



JIGAWA STATE

2 0 1 9
FIRST QUARTER
[January to March]

Budget Implementation Draft Report

Compiled by
Directorate of Budget and Economic Planning
Block A, New State Secretariat Complex
April, 2019
www.jsbepd.org

Table of Contents

<i>Table of Contents</i>	2
1.0 – Introduction / Executive Summary	3
2.0 - The 2019 Approved Budget Profile	4
3.1 - Revenue Performance	6
3.2 - <i>Expenditure Appraisal</i>	8
4.0 - Conclusion and Recommendations	9

1.0 – Introduction / Executive Summary

This Report presents an appraisal of the implementation of the 2019 Approved Budget during the first three months of the Fiscal year (FY). It seeks to provide insights into the performance of various income and expenditure components of the budget during the period based on variance analysis of the estimates vis-a'-vis the approved estimates.

The 2019 Appropriation Law was passed by the State Legislature in December of 2018 and accented to by the Governor early in January. Relative to previous years, budget implementation was thus, started in earnest based on the General Release Warrant, (rather than a Provisional Warrant) which imposes some limitations on budget implementation prior to passage of the Appropriation Law.

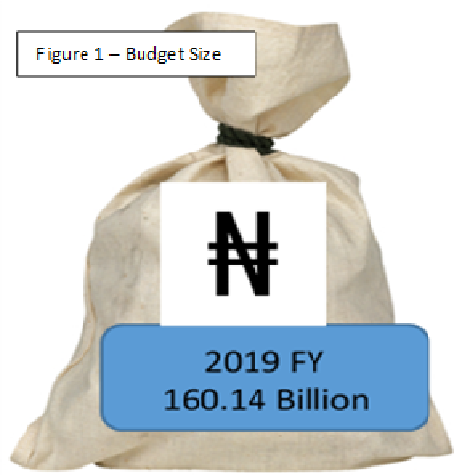
In addition to presenting an appraisal of the budget performance during the period, the Report will also make an informed analysis of expectations during the subsequent quarters of the FY with recommendations on ensuring that budget implementation is on track to deliver on its objectives.

Overall, the assessment of the budget implementation during the first three months of the year actually indicated a relatively “below average” performance on both the income and expenditure sides of the budget. In addition to large negative variance with regards to the aggregate income receipts, the trend during the three months period was in the downward direction. The significantly large opening balance has masked the large negative variances on almost all the revenue components with an overall positive variance of about 9%. Without the opening balance the situation would have been worst. In the same vein, the expenditure performance was also below the desirable level especially with respect to capital expenditure where the records indicated a pro-rated performance of about 67%.

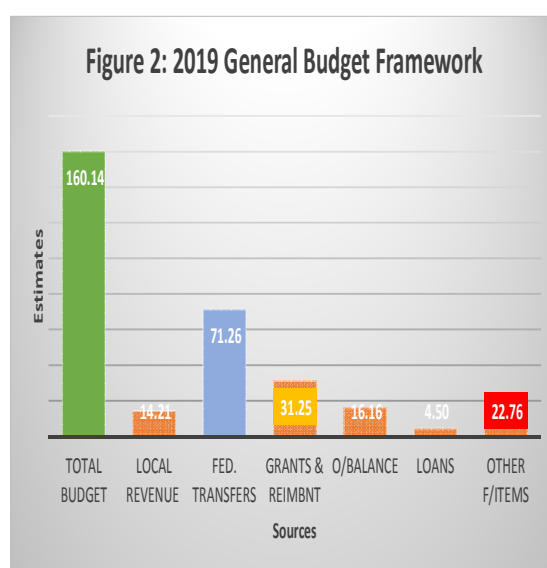
Finally, it was the conclusion of the First Quarter Report that budget performance during first quarter was very much below expectation on both the revenue and expenditure sides of the Budget. Proactive measures needed to be instituted to put the budget implementation on track . Without a changed trajectory of revenue accruals and with possible implementation of new minimum wage, sustaining higher expenditure levels particularly with respect to other recurrent and capital expenditure is likely to be harder which could also affect budgetary outputs and outcomes in some of the service delivery sectors. It was thus recommended that implementation of relatively big capital projects be pushed to the third and fourth quarters of the year by which time the actual level and trend of revenue accruals would have been firmly established. .

2.0 - The 2019 Approved Budget Profile

Law No. 10 of 2018 Appropriated the sum of One Hundred and Sixty Billion, One Hundred and Forty Million Naira (₦160,140,000,000) as the total budget size for the 2019 Fiscal year. The Budget was named “*Budget of Sustained Economic Growth and Social Transformation II*” being virtually a continuation of the 2018 Budget in terms of policy objectives and priorities which were linked to the State Development Policy objectives contained in CDF II. These include:



- ✓ Promoting rapid growth of the real sectors of the state's economy particularly agriculture as leading sector in the socioeconomic transformation agenda of the State;
- ✓ Ensuring access, efficiency and quality in the provision of Human Development Services particularly, education, health and other social welfare services;
- ✓ Youths and women empowerment through



		Estimates	% of Total
1	Estimated Recurrent Revenue		
i.	Local revenue	14,210,000,000	9%
ii.	Statutory Allocation	52,900,000,000	33%
iii.	Excess Crude Oil, etc, etc	4,500,000,000	3%
iv.	Value Added Tax	13,860,000,000	9%
v.	LGCs Contribution for Primary Personnel Cost	21,200,000,000	13%
vi.	LGCs Contribution for PHC Staff Cost	1,560,000,000	1%
	Total Recurrent Incomes	108,230,000,000	68%
2	Capital Receipts		
i.	Transfer from General Reserves	16,160,000,000	10%
ii.	Grants & Reimbsnts & Other Capital Receipts	31,250,000,000	20%
iii.	External Loans	3,500,000,000	2%
iv.	Internal Loans	1,000,000,000	1%
	Total Capital Receipts	51,910,000,000	32%
H	Total Income Estimates	160,140,000,000	100%

targeted economic empowerment and other social protection programmes; and

- ✓ Sustaining on-going governance reforms particularly in the area of Public Expenditure and Financial Management and Public Service Management.

Over 44% of the estimated income for the financing of 2019 Budget was expected to come from Federal Transfers comprising of Statutory Allocation, Value Added Tax and other periodic residual receipts like the Excess Crude Oil Receipts. Income from these three sources amounted to exactly ₦71.26 billion. About 14.2% of the total

incomes comes as Financing Items equivalent to ₦22.76 billion being Local Government Contribution for Primary Education and Primary healthcare Staff Salaries. The sum of ₦14.21 billion was estimated as the revenue to be locally generated which would finance less than 9% of the total expenditure outlay. Other incomes for the financing of the budget included the 2019 Opening Balance of ₦16.16 billion equivalent to about 10% of the total estimated income; Capital Grants of about ₦31.25 billion (equivalent to about 20%) and External & Internal Loans of ₦4.5 billion, equivalent to slightly less than 3%. Details of the approved incomes for the financing of the 2019 Budget are presented in Table 1.

i	Personnel Costs	50,645,000,000	31.6%
ii	Overhead & Other Recurrent Expenditure	21,793,000,000	13.6%
iii	Public Debt Charges	5,355,000,000	3.3%
iv	Stabilization and Contingency Fund	5,812,000,000	3.6%
Capital Expenditure		76,535,000,000	47.8%
Total Expenditure Outlay		160,140,000,000	100.0%

On the expenditure side, the profile of the Approved Estimates as presented in Table 2 showed that whereas almost 49% of the total expenditure was earmarked for Recurrent Expenditure, about 48% was for capital expenditure. As much as 3.6% was set aside for Stabilization and Contingency Funds. The Recurrent Expenditure components included Public Debt Charges for Internal / External Loans and contractual liabilities.

3.0 – First Quarter Performance Appraisal of the 2019 Budget

The overall assessment of budget implementation during the first three months of the year in terms of revenue and expenditure outturns is presented in Table 3. Even though some of the budget components on both the income and expenditure sides had indicated positive variances, the overall performance would still be generally described as “below average”.

Table 3 - End of Q1 Consolidated Revenue and Expenditure Positions			
Budget Components	Estimates	Outturns (Jan. - Mar.)	Pro-rated Performance (%)
Income			
(i) Recurrent Incomes	108,230,000,000	21,535,031,364	79.6%
(ii) Capital Receipts	51,910,000,000	22,255,038,183	171.5%
Total Income	160,140,000,000	43,790,069,548	109.4%
Expenditure			
(I) Recurrent Expenditure	83,605,000,000	15,773,709,495	75.5%
(ii) Capital Expenditure	76,535,000,000	8,195,618,797	42.8%
Total Expenditure	160,140,000,000	23,969,328,292	59.9%
End of Quarter Position		19,820,741,255	

Total outturn on the income side amounted to almost ₦43.8 billion equivalent to about 109% performance compared to the approved estimates (a positive variance of over 9%). This was based on the optimistic assumption that 2019 Board of Survey will confirm the 2019 Estimated Opening of about ₦16.16 billion as the balance brought forward from 2018 Fiscal Year. Without this Opening Balance on both the estimates and outturns sides, the performance with respect to total income receipts and capital receipt at the end of Q1 would have been 76.5% and 67.3% respectively as against the 109.4% and 171.5% shown in Figure 3. In other words, net of the 2019 Opening Balance, the overall

performance on the income side during the period under review was only about 77% on pro-rata which gives a negative variance of almost 23%. It is based on this consideration that, despite the overall positive variance of about 9.4% as depicted in Table 3, that the overall performance with respect to income receipts was considered to be below average during the first quarter of the year. An important contributing factor to this overall assessment was the weak performance on the recurrent incomes side assessed to be almost 80% (a negative variance of about 20%). As would be seen later, except for receipt with respect to Value Added Tax, all recurrent revenue sources performed much below expectations during the period. .

The overall performance on the expenditure side was also very much below expectation at about 60% - a whopping negative variance of almost 40%). This was largely as a result of the very weak performance with regards to Capital Expenditure where the total outturn was reported to be only about ₦8.2 billion equivalent to only about 43% pro-rated performance. Total Recurrent Expenditure outturn was reported to be ₦15.77 billion corresponding to about 76% pro-rated performance. Further analysis of the details of the recurrent expenditure performance will further reveal the downside of the performance during the period. Whereas, there was an average negative variance across all the MDAs, a couple of the MDAs indicated significantly higher-than normal positive variance. For instance, the actual outturn with respect to Special Services Directorate was reported to be almost ₦1.3 billion in these (3) months which yielded a negative variance of over 600%. Detailed analysis is provided in the next section with appropriate recommendations.

3.1 - Revenue Performance

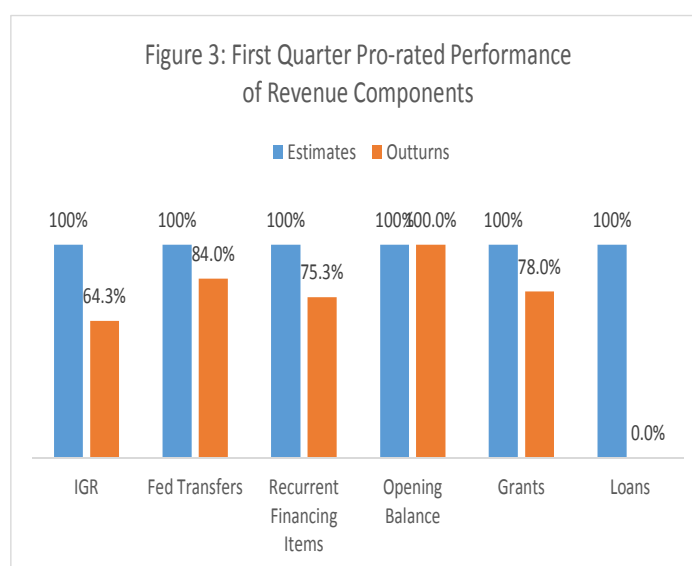
As earlier indicated, the aggregated performance of all the various revenue components during the first quarter indicated a “below average” performance which was only seemingly bolstered by the assumed 100% accruals of the 2019 Opening Balance. The detailed performances of the various revenue components on both recurrent incomes and capital receipts are presented in Table 4. Net of Opening Balance, the aggregate performance would be less than 77% during the first quarter. As is discernable

from the table, except for value Added Tax, all the components have negative variances ranging from about 10% to 100%. Receipts from the two major contributors, Statutory Allocation and Capital Grants

Table 4 - Details of Revenue Performance

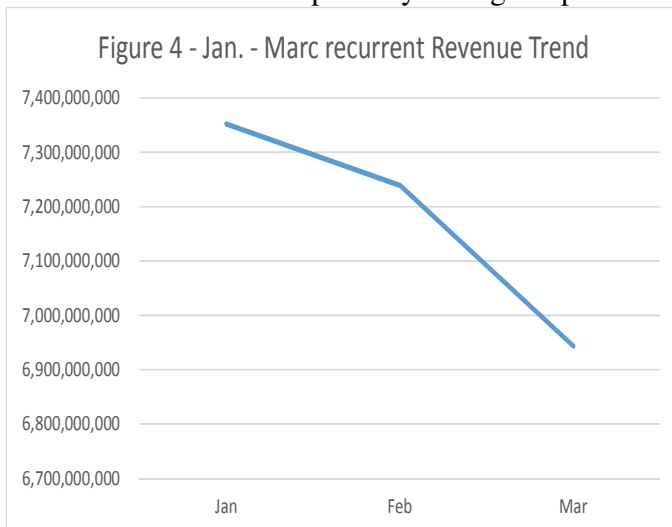
1	Incomes	Estimates	Outturns	Performance	Variance
i.	Local revenue	14,210,000,000	2,284,390,410	64.3%	-35.7%
ii.	Statutory Allocation	52,900,000,000	10,605,718,995	80.2%	-19.8%
iii.	Excess Crude oil, Etc.	4,500,000,000	758,694,924	67.4%	-32.6%
iv.	Value Added Tax	13,860,000,000	3,603,328,556	104.0%	4.0%
v.	LG Contribution for LEA Salaries	21,200,000,000	3,930,070,134	74.2%	-25.8%
v.i	LG PHCDA Deployed Staff	1,560,000,000	352,828,345	90.5%	-9.5%
Total Recurrent Income		108,230,000,000	21,535,031,364	79.6%	-20.4%
2	Capital Receipts				
i.	2019 Opening Balance	16,160,000,000	16,160,000,000	100.0%	0.0%
ii.	Grants & Other Capital Receipts	31,250,000,000	6,095,038,183	78.0%	-22.0%
iii.	External Loans	3,500,000,000	-	0.0%	-100.0%
iv.	Internal Loans	1,000,000,000	-	0.0%	-100.0%
Total Capital Receipts		51,910,000,000	22,255,038,183	171.5%	71.5%
H	Total Estimated Financial Resources	160,140,000,000	43,790,069,548	109.4%	9.4%

& Reimbursements during the period were below expectation by about 20% and 22% respectively. Local Revenue performance was also less by almost 36%. No draw-down was also reported for Internal and External Loans during the period. Shortfalls from all these could have negative implications on the ability of the Treasury to provide full funding for the budget during the period and in the subsequent quarters. As a financing item, the almost 26% short fall on Local Government Contribution for LEA Salaries would have no effect especially that the approved estimates had factored in the anticipated salary increase which was yet to come into effect. With respect to Capital Receipts, the over 90% of the reported outturns, were from four major sources, viz: Local Government Capital Contribution to Joint Funded Projects (N2 billion), First Installment of Federal Government Reimbursement in respect of the Airport Project (N2.99 billion), drawdown in respect of the Save-One-Million Lives Program (N650 million), and TETFund Grants for some Tertiary Institutions (N324 million). Nothing or relatively very little was reportedly received on all the other numerous components of Capital Receipts including Internal and External Loans.



The overall conclusion from level and trend of revenue performance during the first quarter raises concern as budget implementation goes into the second quarter... and this is notwithstanding the huge opening balance which may be lower than existing contractual obligations in the form of already ongoing projects. The trend with respect to the total recurrent revenues, as depicted in Figure 4,

followed a down-ward pathway during the period of January to March – with an overall decline of about 6% during the interval.



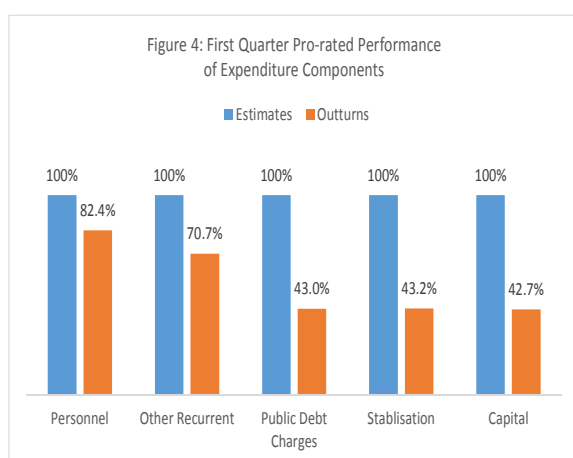
The level of concern is heightened by the impending implementation of the new minimum wage which may come into effect during the second quarter. While it may be early to tell, barring improved fortunes, more than ever before, it would be imperative to push the commencement of all capital projects to third and fourth quarters of the year which also being proactive in pursuing improved revenue generation from all sources - including agitation for the review of the national revenue allocation formula in favor of States and Local Governments.

3.2 - Expenditure Appraisal

Details of the available records on expenditure during the first quarter as presented in table 5 indicated an

Table 5: Details of Expenditure Performance

1	Expenditure Components	Estimates	Outturns	Performance	Variance
	Recurrent Expenditure				
i	Personnel Costs (LEAs Inclusive)	50,645,000,000	10,434,373,142	82.4%	-17.6%
ii	Other Recurrent Expenditure	26,605,000,000	4,655,388,189	70.0%	-30.0%
iii	Public Debt Charges	5,355,000,000	576,031,498	43.0%	-57.0%
iv	Stabilization Fund	1,000,000,000	107,916,666	43.2%	-56.8%
	Total Recurrent Expenditure (B)	83,605,000,000	15,773,709,495	75.5%	-24.5%
	ii. Capital Expenditure	76,535,000,000	8,195,618,797	42.8%	-57.2%
	Total Budget Size	160,140,000,000	24,018,828,292	60.0%	-40.0%



aggregate outturn amounting to about ₦24.02 billion equivalent to about 60% of the total approved estimates on pro-rata basis. This, as earlier mentioned, was an unsatisfactory performance. A negative expenditure variance means budget implementation was not on tract to deliver its objectives. Even though both the Recurrent and Capital Expenditure performance was below expectation, it is of more concern with respect to the latter where actual capital expenditure payments stood at less than 11% of the total capital budget. It was understood that the much of the governance activities during first quarter of 2019 were largely on political transition including National and State elections. This might have party affected funding not just

for recurrent but also for capital expenditure and resulted in the low budget expenditure performance. Nonetheless, proactive measures may need to be instituted to put the budget on track particularly with respect to Capital Expenditure in the subsequent quarters..

4.0 - Conclusion and Recommendations

Finally, it could be concluded that budget performance during first quarter was very much below expectation on both the revenue and expenditure sides. The level and trend so far indicates difficult times ahead into the subsequent quarters – notwithstanding the impressive liquidity position of the State Treasury. Without a changed trajectory of revenue accruals and with possible implementation of new minimum wage, sustaining higher expenditure levels particularly with respect to other recurrent and capital expenditure is likely to be harder which could also affect budgetary outputs and outcomes in some of the service delivery sectors. Going forward into the subsequent quarters, some of the actions that need to be taken to improved performance include among others more focused attention on the execution of ongoing capital projects while pushing forward new ones to third and fourth quarters pending the outcomes of the second quarter appraisal of the implementation of the budget. Above all else, beyond just Jigawa State Government, all States in the Federation need to push for a review of the National Revenue Allocation formula in favor of the States and Local Governments otherwise, sustaining service delivery at optimal levels and meeting the demands for planned capital investments would be difficult in the face of the approved Thirty Thousand Naira new minimum wage.

APPENDICES

Appendix 1 - Consolidated Income and Expenditure Positions - First Quarter Outturns					
Items	Budget Components	2019 Proposed Estimates	2019 Proposed Estimates	Q1 Performance (Pro-rated)	Q1 Variance
1	Estimated Recurrent Revenue				
i.	Local revenue	14,210,000,000	2,284,390,410	64.3%	-35.7%
ii.	Statutory Allocation	52,900,000,000	10,605,718,995	80.2%	-19.8%
iii.	Excess Crude oil, Exchange Rate Differentials, CIT, LNG, etc	4,500,000,000	758,694,924	67.4%	-32.6%
iv.	Value Added Tax	13,860,000,000	3,603,328,556	104.0%	4.0%
v.	Local Govt Contribution for Primary / Nomadic Edu. P/Cost	21,200,000,000	3,930,070,134	74.2%	-25.8%
vi.	Local Govt Funding (60%) PHCDA Deployed Staff	1,560,000,000	352,828,345	90.5%	-9.5%
	Total Recurrent Income	108,230,000,000	21,535,031,364	79.6%	-20.4%
2	Capital Receipts				
i.	Transfer from General Reserves	16,160,000,000	16,160,000,000	100.0%	0.0%
ii.	Grants & Reimbursements and Other Capital Receipts	31,250,000,000	6,095,038,183	78.0%	-22.0%
iii.	External Loans	3,500,000,000	-	0.0%	-100.0%
iv.	Internal Loans	1,000,000,000	-	0.0%	-100.0%
	Total Capital Receipts	51,910,000,000	22,255,038,183	171.5%	71.5%
H	Total Estimated Financial Resources	160,140,000,000	43,790,069,548	109.4%	9.4%
	Recurrent Expenditure				
i	Personnel Costs (LEAs Inclusive)	50,645,000,000	10,434,373,142	82.4%	-17.6%
ii	Other Recurrent Expenditure	26,605,000,000	4,704,888,189	70.7%	-29.3%
iii	Public Debt Charges	5,355,000,000	576,031,498	43.0%	-57.0%
iv	Stabilization Fund	1,000,000,000	107,916,666	43.2%	-56.8%
	Total Recurrent Expenditure (B+D+E)	83,605,000,000	15,823,209,495	75.7%	-24.3%
ii.	Capital Expenditure	76,535,000,000	8,167,726,405	42.7%	-57.3%
	Total Budget Size	160,140,000,000	23,990,935,900	59.9%	-40.1%
K	Total Expected Surplus/Deficit	-	19,799,133,648		

Appendix 1 - Consolidated Income and Expenditure Positions - First Quarter Outturns					
Items	Budget Components	2019 Proposed Estimates	2019 Proposed Estimates	Q1 Performance (Pro-rated)	Q1 Variance
1	Estimated Recurrent Revenue				
i.	Local revenue	14,210,000,000	2,284,390,410	64.3%	-35.7%
ii.	Statutory Allocation	52,900,000,000	10,605,718,995	80.2%	-19.8%
iii.	Excess Crude oil, Exchange Rate Differentials, CIT, LNG, etc	4,500,000,000	758,694,924	67.4%	-32.6%
iv.	Value Added Tax	13,860,000,000	3,603,328,556	104.0%	4.0%
v.	Local Govt Contribution for Primary / Nomadic Edu. P/Cost	21,200,000,000	3,930,070,134	74.2%	-25.8%
vi.	Local Govt Funding (60%) PHCDA Deployed Staff	1,560,000,000	352,828,345	90.5%	-9.5%
	Total Recurrent Income	108,230,000,000	21,535,031,364	79.6%	-20.4%
2	Capital Receipts				
i.	Transfer from General Reserves	16,160,000,000	16,160,000,000	100.0%	0.0%
ii.	Grants & Reimbursements and Other Capital Receipts	31,250,000,000	6,095,038,183	78.0%	-22.0%
iii.	External Loans	3,500,000,000	-	0.0%	-100.0%
iv.	Internal Loans	1,000,000,000	-	0.0%	-100.0%
	Total Capital Receipts	51,910,000,000	22,255,038,183	171.5%	71.5%
H	Total Estimated Financial Resources	160,140,000,000	43,790,069,548	109.4%	9.4%
	Recurrent Expenditure				
i	Personnel Costs (LEAs Inclusive)	50,645,000,000	10,434,373,142	82.4%	-17.6%
ii	Other Recurrent Expenditure	26,605,000,000	4,704,888,189	70.7%	-29.3%
iii	Public Debt Charges	5,355,000,000	576,031,498	43.0%	-57.0%
iv	Stabilization Fund	1,000,000,000	107,916,666	43.2%	-56.8%
	Total Recurrent Expenditure (B+D+E)	83,605,000,000	15,823,209,495	75.7%	-24.3%
ii.	Capital Expenditure	76,535,000,000	8,195,618,797	42.8%	-57.2%
	Total Budget Size	160,140,000,000	24,018,828,292	60.0%	-40.0%
K	Total Expected Surplus/Deficit	-	19,771,241,255		

Other MDAs Recurrent Revenues					
11100100101	Government House	100,000	-	0.0%	-100.0%
11100100400	Due Process & Project Monitoring Bureau	1,500,000	435,000	116.0%	16.0%
11100100700	Pilgrim Welfare Agency	3,500,000	-	0.0%	-100.0%
11101300100	Administration & Finance Directorate	500,000	-	0.0%	-100.0%
11101800200	Council Affairs Department	12,000,000	5,367,720	178.9%	78.9%
12500100100	Office of the Head of State Civil Service	50,000	50,000	400.0%	300.0%
12500100200	Establishment and Service Matters Directorate	300,000	-	0.0%	-100.0%
12500100300	Manpower Development and Training Directorate	500,000	15,000	12.0%	-88.0%
12500100400	Directorate of Salary and Pension Administration	30,000	-	0.0%	-100.0%
12500100500	Manpower Development Institute	54,800,000	22,500	0.2%	-99.8%
14000100100	Office of the Auditor General	450,000	360,000	320.0%	220.0%
14000200100	Directorate of Local Government Audit	500,000	-	0.0%	-100.0%
14700100100	Civil Service Commission	200,000	20,000	40.0%	-60.0%
14700200100	Local Government Service Commission	1,000,000	-	0.0%	-100.0%
14800100100	State Independent Electoral Commission	200,000,000	-	0.0%	-100.0%
21500100100	Ministry of Agriculture & Natural Resources	56,870,000	94,000	0.7%	-99.3%
21502102100	Jigawa State Agricultural Research Institute	1,750,000	-	0.0%	-100.0%
21510200100	Jigawa State Agricultural & Rural Development Authority	2,000,000	-	0.0%	-100.0%
21511511500	Farmers And Herdsman Board	600,000	-	0.0%	-100.0%
22000300100	Budget and Economic Planning Directorate	550,000	-	0.0%	-100.0%
22200100100	Ministry of Commerce, Industries and Co-operatives	7,900,000	520,000	26.3%	-73.7%
22200100200	Mineral Resources Development Agency	550,000	-	0.0%	-100.0%
22700600100	Directorate of Economic Empowerment	1,000,000	412,000	164.8%	64.8%
23400100100	Ministry of Works & Transport	45,100,000	2,295,700	20.4%	-79.6%
23400400100	Jigawa Roads Maintenance Agency	4,000,000	-	0.0%	-100.0%
23400800300	Rural Electricity Board	400,000	-	0.0%	-100.0%
23400900100	Fire Service Directorate	1,000,000	65,000	26.0%	-74.0%
25200100100	Ministry of Water Resources	200,000	-	0.0%	-100.0%
25210200100	Jigawa state Water Board	23,000,000	5,045,000	87.7%	-12.3%
25210300100	Rural Water Supply and Sanitation Agency	15,000,000	-	0.0%	-100.0%
25210400100	Small Town Water Supply Agency	10,400,000	607,000	23.3%	-76.7%
26000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	128,000,000	1,822,934	5.7%	-94.3%
26000200100	Jigawa State Housing Authority	120,000,000	58,694,007	195.6%	95.6%
26000300100	Urban Development Board	8,500,000	5,150,000	242.4%	142.4%
26000400100	Dutse Capital Development Authority (DCDA)	3,000,000	-	0.0%	-100.0%
31800500100	High Court of Justice	9,000,000	2,733,145	121.5%	21.5%
31800600100	Sharia Court of Appeal	5,500,000	490,028	35.6%	-64.4%
31801100100	Judicial Service Commission	40,000	7,000	70.0%	-30.0%
32600100100	Ministry of Justice	220,000,000	76,361,119	138.8%	38.8%
51400100100	Ministry of Women Affairs & Social Development	190,000	-	0.0%	-100.0%
51400100200	Jigawa State Rehabilitation Board	4,000,000	-	0.0%	-100.0%
51700100100	Ministry of Education, Science & Technology	4,850,000	-	0.0%	-100.0%
51700300100	State Universal Basic Education Board	29,850,000	1,620,000	21.7%	-78.3%
51700800100	Library Board	1,000,000	-	0.0%	-100.0%
51701000100	Agency for Mass Education	400,000	-	0.0%	-100.0%
51701100100	Nomadic Education Agency	1,000,000	-	0.0%	-100.0%
51701800100	Jigawa State Polytechnic	100,000,000	55,692,832	222.8%	122.8%
51701800200	Bilyaminu Usman Polytechnic Hadejia	84,000,000	8,254,235	39.3%	-60.7%
51701900100	Jigawa State College of Education	120,000,000	15,951,533	53.2%	-46.8%
51702100100	Sule Lamido University	130,000,000	11,764,570	36.2%	-63.8%
51705500100	Science & Technical Education Board	900,000	218,500	97.1%	-2.9%
51705600100	Jigawa State Scholarship Board	8,000,000	184,380	9.2%	-90.8%
51705600200	Dutse Model / Capital School	103,000,000	31,259,740	121.4%	21.4%

2019 Q1 Report

5170600100	Jigawa State College of Islamic Legal Studies	80,000,000	50,039,162	250.2%	150.2%
51706100100	Institute of Information Technology	204,000,000	22,086,390	43.3%	-56.7%
51706300100	Islamic Education Bureau	540,000	-	0.0%	-100.0%
52100100100	Ministry of Health	4,800,000	219,000	18.3%	-81.8%
52100100110	Babura General Hospital	6,000,000	-	0.0%	-100.0%
52100100111	Birnin Kudu General Hospital	12,000,000	3,592,235	119.7%	19.7%
52100100112	Birniwa General Hospital	6,000,000	-	0.0%	-100.0%
52100100113	Dutse General Hospital	12,000,000	10,421,897	347.4%	247.4%
52100100114	Gumel General Hospital	8,000,000	6,420,004	321.0%	221.0%
52100100115	Gwaram Cottage Hospital	6,000,000	-	0.0%	-100.0%
52100100116	Hadejia General Hospital	12,000,000	9,278,078	309.3%	209.3%
52100100117	Hadejia Tuberculosis and Leprosy Hospital	1,250,000	-	0.0%	-100.0%
52100100118	Jahun General Hospital	6,000,000	5,960,983	397.4%	297.4%
52100100119	Kafin Hausa (Bulangu) Cottage Hospital	4,000,000	799,800	80.0%	-20.0%
52100100120	Kafin Hausa General Hospital	4,000,000	1,416,963	141.7%	41.7%
52100100121	Kazaure General Hospital	6,000,000	8,712,063	580.8%	480.8%
52100100122	Kazaure Psychiatric Hospital	250,000	-	0.0%	-100.0%
52100100123	Ringim General Hospital	6,000,000	998,627	66.6%	-33.4%
52100300100	Primary Health Care Development Agency	2,507,000	-	0.0%	-100.0%
52100300200	Auyo Local Govt. PHCD Management Office	700,000	-	0.0%	-100.0%
52100300300	Babura Local Govt. PHCD management Office	750,000	-	0.0%	-100.0%
52100300400	Birnin Kudu Local Govt. PHCD Management Office	750,000	-	0.0%	-100.0%
52100300500	Birniwa Local Govt. PHCD Management Office	750,000	-	0.0%	-100.0%
52100300600	Buji Local Govt. PHCD Management Office	700,000	-	0.0%	-100.0%
52100300700	Dutse Local Govt. PHCD Management Office	750,000	-	0.0%	-100.0%
52100300800	Gagarawa Local Govt. PHCD Management Office	500,000	-	0.0%	-100.0%
52100300900	Garki Local Govt. PHCD Management Office	300,000	-	0.0%	-100.0%
52100301000	Gumel Local Govt. PHCD Management Office	750,000	-	0.0%	-100.0%
52100301100	Guri Local Govt. PHCD Management Office	400,000	-	0.0%	-100.0%
52100301200	Gwaram Local Govt. PHCD Management Office	8,000,000	-	0.0%	-100.0%
52100301300	Gwiwa Local Govt. PHCD Management Office	500,000	-	0.0%	-100.0%
52100301400	Hadejia Local Govt. PHCD Management Office	690,000	-	0.0%	-100.0%
52100301500	Jahun Local Govt. PHCD Management Office	1,250,000	-	0.0%	-100.0%
52100301600	Kafin Hausa Local Govt. PHCD Management office	1,350,000	-	0.0%	-100.0%
52100301700	Kaugama Local Govt. PHCD Management office	1,010,000	-	0.0%	-100.0%
52100301800	Kazaure Local Govt. PHCD Management Office	750,000	-	0.0%	-100.0%
52100301900	Kiri Kasamma Local Govt. PHCD Management Office	500,000	-	0.0%	-100.0%
52100302000	Kiyawa Local Govt. PHCD Management Office	500,000	-	0.0%	-100.0%
52100302100	Maigatari Local Govt. PHCD Management Office	700,000	-	0.0%	-100.0%
52100302200	Mallam Madori Local Govt. PHCD Management Office	1,847,000	-	0.0%	-100.0%
52100302300	Miga local Govt. PHCD Management Office	1,250,000	-	0.0%	-100.0%
52100302400	Ringim Local Govt. PHCD Management Office	750,000	-	0.0%	-100.0%
52100302500	Roni Local Govt. PHCD Management Office	500,000	-	0.0%	-100.0%
52100302600	Sule Tankarkar Local Govt. PHCD Management Office	500,000	-	0.0%	-100.0%
52100302700	Taura Local Govt. PHCD Management Office	690,000	-	0.0%	-100.0%
52100302800	Yankwashi Local Govt. PHCD Management Office	500,000	-	0.0%	-100.0%
52110400107	School of Nursing Birnin Kudu	20,000,000	224,000	4.5%	-95.5%
52110400108	School of Midwifery Birnin Kudu	20,980,000	-	0.0%	-100.0%
52110600100	School of Health Technology	24,000,000	194,240	3.2%	-96.8%
52111600100	Rasheed Shekoni Specialist Hospital	52,000,000	1,089,350	8.4%	-91.6%

2019 Q1 Report

52300100100	Ministry of Information Youths, Sports and Culture	1,300,000	6,000	1.8%	-98.2%
52300200100	History and Culture Bureau	3,000,000	-	0.0%	-100.0%
52300300100	Jigawa State Television	12,000,000	1,260,000	42.0%	-58.0%
52300400100	Jigawa State Broadcasting Corporation (Radio)	34,000,000	4,680,000	55.1%	-44.9%
52300500100	Jigawa State Printing Press	4,500,000	219,280	19.5%	-80.5%
52300700100	Jigawa State Sports Council	956,000	-	0.0%	-100.0%
53500100100	Ministry of Environment	2,000,000	111,500	22.3%	-77.7%
53501600100	Jigawa State Environmental Protection Agency (JISEPA)	1,200,000	60,300	20.1%	-79.9%
55100100100	Ministry Of Local Government	500,000	8,000	6.4%	-93.6%
Total Recurrent receipts from LGAs		2,112,400,000	413,310,814	57	- 55

Appendix 3 - First Quarter Implementation Report - Capital Receipts

Class Code	Description of Capital Receipts Components	MDAs Responsible	2019 Approved Estimates	Actual Outturn (Jan. - March)	Performance (Pro-rated)	Q1 Variance
2400	Transfer from General Reserves		16,160,000,000	16,160,000,000	400.0%	300.0%
22000	External Loans & Internal Loans		4,500,000,000	-	0.0%	-100.0%
2300	Grants, Contributions & Reimbursements		29,150,000,000	6,095,038,183	83.6%	-16.4%
2500	Other Capital Receipts		2,100,000,000	-	0.0%	-100.0%
			51,910,000,000	22,255,038,183	171.5%	71.5%
24000	Transfer from General Reserves					
24003	Expected Balance as at 1st January	MoF	16,160,000,000	16,160,000,000	400.0%	300.0%
	Total - (Transfer from General Reserves)		16,160,000,000	16,160,000,000	400.0%	300.0%
21000	Internal Loans & External Loans					
22001	World Bank Loan (Fadama III)	JARDA	876,000,000	-	0.0%	-100.0%
22003	IFAD Loan	JARDA	1,324,000,000	-	0.0%	-100.0%
22003	Federal Mortgage Loan	Housing Auth.	1,000,000,000	-	0.0%	-100.0%
22003	IDB Loan for Integrated Agric. & Rural Dev.	JARDA	1,300,000,000	-	0.0%	-100.0%
	Total - (External Loans)		4,500,000,000	-	0.0%	-100.0%
23000	Capital Grants, Contributions & Reimbursements					
23002	Grants from National Trust Funds	SUBEB	1,455,000,000	-		
23007	Grants from International Organizations - EU/UNICEF/DFID Grants for WASH Programs	RUWASA	688,000,000	-		
23007	Local Government Counterpart Contributions for EU/UNICEF/DFID Supported Water & Sanitation	RUWASA	412,000,000	-		
23007	Grants from International Organizations	JARDA	24,000,000	-		
23008	African Development Bank Agricultural Transformation Support Project (ATASP)	JARDA	1,117,000,000	-		
	National Programme for Food Security	JARDA	20,000,000	-		
23009	Local Government Capital Contributions	MoF	5,500,000,000	2,000,000,000		
23010	SDGS Conditional Grants	MoF	600,000,000	-		
23012	TEFFUND Grant	COE	450,000,000	82,309,500		
23012	TEFFUND Grant	Jig Poly	665,000,000	137,502,500		
23012	TEFFUND Grant	SLU	310,000,000	104,411,505		
23012	Federal Government Reimbursements	MoF	12,000,000,000	2,988,576,925		
23012	UNICEF Grants for Nutrition & PHC Programs	PHCDA	325,000,000	-		
23012	EU WSSSRP II Grants	MWR	260,000,000	-		
23012	World Bank Grant for Education Program	MOEST	400,000,000	13,491,360		
23012	EU / World Bank Supported SLOGOR Projects	BEPD/SLOGOR	950,000,000	27,892,392		
23012	Save-One-Million-Lives Federal Grants	MoH	800,000,000	650,000,000		
23012	FGN 3rd National Urban Water Sector Reform Project (NUWSRP-3)	MWR	600,000,000	-		
23012	TB and Leprosy Grants by Netherlands Leprosy Relief and other Partners	MoH	12,000,000	-		
23012	Reimbursement by Parastatals & SOEs	MoF	2,500,000,000	75,354,000		
23012	Local Govt Contribution for CMAM Routine Drugs	PHCDA	62,000,000	15,500,000		
	Total - (grants)		29,150,000,000	6,095,038,183	83.6%	-16.4%
24000	Other Miscellaneous Capital Receipts					
24001	Sales of Condemned Stores	MoF	900,000,000	-		
24001	JIMSO	MoH	1,200,000,000	-		
	Total - (Other Miscellaneous Receipts)		2,100,000,000	-	0.0%	-100.0%

Appendix 4 - First Quarter Implementation Report - Personnel Cost						
S/N	Org. Codes	Organizations / Sub-Organizations	2019 Approved Estimates	Total Outturns (jan. - Mar)	Pro-rated Performance	Variance
		Consolidated Estimates	50,645,000,000	10,434,373,142	82.4%	-17.6%
1	011100100101	Government House	28,500,000	6,534,225	91.7%	-8.3%
2	011100100201	Deputy Governor's Office	8,740,000	1,483,217	67.9%	-32.1%
3	011100100300	Directorate of Protocol	3,850,000	899,790	93.5%	-6.5%
4	011100100400	Fire Service Directorate	31,100,000	6,267,173	80.6%	-19.4%
5	011100100700	Pilgrim Welfare Agency	34,500,000	7,365,065	85.4%	-14.6%
6	011100800100	State Emergency Management Agency	16,400,000	4,096,507	99.9%	-0.1%
7	011101300100	Administration & Finance Directorate	369,700,000	63,223,558	68.4%	-31.6%
8	011101300101	SSG's Office - Governor & Deputy Governor (CRFC)	16,260,000	4,065,000	100.0%	0.0%
9	011101300200	Liaison Office Kaduna	5,420,000	1,291,058	95.3%	-4.7%
10	011101300300	Liaison Office Lagos	3,300,000	828,740	100.5%	0.5%
11	011101300400	Liaison Office Kano	1,200,000	-	0.0%	-100.0%
12	011101300500	Liaison Office Abuja	3,800,000	966,850	101.8%	1.8%
13	011101300600	Chieftaincy & Religious Affairs Department	139,200,000	34,031,519	97.8%	-2.2%
14	011101400100	Research, Evaluation and Political Affairs Directorate	4,480,000	813,415	72.6%	-27.4%
15	011101800100	Special Service Directorate	22,700,000	5,927,212	104.4%	4.4%
16	011101800200	Council Affairs Department	1,200,000	78,090	26.0%	-74.0%
17	011200100100	State House of Assembly	621,690,000	77,964,640	50.2%	-49.8%
18	012500100100	Office of the Head of State Civil Service	224,850,000	36,984,533	65.8%	-34.2%
19	012500100200	Establishment and Service Matters Directorate	450,700,000	100,261,942	89.0%	-11.0%
20	012500100400	Directorate of Salary and Pension Administration	619,830,000	154,568,101	99.7%	-0.3%
21	012500100406	State Pension	640,000,000	151,299,700	94.6%	-5.4%
22	012500100500	Manpower Development Institute	33,960,000	10,921,281	128.6%	28.6%
23	012500100600	Guidance and Counselling Department	1,900,000	450,551	94.9%	-5.1%
24	014000100100	Office of the Auditor General	69,500,000	14,856,799	85.5%	-14.5%
25	014000100101	State Auditor General (CRFC)	5,430,000	1,450,649	106.9%	6.9%
26	014000200100	Directorate of Local Government Audit	75,950,000	12,988,910	68.4%	-31.6%
27	014000200101	Office of the Auditor General Local Government Audit (C	5,430,000	1,450,649	106.9%	6.9%
28	014700100100	Civil Service Commission	7,380,000	1,570,537	85.1%	-14.9%
29	014700100101	Office of the Chairman and Members CSC (CRFC)	16,160,000	3,860,640	95.6%	-4.4%
30	014700200100	Local Government Service Commission	10,000,000	749,546	30.0%	-70.0%
31	014700200101	Office of the Chairman and Members LCSC (CRFC)	21,330,000	5,699,793	106.9%	6.9%
32	014800100100	State Independent Electoral Commission	8,040,000	1,690,854	84.1%	-15.9%
33	014800100101	Office of the SIEC Chairman and Members (CRFC)	42,270,000	12,458,127	117.9%	17.9%
34	021500100100	Ministry of Agriculture & Natural Resources	325,900,000	77,913,264	95.6%	-4.4%
35	021502102100	Jigawa State Agricultural Research Institute	92,700,000	24,434,869	105.4%	5.4%
36	021510200100	Jigawa State Agricultural & Rural Development Authority	349,000,000	87,759,292	100.6%	0.6%
37	022000100100	Ministry of Finance & Economic Planning	350,200,000	71,714,750	81.9%	-18.1%
38	022000300100	Budget and Economic Planning Directorate	33,180,000	8,124,005	97.9%	-2.1%
39	022000700100	Office of the Accountant General	2,000,000,000	361,741,798	72.3%	-27.7%
40	022000700101	Accountant General Office (CRFC)	5,430,000	1,450,649	106.9%	6.9%
41	022000800100	Board of Internal Revenue	97,660,000	22,260,890	91.2%	-8.8%
42	022000800101	Office of the Chairman Board of Internal Revenue (CRFC	5,430,000	1,917,602	141.3%	41.3%
43	022001200100	Jigawa State Bureau of Statistics	25,630,000	-	0.0%	-100.0%
44	022200100100	Ministry of Commerce, Industries and Co-operatives	71,115,000	13,951,433	78.5%	-21.5%
45	022200100200	Mineral Resources Development Agency	9,312,000	2,286,674	98.2%	-1.8%
46	022200100300	State Investment Promotion Agency	9,610,000	-	0.0%	-100.0%
47	022700600100	Directorate of Economic Empowerment	57,570,000	13,644,892	94.8%	-5.2%
48	023400100100	Ministry of Works & Transport	166,220,000	36,984,613	89.0%	-11.0%
49	023400400100	Jigawa Roads Maintenance Agency	11,200,000	2,500,330	89.3%	-10.7%
50	023400800300	Rural Electricity Board	26,850,000	6,273,507	93.5%	-6.5%
51	023400900100	Fire Service Directorate	80,520,000	16,172,974	80.3%	-19.7%
52	025200100100	Ministry of Water Resources	16,746,000	3,071,909	73.4%	-26.6%
53	025210200100	Jigawa state Water Board	164,005,000	36,252,739	88.4%	-11.6%
54	025210300100	Rural Water Supply and Sanitation Agency	30,350,000	6,617,169	87.2%	-12.8%
55	025210400100	Small Town Water Supply Agency	223,920,000	50,082,573	89.5%	-10.5%

56	026000100100	Ministry of Lands, Housing, Urban & Regional Planning D	71,800,000	16,118,029	89.8%	-10.2%
57	026000200100	Jigawa State Housing Authority	13,270,000	2,986,874	90.0%	-10.0%
58	026000300100	Urban Development Board	52,800,000	12,071,209	91.4%	-8.6%
59	026000400100	Dutse Capital Development Authority (DCDA)	60,650,000	17,128,048	113.0%	13.0%
60	031800500100	High Court of Justice	590,450,000	90,514,344	61.3%	-38.7%
61	031800600100	Sharia Court of Appeal	714,180,000	160,935,946	90.1%	-9.9%
62	031801100100	Judicial Service Commission	137,650,000	10,272,288	29.9%	-70.1%
63	032600100100	Ministry of Justice	154,141,000	33,246,103	86.3%	-13.7%
64	032600200200	Justice Sector and Law Reform Commission	20,430,000	5,356,946	104.9%	4.9%
65	051400100100	Ministry of Women Affairs & Social Development	43,100,000	10,676,226	99.1%	-0.9%
66	051400100200	Jigawa State Rehabilitation Board	261,420,000	7,583,230	11.6%	-88.4%
67	051700100100	Ministry of Education, Science & Technology	3,139,000,000	713,050,452	90.9%	-9.1%
68	051700100200	State Educational Inspectorate & Monitoring Unit	2,450,000	287,200	46.9%	-53.1%
69	051700300100	State Universal Basic Education Board	166,350,000	41,422,356	99.6%	-0.4%
70	051700300103	Inspectorate Headquarters & Zones	144,500,000	40,593,598	112.4%	12.4%
71	051700400100	Local Education Authority	21,200,000,000	3,930,070,134	74.2%	-25.8%
72	051700800100	Library Board	45,400,000	10,614,229	93.5%	-6.5%
73	051701000100	Agency for Mass Education	63,160,000	14,811,156	93.8%	-6.2%
74	051701100100	Nomadic Education Agency	464,870,000	110,967,688	95.5%	-4.5%
75	051701800100	Jigawa State Polytechnic	510,821,000	121,950,726	95.5%	-4.5%
76	051701800200	Bilyaminu Usman Polytechnic Hadejia	370,400,000	61,047,087	65.9%	-34.1%
77	051701900100	Jigawa State College of Education	996,500,000	250,052,091	100.4%	0.4%
78	051702100100	Sule Lamido University	825,880,000	132,780,653	64.3%	-35.7%
79	051705500100	Science & Technical Education Board	527,900,000	131,903,761	99.9%	-0.1%
80	051705600100	Jigawa State Scholarship Board	8,150,000	1,989,761	97.7%	-2.3%
81	051705600200	Dutse Model / Capital School	158,370,000	36,308,730	91.7%	-8.3%
82	051706000100	Jigawa State College of Islamic Legal Studies	387,750,000	90,520,572	93.4%	-6.6%
83	051706100100	Institute of Information Technology	226,640,000	52,618,842	92.9%	-7.1%
84	051706300100	Islamic Education Bureau	863,200,000	200,793,343	93.0%	-7.0%
85	051706400100	Bamaina Academy	11,600,000	-	0.0%	-100.0%
86	051706500100	Jigawa State College of Remedial Studies	10t	-	0.0%	-100.0%
87	052100100100	Ministry of Health	571,790,000	125,432,352	87.7%	-12.3%
88	052100100110	Babura General Hospital	162,240,000	46,811,539	115.4%	15.4%
89	052100100111	Birnin Kudu General Hospital	361,960,000	92,553,775	102.3%	2.3%
90	052100100112	Birniwa General Hospital	142,640,000	35,601,357	99.8%	-0.2%
91	052100100113	Dutse General Hospital	465,650,000	116,131,672	99.8%	-0.2%
92	052100100114	Gumel General Hospital	301,520,000	77,229,332	102.5%	2.5%
93	052100100115	Gwaram Cottage Hospital	124,200,000	30,067,371	96.8%	-3.2%
94	052100100116	Hadejia General Hospital	519,860,000	131,058,749	100.8%	0.8%
95	052100100117	Hadejia Tuberculosis and Leprosy Hospital	45,340,000	10,548,421	93.1%	-6.9%
96	052100100118	Jahun General Hospital	247,400,000	65,121,294	105.3%	5.3%
97	052100100119	Kafin Hausa (Bulangu) Cottage Hospital	96,630,000	21,076,764	87.2%	-12.8%
98	052100100120	Kafin Hausa General Hospital	133,100,000	32,916,731	98.9%	-1.1%
99	052100100121	Kazaure General Hospital	335,260,000	87,814,378	104.8%	4.8%
100	052100100122	Kazaure Psychiatric Hospital	40,930,000	8,911,890	87.1%	-12.9%
101	052100100123	Ringim General Hospital	229,700,000	57,529,740	100.2%	0.2%
102	052100300100	Primary Health Care Development Agency	191,100,000	44,320,867	92.8%	-7.2%
103	052100300109	Primary Health Care Development LGA Management Off	4,582,000,000	1,075,441,070	93.9%	-6.1%
104	052110400107	School of Nursing Birnin Kudu	241,570,000	59,749,004	98.9%	-1.1%
105	052110400109	School of Nursing Hadejia	45,370,000	-	0.0%	-100.0%

2019 Q1 Report

106	052110600100	School of Health Technology	199,610,000	49,400,234	99.0%	-1.0%
107	052111600100	Rasheed Shekoni Specialist Hospital	838,760,000	206,132,537	98.3%	-1.7%
108	052300100100	Ministry of Information Youths, Sports and Culture	101,110,000	21,244,531	84.0%	-16.0%
109	052300200100	History and Culture Bureau	23,630,000	5,609,806	95.0%	-5.0%
110	052300300100	Jigawa State Television	49,890,000	12,101,016	97.0%	-3.0%
111	052300400100	Jigawa State Broadcasting Corporation (Radio)	100,210,000	23,071,980	92.1%	-7.9%
112	052300700100	Jigawa State Sports Council	75,310,000	12,182,529	64.7%	-35.3%
113	053500100100	Ministry of Environment	114,830,000	26,064,937	90.8%	-9.2%
114	053501600100	Jigawa State Environmental Protection Agency (JISEPA)	317,400,000	69,466,733	87.5%	-12.5%
115	053505600100	Alternative Energy Agency	2,340,000	481,057	82.2%	-17.8%
116	055100100100	Ministry Of Local Government	53,500,000	9,375,252	70.1%	-29.9%

Appendix 6 - First Quarter Implementation Report - Other Recurrent Expenditure						
S/N	Org. Codes	Organizations / Sub-Organizations	2019 Approved Estimates	Total Outturns (jan. - Mar)	Pro-rated Performance	Variance
Consolidated Estimates			32,960,000,000	5,388,836,353	65.4%	-34.6%
1	011100100101	Government House	918,000,000	182,948,138	79.7%	-20.3%
2	011100100201	Deputy Governor's Office	310,000,000	71,195,161	91.9%	-8.1%
3	011100100300	Directorate of Protocol	213,000,000	58,216,645	109.3%	9.3%
4	011100100400	Due Process & Project Monitoring Bureau	48,000,000	11,898,387	99.2%	-0.8%
5	011100100700	Pilgrim Welfare Agency	465,000,000	7,747,476	6.7%	-93.3%
6	011100800100	State Emergency Management Agency(SEMA)	124,000,000	2,371,387	7.6%	-92.4%
7	011101300100	Administration & Finance Directorate	442,500,000	125,448,032	113.4%	13.4%
8	011101300200	Liaison Office Kaduna	4,250,000	1,376,685	129.6%	29.6%
9	011101300300	Liaison Office Lagos	13,000,000	1,306,500	40.2%	-59.8%
10	011101300400	Liaison Office Kano	1,800,000	300,000	66.7%	-33.3%
11	011101300500	Liaison Office Abuja	16,900,000	8,000,000	189.3%	89.3%
12	011101300600	Chieftaincy & Religious Affairs Department	106,000,000	33,066,500	124.8%	24.8%
13	011101400100	Research, Evaluation and Political Affairs Directorate	85,000,000	6,837,000	32.2%	-67.8%
14	011101800100	Special Service Directorate	730,100,000	1,277,964,024	700.2%	600.2%
15	011101800200	Council Affairs Department	12,000,000	2,100,000	70.0%	-30.0%
16	011200100100	State House of Assembly	2,800,000,000	347,042,873	49.6%	-50.4%
17	012500100100	Office of the Head of State Civil Service	382,000,000	58,190,630	60.9%	-39.1%
18	012500100200	Establishment and Service Matters Directorate	9,000,000	1,500,000	66.7%	-33.3%
19	012500100300	Manpower Development and Training Directorate	80,000,000	18,000,000	90.0%	-10.0%
20	012500100400	Directorate of Salary and Pension Administration	6,000,000	798,387	53.2%	-46.8%
21	012500100500	Manpower Development Institute	65,000,000	836,541	5.1%	-94.9%
22	012500100600	Guidance and Counselling Department	25,000,000	6,508,001	104.1%	4.1%
23	014000100100	Office of the Auditor General	24,000,000	1,998,387	33.3%	-66.7%
24	014000200100	Directorate of Local Government Audit	129,050,000	60,165,335	186.5%	86.5%
25	014700100100	Civil Service Commission	12,000,000	2,937,222	97.9%	-2.1%
26	014700200100	Local Government Service Commission	515,000,000	119,796,561	93.0%	-7.0%
27	014800100100	State Independent Electoral Commission	590,000,000	4,846,511	3.3%	-96.7%
28	021500100100	Ministry of Agriculture & Natural Resources	24,000,000	13,107,407	218.5%	118.5%
29	021502102100	Jigawa State Agricultural Research Institute	3,600,000	900,000	100.0%	0.0%
30	021510200100	Jigawa State Agricultural & Rural Development Authority	16,000,000	4,939,957	123.5%	23.5%
31	021511511500	Farmers And Herdsman Board	3,900,000	900,000	92.3%	-7.7%
32	022000100100	Ministry of Finance & Economic Planning	1,597,000,000	188,244,355	47.1%	-52.9%
33	022000300100	Budget and Economic Planning Directorate	27,740,000	2,442,387	35.2%	-64.8%
34	022000300103	BEPD - Contingency Fund Provision	4,812,000,000	-	0.0%	-100.0%
35	022000300200	Economic Planning Board	24,000,000	-	0.0%	-100.0%
36	022000700100	Office of the Accountant General	21,360,000	1,500,000	28.1%	-71.9%
37	022000700101	Accountant General Office (CRFC)	54,000,000	13,500,000	100.0%	0.0%
38	022000700107	Treasury Department (Stabilization Fund Provision)	1,000,000,000	107,916,666	43.2%	-56.8%
39	022000700110	Debt Management Unit	5,355,000,000	576,031,498	43.0%	-57.0%
40	022000800100	Board of Internal Revenue	51,000,000	1,498,387	11.8%	-88.2%
41	022001200100	Jigawa State Bureau of Statistics	18,000,000	-	0.0%	-100.0%
42	022200100100	Ministry of Commerce, Industries and Co-operatives	24,000,000	3,147,581	52.5%	-47.5%
43	022200100200	Mineral Resources Development Agency	4,000,000	300,000	30.0%	-70.0%
44	022200100300	State Investment Promotion Agency	24,000,000	3,000,000	50.0%	-50.0%
45	022700600100	Directorate of Economic Empowerment	17,200,000	2,962,258	68.9%	-31.1%
46	023400100100	Ministry of Works & Transport	1,320,000,000	437,399,226	132.5%	32.5%
47	023400400100	Jigawa Roads Maintenance Agency	24,000,000	3,948,387	65.8%	-34.2%
48	023400800300	Rural Electricity Board	219,700,000	16,774,057	30.5%	-69.5%
49	023400900100	Fire Service Directorate	7,200,000	1,800,000	100.0%	0.0%
50	025200100100	Ministry of Water Resources	1,110,000,000	172,637,054	62.2%	-37.8%
51	025210200100	Jigawa state Water Board	25,000,000	7,329,619	117.3%	17.3%
52	025210300100	Rural Water Supply and Sanitation Agency	7,200,000	1,050,000	58.3%	-41.7%
53	025210400100	Small Town Water Supply Agency	16,400,000	1,400,000	34.1%	-65.9%
54	026000100100	Ministry of Lands, Housing, Urban & Regional Planning De	18,000,000	2,700,000	60.0%	-40.0%
55	026000200100	Jigawa State Housing Authority	13,000,000	10,338,915	318.1%	218.1%
56	026000300100	Urban Development Board	12,000,000	2,000,000	66.7%	-33.3%
57	026000400100	Dutse Capital Development Authority (DCDA)	43,200,000	9,414,800	87.2%	-12.8%
58	031800500100	High Court of Justice	250,000,000	41,401,264	66.2%	-33.8%

2019 Q1 Report

59	031800600100	Sharia Court of Appeal	150,000,000	11,935,000	31.8%	-68.2%
60	031801100100	Judicial Service Commission	28,500,000	6,775,000	95.1%	-4.9%
61	032600100100	Ministry of Justice	140,000,000	12,644,580	36.1%	-63.9%
62	032600200200	Justice Sector and Law Reform Commission	7,200,000	798,387	44.4%	-55.6%
63	051400100100	Ministry of Women Affairs & Social Development	15,360,000	2,288,813	59.6%	-40.4%
64	051400100200	Jigawa State Rehabilitation Board	424,000,000	13,745,600	13.0%	-87.0%
65	051700100100	Ministry of Education, Science & Technology	2,584,000,000	653,724,383	101.2%	1.2%
66	051700100200	State Educational Inspectorate & Monitoring Unit	18,000,000	3,600,000	80.0%	-20.0%
67	051700300100	State Universal Basic Education Board	942,000,000	32,286,116	13.7%	-86.3%
68	051700800100	Library Board	3,600,000	450,000	50.0%	-50.0%
69	051701000100	Agency for Mass Education	5,400,000	1,050,000	77.8%	-22.2%
70	051701100100	Nomadic Education Agency	17,520,000	3,060,000	69.9%	-30.1%
71	051701800100	Jigawa State Polytechnic	100,000,000	29,576,948	118.3%	18.3%
72	051701800200	Bilyaminu Usman Polytechnic Hadejia	84,000,000	9,349,753	44.5%	-55.5%
73	051701900100	Jigawa State College of Education	120,000,000	9,792,574	32.6%	-67.4%
74	051702100100	Sule Lamido University	397,000,000	74,657,235	75.2%	-24.8%
75	051705500100	Science & Technical Education Board	430,000,000	55,553,665	51.7%	-48.3%
76	051705600100	Jigawa State Scholarship Board	1,205,270,000	1,050,000	0.3%	-99.7%
77	051705600200	Dutse Model / Capital School	103,000,000	24,758,966	96.2%	-3.8%
78	051706000100	Jigawa State College of Islamic Legal Studies	80,000,000	20,405,404	102.0%	2.0%
79	051706100100	Institute of Information Technology	204,000,000	19,355,363	38.0%	-62.0%
80	051706300100	Islamic Education Bureau	502,744,000	74,416,235	59.2%	-40.8%
81	051706400100	Bamaina Academy	6,900,000	1,200,000	69.6%	-30.4%
82	051706500100	Jigawa State College of Remedial Studies	10t	-	-	-
83	052100100100	Ministry of Health	180,000,000	48,741,883	108.3%	8.3%
84	052100100110	Babura General Hospital	4,000,000	748,744	74.9%	-25.1%
85	052100100111	Birnin Kudu General Hospital	4,000,000	721,451	72.1%	-27.9%
86	052100100112	Birniwa General Hospital	4,000,000	751,603	75.2%	-24.8%
87	052100100113	Dutse General Hospital	4,250,000	647,086	60.9%	-39.1%
88	052100100114	Gumel General Hospital	4,000,000	688,627	68.9%	-31.1%
89	052100100115	Gwaram Cottage Hospital	2,300,000	450,000	78.3%	-21.7%
90	052100100116	Hadejia General Hospital	4,800,000	642,852	53.6%	-46.4%
91	052100100117	Hadejia Tuberculosis and Leprosy Hospital	1,460,000	287,700	78.8%	-21.2%
92	052100100118	Jahun General Hospital	4,000,000	736,757	73.7%	-26.3%
93	052100100119	Kafin Hausa (Bulangu) Cottage Hospital	2,300,000	450,000	78.3%	-21.7%
94	052100100120	Kafin Hausa General Hospital	4,030,000	729,464	72.4%	-27.6%
95	052100100121	Kazaure General Hospital	4,000,000	661,462	66.1%	-33.9%
96	052100100122	Kazaure Psychiatric Hospital	1,500,000	300,000	80.0%	-20.0%
97	052100100123	Ringim General Hospital	5,000,000	774,118	61.9%	-38.1%
98	052100200100	Jigawa State Agency for the Control of AIDS	1,800,000	450,000	100.0%	0.0%
99	052100300100	Primary Health Care Development Agency	65,000,000	9,348,387	57.5%	-42.5%
100	052100300200	Auyo Local Govt. PHCD Management Office	4,300,000	750,000	69.8%	-30.2%
101	052100300300	Babura Local Govt. PHCD management Office	3,950,000	780,000	79.0%	-21.0%
102	052100300400	Birnin Kudu Local Govt. PHCD Management Office	3,755,000	780,000	83.1%	-16.9%
103	052100300500	Birniwa Local Govt. PHCD Management Office	4,490,000	780,000	69.5%	-30.5%
104	052100300600	Buji Local Govt. PHCD Management Office	4,700,000	1,050,000	89.4%	-10.6%
105	052100300700	Dutse Local Govt. PHCD Management Office	3,800,000	780,000	82.1%	-17.9%
106	052100300800	Gagarawa Local Govt. PHCD Management Office	5,952,000	750,000	50.4%	-49.6%
107	052100300900	Garki Local Govt. PHCD Management Office	4,240,000	1,080,000	101.9%	1.9%
108	052100301000	Gumel Local Govt. PHCD Management Office	5,885,000	780,000	53.0%	-47.0%
109	052100301100	Guri Local Govt. PHCD Management Office	3,400,000	750,000	88.2%	-11.8%
110	052100301200	Gwaram Local Govt. PHCD Management Office	4,666,000	1,680,000	144.0%	44.0%
111	052100301300	Gwiwa Local Govt. PHCD Management Office	3,500,000	780,000	89.1%	-10.9%
112	052100301400	Hadejia Local Govt. PHCD Management Office	3,440,000	660,000	76.7%	-23.3%
113	052100301500	Jahun Local Govt. PHCD Management Office	4,300,000	780,000	72.6%	-27.4%
114	052100301600	Kafin Hausa Local Govt. PHCD Management office	4,164,000	780,000	74.9%	-25.1%
115	052100301700	Kaugama Local Govt. PHCD Management office	4,165,000	780,000	74.9%	-25.1%
116	052100301800	Kazaure Local Govt. PHCD Management Office	4,000,000	720,000	72.0%	-28.0%
117	052100301900	Kiri Kasamma Local Govt. PHCD Management Office	3,160,000	760,000	96.2%	-3.8%
118	052100302000	Kiyawa Local Govt. PHCD Management Office	5,250,000	1,080,000	82.3%	-17.7%
119	052100302100	Maigatari Local Govt. PHCD Management Office	5,680,000	1,080,000	76.1%	-23.9%
120	052100302200	Mallam Madori Local Govt. PHCD Management Office	3,720,000	1,090,540	117.3%	17.3%
121	052100302300	Miga local Govt. PHCD Management Office	3,130,000	780,000	99.7%	-0.3%
122	052100302400	Ringim Local Govt. PHCD Management Office	3,750,000	750,000	80.0%	-20.0%
123	052100302500	Roni Local Govt. PHCD Management Office	4,000,000	1,050,000	105.0%	5.0%

2019 Q1 Report

124	052100302600	Sule Tankarkar Local Govt. PHCD Management Office	6,608,000	750,000	45.4%	-54.6%
125	052100302700	Taura Local Govt. PHCD Management Office	4,100,000	1,080,000	105.4%	5.4%
126	052100302800	Yankwashi Local Govt. PHCD Management Office	4,000,000	750,000	75.0%	-25.0%
127	052110400103	Office of the Provost College of Nursing & Midwifery	43,000,000	1,000,000	9.3%	-90.7%
128	052110400107	School of Nursing Birnin Kudu	22,261,000	14,047,274	252.4%	152.4%
129	052110400108	School of Midwifery Birnin Kudu	16,000,000	5,542,473	138.6%	38.6%
130	052110400109	School of Nursing Hadejia	12,000,000	9,470,090	315.7%	215.7%
131	052110600100	School of Health Technology	86,000,000	27,352,679	127.2%	27.2%
132	052111600100	Rasheed Shekoni Specialist Hospital	96,000,000	34,282,482	142.8%	42.8%
133	052300100100	Ministry of Information Youths, Sports and Culture	71,500,000	4,245,765	23.8%	-76.2%
134	052300200100	History and Culture Bureau	12,000,000	948,387	31.6%	-68.4%
135	052300300100	Jigawa State Television	16,600,000	6,810,000	164.1%	64.1%
136	052300400100	Jigawa State Broadcasting Corporation (Radio)	38,000,000	12,059,380	126.9%	26.9%
137	052300500100	Jigawa State Printing Press	9,600,000	447,010	18.6%	-81.4%
138	052300700100	Jigawa State Sports Council	48,500,000	5,795,000	47.8%	-52.2%
139	053500100100	Ministry of Environment	13,000,000	2,140,581	65.9%	-34.1%
140	053501600100	Jigawa State Environmental Protection Agency (JISEPA)	36,000,000	9,000,000	100.0%	0.0%
141	053505600100	Alternative Energy Agency	2,400,000	315,000	52.5%	-47.5%
142	055100100100	Ministry Of Local Government	187,000,000	60,165,335	128.7%	28.7%

JIGAWA STATE ESTIMATES, 2019					
Appendix 7: Capital Expenditure Details By Sectors (First Quarter Report)					
01	Projects and Programmes	Approved Estimates	Actual Outturns (January to March)	Q1 Pro-rated Performance	Variance
Capital Expenditure Summary by Sectors					
	Total Capital Expenditure	76,535,000,000	8,195,618,797	42.8%	-57.2%
1	Administration	3,440,000,000	577,784,993	67.2%	-32.8%
2	Economic	44,510,500,000	5,188,810,542	46.6%	-53.4%
3	Law and Justice	594,000,000	19,143,610	12.9%	-87.1%
4	Social	27,990,500,000	2,409,879,652	34.4%	-65.6%
02	Administration	3,440,000,000	577,784,993	67.2%	-32.8%
010011	Procurement of Official and Utility Vehicles for Government Agencies	300,000,000	-		
010039	Pilgrims Welfare Agency (Special Expenditure Provision)	100,000,000	-		
010002	Administration & Finance (Special Expenditure)	20,000,000	-		
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	54,000,000	-		
010001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	20,000,000	-		
010019	Counterpart Funding Of UNICEF Assisted Programs	15,000,000	-		
010032	UNICEF Assisted Budget Support Programs	10t	-		
010038	Religious Affairs Projects	1,567,000,000	564,991,692		
010014	Provision Security Installations and Equipment	80,000,000	-		
010010	House of Assembly Project & Other Asset Acquisitions	1,041,000,000	-		
020505	House of Assembly Speaker's and Deputy Speaker's Residences	50,000,000	-		
020506	Legislative Quarters / Residences	10t	-		
010003	Office Of The Head Of Service - Government-wide Special Expenditure Provision	10,000,000	-		
010037	Salary and Pension Administration (Special Expenditure)	5,000,000	-		
010016	Manpower Development Institute Projects & Programmes	40,000,000	6,000,000		
010018	Office For Resident Auditors	10,000,000	6,793,301		
010006	Directorate Of Local Government Audit Programmes	75,000,000	-		
010007	Civil Service Commission (Special Expenditure)	8,000,000	-		
010008	Local Government Service Commission (Special Expenditure)	35,000,000	-		
010009	State Independent Electoral Commission Headquarters	10,000,000	-		
02	Economic	44,510,500,000	5,188,810,542	46.6%	-53.4%
020005	Purchase Of Grains For Buffer Stock	50,000,000	-		
020006	Commercial Agriculture Credit Scheme Projects & Programmes Interventions	2,000,000,000	-		
020009	Food and Nutrition Agric. Support & Interventions	10,000,000	-		
020010	Agricultural Planning and Information System Development	6,000,000	-		
020012	Farm Settlements and Farm Clusters Development and Support	10t	-		
020014	Field Crop Protection and Termite Control	15,000,000	-		
020015	Horticultural Crops Development	10,000,000	-		
020016	Fertilizer Procurement	10t	-		
020017	Crop Rehabilitation Programme	10,000,000	-		
020018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	5,000,000	-		
020020	Veterinary Clinics	36,000,000	-		

020022	Disease Control and Eradication Scheme	30,000,000	-	
020026	Livestock Investigation and Breeding Centres	100,000,000	-	
020028	Fish Seedling Multiplication	5,000,000	-	
020029	Artisan Fisheries Development	10,000,000	-	
020030	Meat Inspection and Hygiene Promotion	55,000,000	-	
020031	Avian Influenza Control Project	8,000,000	-	
020033	Borehole - Based Minor Irrigation Scheme	150,000,000	24,847,483	
020011	Jigawa State Agricultural Research Institute	65,000,000	-	
020000	Agricultural Development and Extension (JARDA)	220,000,000	-	
020001	Climate Change and Adaptation Project (IFAD)	1,369,000,000	-	
020002	Fadama III Development Project (World Bank)	919,000,000	-	
020003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)	1,400,000,000	-	
020004	Agricultural Transformation Support Project (AfDB)	1,160,000,000	-	
020008	Sasakawa Agricultural Support Projects	44,000,000	-	
020037	National Programme for Food Security	40,000,000	-	
020032	Development Of Farm Settlement and Grazing Reserves	140,000,000	-	
010020	Ministry of Finance SIFMIS Project & Treasury Computerization	5,000,000	-	
010021	Ministry Of Finance (Special Expenditure)	5,000,000	-	
020065	Ministry of Finance Incorporated Investment Fund	100,000,000	-	
010025	Social and Economic Studies and Research	8,000,000	-	
010026	Budget Computerization and SIFMIS Project	4,000,000	-	
010028	Sustainable Development Goals Coordination and Monitoring	625,000,000	-	
010029	SOCU State Social Register Development and Maintenance	50,000,000	-	
010031	Food and Nutrition Programme (Co-Ordination and Monitoring)	5,000,000	-	
010033	Development Assistance State Counterpart-Funding & Donor Coordination Activities	25,000,000	-	
010034	E U / World Bank Supported State & Local Governance Reform Project (SLOGOR)	950,000,000	27,892,392	
010022	Internal Revenue Service Headquarter & Area Office Projects and Procurements	25,000,000	-	
010023	Internal Revenue Service Security Documents	10t	-	
010024	Internal Revenue Service Stamp Duty Machine	10t	-	
010027	Statistical Surveys and Publications	20,000,000	-	
020050	Business Development Support Services	57,000,000	-	
020053	Maigatari Trade - Free Zone Project	80,000,000	-	
020054	Major Markets Development	80,000,000	-	
020055	Consumer Protection Committee Activities	10,000,000	-	
020064	Tourism Promotion Activities	25,000,000	-	
020066	Trade Fairs, Road Shows and Business Promotion Support	15,000,000	-	
020067	Nigeria-Niger Economic and Trade Development Corridor	10,000,000	-	
020062	Raw Materials Display Centre	10,000,000	-	
020063	Solid Minerals Development	35,000,000	-	
020068	Investment Promotion / One-Stop-Shop Support Services	40,000,000	-	
020056	Development and Support to Business Cooperatives for Economic Empowerment	10t	-	
020057	Development and Maintenance of Skills Acquisition Centers	82,500,000	-	
020058	Micro Credit and Business Start-ups Support	200,000,000	130,061,129	
020060	Agro-Processing Equipment Leasing	150,000,000	-	
020061	Women and Youths Artisans and Skills Development Initiatives	180,000,000	-	
020300	Construction Of Bridges and Major Culverts	60,000,000	-	
020301	Upgrading Of Rural (Feeder) Roads	6,400,000,000	1,327,568,903	
020302	Road and Other Projects Consultancies	200,000,000	3,608,021	
020303	Babura - Yarkirya Road	10t	-	
020304	Sukullifi - Kale - Gunka - Harbo - Tsakuwawa Road	250,000,000	-	
020306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	300,000,000	-	
020307	Arawa - Baturiya - Musari - Abunabo - Kadira - Guri Road	10t	-	

020309	Maigatari - Birniwa Western By-Psss Road (Maigatari - Kongon Giwa, Maigarmaka - Galadi - Karmashi - Road	2,000,000,000	-	
020310	Roni - Mahuta - Bashe - Kaya - Tsakani - Gangare - Amaryawa Road	10t	-	
020311	Kila - Budinga - Ranbazau - Tsangarwa - Nahuce - Isawa - Maruta - Dabaja - Jikas - Zandam Na Goggo	10t	-	
020312	Andaza - Tsurma - Tiniibu - Kanwa - Atawani - Magama - Damatuwa - Gadewa Road	10t	-	
020314	Kijawal - Dabi Road	150,000,000	-	
020315	Bamaina - Zazika Roads		-	
020316	Kyarama - Kagadama - Gasakoli Road		-	
020317	Kwanar Medi - Danzomo - Garki Road with a spur to Takatsaba	1,000,000,000	716,740,051	
020318	Girimbo - Gantsa - Sara Road	500,000,000	-	
020319	Dutse - Madobi - Katanga - Dangoli with a spur from Madobi to Baranda	1,000,000,000	673,099,269	
020320	Balago - Dumadumin Toka Road	1,500,000,000	-	
020321	Gudicin - Aguyaka Road	500,000,000	194,564,739	
020324	State Capital Road Networks	2,000,000,000	146,812,654	
New	Ringim - Doko Road	600,000,000	-	
020325	Construction of Township Roads	4,000,000,000	898,041,610	
020328	Feeder Roads Project	1,500,000,000	460,892,863	
020329	Dutse Airport Projects	300,000,000	-	
020331	State Driving School	26,000,000	-	
020332	Vehicle Inspection Office Operations	4,000,000	-	
020516	Provision Of Street Lights In Urban Centres	1,630,000,000	170,789,500	
020517	Dutse Street Lights	100,000,000	-	
020322	Special Roads Routine Maintenance	300,000,000	-	
020323	Purchase and Refurbishing Of Roads Construction Plants and Equipment	50,000,000	-	
020326	Maintenance of Township Roads	50,000,000	-	
020100	New Rural Electrification Projects	440,000,000	-	
020101	Completion Of Ongoing Electrification Projects	400,000,000	1,903,440	
020102	Maintenance / Upgrading Of Existing Electrification Projects	30,000,000	3,281,250	
020103	State Independent Power Plants (IPP) Projects	10t	-	
020104	Electrification Projects Plants and Equipments	20,000,000	-	
010012	Procurement Of Fire Fighting Vehicles and Equipment	35,000,000	-	
010013	State Fire Service Headquarter	40,000,000	-	
020410	EU - Supported Water Supply and Sanitation Sector Reform (Small Town)Projects	320,000,000	-	
020421	Greater Dutse Water Supply Scheme	350,000,000	-	
020422	Rehabilitation Of Existing Dams	70,000,000	-	
020423	Hydro-Metrological Stations	22,000,000	-	
020426	Water Sector Policy Planning, Monitoring and Evaluation	10,000,000	-	
020413	Shuwarin Water Supply Scheme	8,000,000	-	
020414	Water Supply To New Layouts and Low Cost Housing Estates.	3,000,000	-	
020415	Improvement Of Water Supply Scheme In Local Govt. Headquarters	300,000,000	5,255,300	
020416	Rehabilitation Of Existing Urban Water Supply Schemes	15,000,000	-	
020417	Urban Water Supply Workshop Tools, Equipment and Utility Vehicles	2,500,000	-	
020419	Rehabilitation and Additional Boreholes To Existing Water Scheme	150,000,000	-	
020420	FGN-Supported 3rd-National Urban Water Sector Reform Program	610,000,000	-	
020424	Reinforcement Of Birnin Kudu Regional Water Supply Schemes	750,000	-	
020425	Reinforcement Of Kazaure Regional Water Supply Schemes	750,000	-	
020400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	16,000,000	-	
020401	Rural Water Supply Projects	2,140,000,000	176,590,502	
020402	Food and Nutrition (Water & Sanitation Related) Programmes	5,000,000	-	

020403	Water Sanitation and Hygiene Promotion	12,000,000	-		
020404	Rehabilitation Of Existing Small Towns Water Supply Schemes	158,000,000	12,061,180		
020406	Reinforcement Of Trunk Mains and Improvement Of Reticulations	55,000,000	-		
020407	Establishment Of New Motorised Water Schemes In Small Towns	30,000,000	-		
020408	Installation Of Solar Based Power Plants	1,210,000,000	162,606,667		
020411	STOWA Water Supply Inventory, Planning, and M & E Activities	25,000,000	-		
020412	Power Connection To Water Supply Schemes	2,000,000	-		
020500	New Government House (Existing & Additional Structures and Facilities)	100,000,000	-		
020501	Commissioners Residences (G-9 Quarters)	10,000,000	-		
020507	Provision of SSG and HOS Official Residences	25,000,000	-		
020518	Land and Property Compensation	250,000,000	-		
020519	Systematic Land Registration and Land Management Information System	75,000,000	-		
020520	Development Of Layouts and Acquired Lands	25,000,000	-		
020521	Aerial Photography and Mapping	20,000,000	-		
020522	Acquisition Of Lithographic and Survey Equipment	10,000,000	-		
020523	Ministry Of Lands Headquarters and Zonal Land Registries	20,000,000	-		
020524	Legislative Staff Quarter, Dutse	400,000,000	33,045,034		
020502	Low Cost Housing Scheme	107,000,000	-		
020503	Commercial Low-cost Housing Scheme	1,500,000,000	-		
020511	Development of Master Plan For Urban Centres	25,000,000	-		
020513	Urban Development Engineering Workshop, Equipment and Materials	20,000,000	-		
020515	Urban Development Plants & Development Control Equipment and Materials	55,000,000	-		
020514	State Capital Development Projects	65,000,000	19,148,554		
03	Law & Justice	594,000,000	19,143,610	12.9%	-87.1%
020504	High Court Judge Houses	38,000,000	-		
040002	Magistrate Courts and Other Court Buildings (Rehabilitation)	31,000,000	-		
040003	High Court Of Justice (Special Expenditure)	50,000,000	-		
020509	Renovation Of Shari'a Courts Residences	83,000,000	-		
040004	Sharia Courts Structures	150,000,000	-		
040005	Sharia Court Of Appeal	102,000,000	19,143,610		
040001	Judicial Service Commission Headquarters	40,000,000	-		
040007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects	100,000,000	-		
05	Social	27,990,500,000	2,409,879,652	34.4%	-65.6%
060300	Women Development Programme	90,000,000	-		
060301	Reformatory School K/Hausa	15,000,000	-		
060302	Child Development Programme	15,000,000	-		
060304	Planning Research & Statistics for Women and Social Development	5,000,000	-		
060306	V V F Hostel Jahun	5,000,000	-		
060308	Hospital-Based & Zonal Social Welfare Operations	30,000,000	-		
060310	Social Welfare Programme Activities	700,000,000	-		
060311	Social Rehabilitation Programme Activities	50,000,000	-		
060014	Development and Maintenance of Senior Secondary School Structures and Facilities	1,544,000,000	99,397,799		
060015	Procurement Schools Furniture for Senior Secondary Schools	100,000,000	740,000		
060016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	140,000,000	-		
060017	Ministry of Education State Headquarters and Zonal Offices	260,000,000	36,729,600		
060037	Global Partnership for Education Support Program in Jigawa State (World Bank Supported)	410,000,000	13,491,360		

060038	Jigawa State College of Remedial Studies, Babura, Projects and Programmes	500,000,000	-	
060040	State Educational Inspectorate and Monitoring Unit Programme	27,500,000	-	
060002	Basic Education - Provision Primary & Junior Secondary Structures	5,200,000,000	791,756,991	
060004	SUBEB Headquarters Special (Basic) Education Programme	5,000,000	-	
060005	Basic Education - Rehabilitation & Major Maintenance of Primary and Junior Secondary School Structures	10t	-	
060006	Islamic / Quranic Education for Primary & Junior Secondary Schools	619,200,000	158,058,471	
060007	Procurement of Instructional Materials and Furniture for Basic Education	50,000,000	8,950,000	
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	-	
060033	Development of Libraries	36,000,000	-	
060032	Adult Mass Literacy Programme	69,000,000	26,411,873	
060034	Basic and Post Literacy Remedial & Continuing Education	44,000,000	-	
060035	Women Vocational Education Centres	8,000,000	-	
060011	Nomadic Basic Education Projects (Structures and Facilities)	28,200,000	-	
060012	Nomadic Basic Education (Furniture and Instructional Materials)	65,000,000	-	
060027	Jigawa State Polytechnic Projects	720,000,000	120,588,693	
060030	Binyaminu Usman Polytechnic Programmes	250,000,000	4,961,484	
060025	College Of Education (Projects and Programmes)	500,000,000	137,494,895	
060031	Sule Lamido State University Kafin Hausa (Projects and Programmes)	2,400,000,000	179,994,453	
060019	Science and Technical Schools Structures and Facilities	192,000,000	14,933,724	
060020	Procurement Schools Furniture for Science, Technical and Vocational Schools	10,000,000	-	
060021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools	10,000,000	-	
060022	Establishment / Upgrading of Science, Technical & Vocational Schools	58,000,000	-	
010005	Special Expenditure (Scholarship Board)	25,000,000	-	
060018	Dutse Model & Capital Schools Projects	55,000,000	-	
060028	College Of Islamic Legal Studies Programmes	147,000,000	-	
060029	Institute For Information Technology Projects	166,000,000	59,989,102	
060023	Senior Secondary Islamic/Quranic Education School Programme (Structures & Facilities)	1,010,000,000	19,502,406	
060036	Procurement of School Furniture and Instructional Materials for Islamic & Quranic Education Senior Secondary Schools (IEB)	40,000,000	-	
060009	Bamaina Academy Projects	62,000,000	-	
060204	Establishment Of Operational Research Unit	10t	-	
060206	World Bank Supported Save One Million Lives Health Program	810,000,000	148,363,080	
060211	Malaria Control Booster Programme	20,000,000	-	
060212	HIV / AIDS Control Complementary Programme	30,000,000	-	
060213	Leprosy Referral and T. B. Hospital Hadejia	27,000,000	-	
060215	Establishment Of Health & Demographic Research Centre	10t	-	
060216	Health Management Information Dbase Development	4,000,000	-	
060218	Improvement Of General Hospitals	1,540,000,000	-	
060219	Ophthalmic Unit In Some General Hospitals	20,000,000	-	

060220	Psychiatric Hospital Kazaure	10,000,000	-	
060221	Primary Eye Care Onchocerciasis	20,000,000	-	
060222	Jigawa State Drug Management Agency (J I M S O)	35,000,000	-	
060223	Upgrading Of B/Kudu, Hadejia and Kazaure General Hospitals	1,580,000,000	-	
060225	Free Maternal and Child Health Programme in Secondary Hospitals	1,000,000,000	225,000,000	
060227	State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	100,000,000	-	
060228	College Of Nursing & Midwifery B/Kudu	125,000,000	7,367,026	
060229	School Of Health Technology Jahun	98,000,000	-	
060230	School Of Nursing Hadejia	98,000,000	-	
060231	Establishment Of Community Midwifery School Babura	400,000,000	17,435,337	
060232	JIMSO Medical & Drug Supplies (Drug Revolving Fund Operations)	1,200,000,000	-	
060234	Infectious Diseases Hospital	15,000,000	-	
060210	SACA HIV / AIDS Control Programme	95,000,000	-	
060201	Upgrading Of Primary Health Centres	855,000,000	58,688,360	
060202	Primary Health Care Programmes / Projects	400,000,000	-	
060203	PHCD Health System Programmes	20,000,000	-	
060207	Supplementary Immunization Activities	360,000,000	-	
060208	Food and Nutrition (Health) Programme Activities	362,000,000	15,500,000	
060224	Rasheed Shekoni Specialist Hospital, Dutse	26,000,000	-	
010100	Public Enlightenment and Information Equipment	14,000,000	-	
010101	Social Re-Orientatation & Mobilization	41,000,000	-	
010111	Fanisau NYSC Permanent Orientation Camp	15,000,000	-	
010112	Arts, Exhibition and Multimedia Censorship	10t	-	
010105	Archives and Reference Library	4,000,000	-	
010106	Open Air Theatre Dutse	3,000,000	-	
010112	Arts, Exhibition and Multimedia Censorship	2,000,000	-	
010103	Jigawa State Broadcasting Corporation (Television)	32,000,000	-	
010102	Jigawa State Broadcasting Corporation (Radio)	66,000,000	-	
010104	Government Printing Press	72,000,000	-	
010108	Stadium and Sports Development	35,000,000	-	
010109	Improvement Of Hadejia Township Stadium	10,000,000	-	
060100	Forest Nurseries Development and Production Of Seedlings	40,000,000	-	
060101	Forest Shelterbelt and Natural Forest Reserve Development	25,000,000	-	
060102	Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)	10,000,000	-	
060103	Development Of Industrial Crops Trees (Gum Arabic, Jetropha, etc)	5,000,000	-	
060104	Environmental Research and Data Base Development	3,000,000	-	
060105	Second Forestry Project Structures & Facilities	5,000,000	-	
060107	Natural Lakes Conservation	17,000,000	-	
060108	Nature Conservation Programme	4,000,000	-	
060111	Pollution Control Program	7,000,000	-	
060112	Dutse Erosion Control	150,000,000	-	
060116	Flood and Erosion Control Projects / Structure	634,100,000	-	
060117	World Bank Supported Nigeria Erosion & Watershed Management Project (NEWMAP)	-	-	
060110	Environmental Health & Sanitation Services	50,000,000	-	
060113	Flood and Erosion Control Projects / Maintenance	15,000,000	-	
060115	Bio-Mass and other Renewable Energy Development	30,000,000	-	
010004	Ministry For Local Government Special Expenditure and Projects	37,500,000	-	
020510	Community & Self-Help Development Support	2,000,000	-	
020525	Ward Level Community-Driven Development Interventions	1,035,000,000	264,525,000	

