
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	1,361,000
<b>022000100100</b>	<b>Ministry of Finance &amp; Economic Planning</b>					-
010020	Ministry of Finance SIFMIS Project & Treasury Computerization		5,000,000		5,000,000	5,000,000
010021	Ministry Of Finance (Special Expenditure)		10,000,000		10,000,000	10,000,000
020065	Ministry of Finance Incorporated Investment Fund		300,000,000	50,398,329	-	50,398,329
<b>022000300100</b>	<b>Budget and Economic Planning Directorate</b>					-
010025	Social and Economic Studies and Research		4,400,000			-
010026	Budget Computerization and SIFMIS Project		10,500,000		3,358,000	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		2,675,000	2,675,000
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	-	3,000,000
010034	E U / World Bank Supported State & Local Governance Reform Project (SLOGOR)		1,200,000,000	46,868,510	259,550,366	306,418,876
<b>022000800100</b>	<b>Board of Internal Revenue</b>					-
010022	Internal Revenue Service Headquarter & Area Office Projects and Procurements		10,000,000	17,494,000	-	17,494,000
010023	Internal Revenue Service Security Documents	10t				-
010024	Internal Revenue Service Stamp Duty Machine		5,000,000	4,914,000	-	4,914,000
<b>022001200100</b>	<b>Jigawa State Bureau of Statistics</b>					-
010027	Statistical Surveys and Publications		12,000,000			-
<b>022200100100</b>	<b>Ministry of Commerce, Industries and Co-operatives</b>					-
020050	Business Development Support Services		40,000,000			-
020053	Maigatari Trade - Free Zone Project		70,000,000	861,685	10,835,390	11,697,075
020054	Major Markets Development		28,000,000	1,153,000	-	1,153,000
020055	Consumer Protection Committee Activities		7,500,000		5,500,000	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	1,000,000
<b>022200100200</b>	<b>Mineral Resources Development Agency</b>					-
020062	Raw Materials Display Centre		10,000,000			-
020063	Solid Minerals Development		12,000,000	9,626,000	300,000	9,926,000
<b>022200100300</b>	<b>State Investment Promotion Agency</b>					-
020068	Investment Promotion / One-Stop-Shop Support Services		12,000,000		8,600,000	8,600,000
<b>022700600100</b>	<b>Directorate of Economic Empowerment</b>					-
020056	Development and Support to Business Cooperatives for Economic Empowerment	10t				-
020057	Development and Maintenance of Skills Acquisition Centers		50,000,000	17,184,500		17,184,500
020058	Micro Credit and Business Start-ups Support		220,000,000		146,952,400	146,952,400
020060	Agro-Processing Equipment Leasing		50,000,000		47,881,400	47,881,400
020061	Women and Youths Artisans and Skills Development Initiatives		110,000,000	19,068,000	6,958,500	26,026,500
<b>023400100100</b>	<b>Ministry of Works &amp; Transport</b>					-
020300	Construction Of Bridges and Major Culverts		50,000,000			-
020301	Upgrading Of Rural (Feeder) Roads		4,000,000,000	3,516,096,068	1,196,238,629	4,712,334,697
020302	Road and Other Projects Consultancies		100,000,000	75,204,789	87,490,950	162,695,739
020303	Babura - Yarkiry Road		1,000,000,000	741,622,274	1,311,070,627	2,052,692,901
020304	Sukullifi - Kale - Gunka - Harbo - Tsakuwawa Road	10t				-
020306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road		500,000,000	55,426,633	-	55,426,633
020307	Arawa - Baturiya - Musari - Abunabo - Kadira - Guri Road		1,300,000,000	1,534,619,792	263,562,074	1,798,181,866
020309	Maigatari - Biniwa Western By-Pss Road (Maigatari - Kongon Giwa, Maigamaka - Galadi - Karmashi -		1,500,000,000	948,371,635	257,293,506	1,205,665,141
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	-	945,604,633
020312	Andaza - Tsurma - Tinilbu - 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	696,522,431	-	696,522,431
020320	Balago - Dumadumin Toka Road		300,000,000	-	-	-
020321	Gudicin - Aguyaka Road		200,000,000	-	-	-
020324	State Capital Road Networks		1,200,000,000	374,977,299	7,067,562	382,044,861
020325	Construction of Township Roads		3,000,000,000	2,318,451,939	566,769,989	2,885,221,929
020328	Feeder Roads Project		1,500,000,000	831,428,104	106,266,271	937,694,375
020329	Dutse Airport Projects		300,000,000	38,768,952	32,234,140	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	349,765,402	-	349,765,402
020517	Dutse Street Lights		100,000,000	15,821,591	4,122,930	19,944,521
<b>023400400100</b>	<b>Jigawa Roads Maintenance Agency</b>					
020322	Special Roads Routine Maintenance		250,000,000	200,321,191	48,456,725	248,777,916
020323	Purchase and Refurbishing Of Roads Construction Plants and Equipment		50,000,000	-	-	-
020326	Maintenance of Township Roads		50,000,000	-	6,684,122	6,684,122
<b>023400800300</b>	<b>Rural Electricity Board</b>					
020100	New Rural Electrification Projects		550,000,000	177,967,457	64,074,288	242,041,745
020101	Completion Of Ongoing Electrification Projects		100,000,000	-	1,054,591	1,054,591
020102	Maintenance / Upgrading Of Existing Electrification Projects		75,000,000	13,205,327	-	13,205,327
020103	State Independent Power Plants (IPP) Projects	10t	-	-	-	-
020104	Electrification Projects Plants and Equipments		70,000,000	1,436,547	-	1,436,547
<b>023400900100</b>	<b>Fire Service Directorate</b>					
010012	Procurement Of Fire Fighting Vehicles and Equipment		35,000,000	-	-	-
010013	State Fire Service Headquarter		39,000,000	600,000	3,600,000	4,200,000
<b>025200100100</b>	<b>Ministry of Water Resources</b>					
020410	EU - Supported Water Supply and Sanitation Sector Reform (Small Town)Projects		513,000,000	45,300,000	138,289,519	183,589,519
020421	Greater Dutse Water Supply Scheme		250,000,000	316,104,128	-	316,104,128
020422	Rehabilitation Of Existing Dams		80,000,000	-	457,500	457,500
020423	Hydro-Metrological Stations		22,000,000	-	-	-
020426	Water Sector Policy Planning, Monitoring and Evaluation		6,000,000	-	-	-
<b>025210200100</b>	<b>Jigawa state Water Board</b>					
020413	Shuwarin Water Supply Scheme	10t	-	-	-	-
020414	Water Supply To New Layouts and Low Cost Housing Estates.		5,000,000	7,833,750	-	7,833,750
020415	Improvement Of Water Supply Scheme In Local Govt. Headquarters		305,500,000	311,477,013	-	311,477,013
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	14,317,000	97,486,126	111,803,126
020420	FGN-Supported 3rd-National Urban Water Sector Reform Program		800,000,000	-	152,800,000	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	-	-	-
<b>025210300100</b>	<b>Rural Water Supply and Sanitation Agency</b>					
020400	Rural Water Supply - Utility Vehicles and Mechanical Equipments		8,000,000	8,779,097	-	8,779,097
020401	Rural Water Supply Projects		2,518,000,000	858,648,329	20,213,873	878,862,202
020402	Food and Nutrition ( Water & Sanitation Related) Programmes		5,000,000	-	-	-
020403	Water Sanitation and Hygiene Promotion		1,159,000,000	18,805,518	-	18,805,518
<b>025210400100</b>	<b>Small Town Water Supply Agency</b>					
020404	Rehabilitation Of Existing Small Towns Water Supply Schemes		170,000,000	675,000	17,984,548	18,659,548
020406	Reinforcement Of Trunk Mains and Improvement Of Reticulations		16,000,000	-	14,923,978	14,923,978
020407	Establishment Of New Motorised Water Schemes In Small Towns	10t	-	-	-	-
020408	Installation Of Solar Based Power Plants		1,612,000,000	607,425,262	74,804,359	682,229,621
020411	STOWA Water Supply Inventory, Planning, and M & E Activities		25,000,000	-	-	-
020412	Power Connection To Water Supply Schemes		3,000,000	-	-	-
<b>026000100100</b>	<b>Ministry of Lands, Housing, Urban &amp; Regional Planning Development</b>					
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	-	29,131,563
020518	Land and Property Compensation		300,000,000	44,259,692	255,417,122	299,676,814
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	-	4,500,000
020521	Aerial Photography and Mapping		10,000,000	3,700,000	-	3,700,000
020522	Acquisition Of Lithographic and Survey Equipment		15,000,000	-	2,000,000	2,000,000
020523	Ministry Of Lands Headquarters and Zonal Land Registries		10,000,000	9,657,822	572,630	10,230,452
<b>026000200100</b>	<b>Jigawa State Housing Authority</b>					
020502	Low Cost Housing Scheme		105,150,000	-	38,309,849	38,309,849
020503	Commercial Low-cost Housing Scheme	10t	-	-	-	-

<b>026000300100</b>	<b>Urban Development Board</b>				-	-
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		-	1,000,000
<b>026000400100</b>	<b>Dutse Capital Development Authority (DCDA)</b>				-	-
020514	State Capital Development Projects	60,000,000	17,097,750	3,000,000		20,097,750
<b>03</b>	<b>Law &amp; Justice</b>	<b>234,000,000</b>	<b>28,863,490</b>	<b>73,544,997</b>		<b>102,408,488</b>
<b>031800500100</b>	<b>High Court of Justice</b>					-
020504	High Court Judge Houses	8,000,000				-
040002	Magistrate Courts and Other Court Buildings (Rehabilitation)	27,000,000		33,992,844		33,992,844
040003	High Court Of Justice (Special Expenditure)	20,000,000		19,952,005		19,952,005
<b>031800600100</b>	<b>Sharia Court of Appeal</b>					-
020509	Renovation Of Shari'a Courts Residences	10t				-
040004	Sharia Courts Structures	20,000,000		18,600,149		18,600,149
040005	Sharia Court Of Appeal	14,000,000		-		-
<b>031801100100</b>	<b>Judicial Service Commission</b>					-
040001	Judicial Service Commission Headquarters	25,000,000	9,931,931	-		9,931,931
<b>032600100100</b>	<b>Ministry of Justice</b>					-
040007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects	120,000,000	18,931,559	1,000,000		19,931,559
<b>05</b>	<b>Social</b>	<b>27,838,050,000</b>	<b>9,060,998,553</b>	<b>5,956,489,618</b>		<b>15,017,488,171</b>
<b>051400100100</b>	<b>Ministry of Women Affairs &amp; Social Development</b>					-
060300	Women Development Programme	60,000,000	17,959,500	4,171,000		22,130,500
060301	Reformatory School K/Hausa	2,000,000				-
060302	Child Development Programme	10,000,000	2,500,000			2,500,000
060304	Planning Research & Statistics for Women and Social Development	6,250,000				-
060306	V V F Hostel Jahun	5,000,000	906,000	1,500,000		2,406,000
060308	Government Zonal Social Welfare Offices	15,000,000				-
<b>051400100200</b>	<b>Jigawa State Rehabilitation Board</b>					-
060308	Government Zonal Social Welfare Offices					-
060310	Social Welfare Programme Activities	2,100,000,000	397,100,000	460,304,000		857,404,000
060311	Social Rehabilitation Programme Activities	37,000,000	1,400,000	20,000		1,420,000
<b>051700100100</b>	<b>Ministry of Education, Science &amp; Technology</b>					-
060014	Development and Maintenance of Senior Secondary School Structures and Facilities	1,500,000,000	567,905,729	622,952,051		1,190,857,780
060015	Procurement Schools Furniture for Senior Secondary Schools	180,000,000	89,047,663	59,535,000		148,582,663
060016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	100,000,000	-	48,397,742		48,397,742
060017	Ministry of Education State Headquarters and Zonal Offices	230,000,000	24,885,000	-		24,885,000
060037	Global Partnership for Education Support Program in Jigawa State (World Bank Supported)	3,250,000,000	1,681,459,519	-		1,681,459,519
060038	Establishment of Jigawa State College of Remedial Studies, Babura	200,000,000	6,999,500	1,852,400		8,851,900
<b>051700300100</b>	<b>State Universal Basic Education Board</b>					-
060002	Basic Education - Provision Primary & Junior Secondary Structures	5,572,000,000	2,944,310,835	1,968,021,747		4,912,332,582
060004	SUBEB Headquarters Special (Basic) Education Programme	60,000,000	20,000,000	6,999,500		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	21,796,204	354,294,927		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				-
<b>051700800100</b>	<b>Library Board</b>					-
060033	Development of Libraries	24,000,000				-
<b>051701000100</b>	<b>Agency for Mass Education</b>					-
060032	Adult Mass Literacy Programme	70,000,000	18,177,322	6,599,108		24,776,430
060034	Basic and Post Literacy Remedial & Continuing Education	50,000,000	29,788,215	4,320,000		34,108,215
060035	Women Vocational Education Centres	10,000,000	1,620,000	-		1,620,000
<b>051701100100</b>	<b>Nomadic Education Agency</b>					-
060011	Nomadic Basic Education Projects (Structures and Facilities)	10,000,000		4,831,081		4,831,081
060012	Nomadic Basic Education (Furniture and Instructional Materials)	68,000,000		12,267,813		12,267,813
<b>051701800100</b>	<b>Jigawa State Polytechnic</b>					-
060027	Jigawa State Polytechnic Projects	540,000,000	37,724,061	82,941,798		120,665,859
<b>051701800200</b>	<b>Biyaminu Usman Polytechnic Hadejia</b>					-
060030	Biyaminu Usman Polytechnic Programmes	150,000,000	2,000,000	15,116,852		17,116,852
<b>051701900100</b>	<b>Jigawa State College of Education</b>					-
060025	College Of Education (Projects and Programmes )	524,000,000	277,770,000			277,770,000
<b>051702100100</b>	<b>Sule Lamido University</b>					-
060031	Sule Lamido State University Kafin Hausa (Projects and Programmes)	2,200,000,000	286,990,295	141,932,427		428,922,722
<b>051705500100</b>	<b>Science &amp; Technical Education Board</b>					-
060019	Science and Technical Schools Structures and Facilities	160,000,000		22,618,511		22,618,511
060020	Procurement Schools Furniture for Science, Technical and Vocational Schools	60,000,000		9,932,672		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				-



<b>051705600100</b>	<b>Jigawa State Scholarship Board</b>					-
010005	Special Expenditure (Scholarship Board)	20,000,000				-
<b>051705600200</b>	<b>Dutse Model / Capital School</b>					-
060018	Dutse Model & Capital Schools Projects	41,000,000	18,346,507	2,653,493		21,000,000
<b>051706000100</b>	<b>Jigawa State College of Islamic Legal Studies</b>					-
060028	College Of Islamic Legal Studies Programmes	192,000,000	16,536,946	90,325,143		106,862,090
<b>051706100100</b>	<b>Institute of Information Technology</b>					-
060029	Institute For Information Technology Projects	170,000,000	85,975,056	44,352,151		130,327,207
<b>051706300100</b>	<b>Islamic Education Bureau</b>					-
060023	Senior Sec. Islamic/Quranic Education School Programme (Structures & Facilities)	613,000,000	39,043,236	52,786,307		91,829,543
060036	Procurement of School Furniture and Instructional Materials for Islamic & Quranic Education Senior Secondary Schools (IEB)	166,500,000		239,592,930		239,592,930
<b>051706400100</b>	<b>Bamaina Academy</b>					-
060009	Bamaina Academy Projects	60,000,000		2,272,500		2,272,500
<b>052100100100</b>	<b>Ministry of Health</b>					-
060204	Establishment Of Operational Research Unit	10t				-
060206	World Bank Supported Save One Million Lives Health Program	475,000,000	136,824,877	168,175,123		305,000,000
060211	Malaria Control Booster Programme	10,000,000				-
060212	HIV / AIDS Control Complementary Programme	30,000,000		24,902,500		24,902,500
060213	Leprosy Referral and T. B. Hospital Hadejia	27,000,000				-
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	192,230,244	206,286,838		398,517,082
060219	Ophthalmic Unit In Some General Hospitals	20,000,000	1,760,000	970,000		2,730,000
060220	Psychiatric Hospital Kazaure	10,000,000	9,105,056	-		9,105,056
060221	Primary Eye Care Onchocerciasis	10,000,000		8,777,750		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	646,202,193	313,895,393		960,097,586
060225	Free Maternal and Child Health Programme in Secondary Hospitals	900,000,000	488,484,581	471,613,005		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	5,151,590	8,742,226		13,893,816
060229	School Of Health Technology Jahun	100,000,000		6,000,000		6,000,000
060230	School Of Nursing Hadejia	100,000,000	11,617,400	43,591,153		55,208,553
060231	Establishment Of Community Midwifery School Babura	300,000,000	70,165,822	50,698,684		120,864,506
060232	JIMSO Medical & Drug Supplies (Drug Revolving Fund Operations)	1,200,000,000	549,329,470			549,329,470
<b>052100200100</b>	<b>Jigawa State Agency for the Control of AIDS</b>					-
060210	SACA HIV / AIDS Control Programme	60,000,000		24,902,500		24,902,500
<b>052100300100</b>	<b>Primary Health Care Development Agency</b>					-
060201	Upgrading Of Primary Health Centres	862,000,000		106,886,917		106,886,917
060202	Primary Health Care Programmes / Projects	260,000,000				-
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				-
<b>052111600100</b>	<b>Rasheed Shekoni Specialist Hospital</b>					-
060224	Rasheed Shekoni Specialist Hospital, Dutse	95,000,000	12,939,250	4,960,750		17,900,000
<b>052300100100</b>	<b>Ministry of Information Youths, Sports and Culture</b>					-
010100	Public Enlightenment and Information Equipment	3,000,000	20,380,500			20,380,500
010101	Social Re-Orientation & Mobilization	2,000,000				-
010111	Fanisau NYSC Permanent Orientation Camp	10,000,000	9,280,000	14,400,000		23,680,000
010112	Arts, Exhibition and Multimedia Censorship	5,000,000				-
<b>052300200100</b>	<b>History and Culture Bureau</b>					-
010105	Archives and Reference Library	5,000,000				-
010106	Open Air Theatre Dutse	5,000,000	612,000	-		612,000
010107	Development Of Historical Sites					-
<b>052300300100</b>	<b>Jigawa State Television</b>					-
010103	Jigawa State Broadcasting Corporation (Television)	50,000,000		5,772,500		5,772,500
<b>052300400100</b>	<b>Jigawa State Broadcasting Corporation (Radio)</b>					-
010102	Jigawa State Broadcasting Corporation (Radio)	164,000,000	10,559,206	5,040,000		15,599,206
<b>052300500100</b>	<b>Jigawa State Printing Press</b>					-
010104	Government Printing Press	100,000,000		200,000		200,000
<b>052300700100</b>	<b>Jigawa State Sports Council</b>					-
010108	Stadium and Sports Development	90,000,000	43,262,200	10,000,000		53,262,200
010109	Improvement Of Hadejia Township Stadium	10,000,000		200,000		200,000
<b>053500100100</b>	<b>Ministry of Environment</b>					-
060100	Forest Nurseries Development and Production Of Seedlings	40,000,000	20,795,648	-		20,795,648
060101	Forest Shelterbelt and Natural Forest Reserve Development	25,000,000	14,132,288	-		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		16,128,400
060104	Environmental Research and Data Base Development	2,800,000				-
060105	Second Forestry Project Structures & Facilities	5,000,000	682,250			682,250
060107	Natural Lakes Conservation	17,000,000		1,644,000		1,644,000
060108	Nature Conservation Programme	4,500,000				-
060111	Pollution Control Program	7,000,000				-
060112	Dutse Erosion Control	120,000,000	24,089,083	106,110,876		130,199,959
060116	Flood and Erosion Control Projects / Structure	320,000,000	200,201,309	82,416,851		282,618,159

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<b>053501600100</b>	<b>Jigawa State Environmental Protection Agency (JISEPA)</b>					-
060110	Environmental Health & Sanitation Services	50,000,000		2,593,000		2,593,000
060113	Flood and Erosion Control Projects / Maintenance	18,000,000				-
<b>053505600100</b>	<b>Alternative Energy Agency</b>					-
060115	Bio-Mass and other Renewable Energy Development	50,000,000	362,000			362,000
<b>055100100100</b>	<b>Ministry Of Local Government</b>					-
010004	Ministry For Local Government Special Expenditure and Projects	23,000,000	2,590,000	10,990,000		13,580,000
<b>020510</b>	<b>Community &amp; Self-Help Development Support</b>	2,000,000				-