Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011100100101 Government House

Estimates of the amount required for the services of this organisation in the year 2025:

Three Billion, Five Hundred and Fifty Million, Four Hundred and Twenty Thousand Naira

₦ 3,550,420,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**3,550,420,000**	**1,388,200,000**	**2,202,298,558**
21	Personnel Cost	103,620,000	62,000,000	31,932,479
22	Other Recurrent Cost	3,446,800,000	1,326,200,000	2,170,366,079

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 011100100101 Government House

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**94**	**97,364,356**	**80**	**74**
General Salary Structure	**94**	**97,364,356**	**80**	**74**
Junior Staff	**78**	**74,197,337**	**66**	**66**
GL - 03	54	50,258,371	46	46
GL - 04	11	10,578,889	11	7
GL - 05	4	3,900,253	4	3
GL - 06	9	9,459,824	5	10
Intermediate Staff	**11**	**14,207,549**	**9**	**7**
GL - 07	6	7,116,765	6	5
GL - 08	2	2,453,175		
GL - 10	3	4,637,609	3	2
Senior Staff	**5**	**8,959,470**	**5**	**1**
GL - 12	2	3,434,979	2	1
GL - 13	3	5,524,491		
GL - 15		-	3	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011100100101 Government House

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**3,550,420,000**	**1,388,200,000**	**2,202,298,558**
21	**Personnel Cost**	**103,620,000**	**62,000,000**	**31,932,479**
2101	**SALARIES AND WAGES**	**42,855,000**	**26,854,000**	**12,360,491**
210101	**Salaries and Wages**	**42,855,000**	**26,854,000**	**12,360,491**
21010101	Salary	42,855,000	18,315,000	12,360,491
21010102	Overtime Payments	-	8,540,000	-
2102	**ALLOWANCES**	**60,765,000**	**35,146,000**	**19,571,989**
210201	**Regular / Non-Regular Allowances**	**60,765,000**	**35,146,000**	**19,571,989**
21020103	Transport Allowance	13,090,000	4,939,000	2,855,166
21020104	Rent Supplement	8,571,000	3,663,000	3,911,105
21020105	Meal Subsidy	5,554,000	2,114,000	1,300,834
21020106	Utility Allowance	6,273,000	1,406,000	1,669,954
21020107	Entertainment	-	38,000	-
21020109	Leave Transport Grant	4,286,000	1,831,000	1,366,867
21020113	Hazard / Hardship Allowance	45,000	45,000	29,108
21020117	Domestic Staff Allowance	2,942,000	1,080,000	1,962,281
21020122	Motor Vehicle Maintenance Allowance	2,989,000	3,603,000	1,962,281
21020129	Contract Addition	105,000	105,000	-
21020136	Responsibility Allowance	174,000	9,200,000	11,666
21020137	Medical Allowance	16,736,000	7,121,000	4,502,726
22	**Other Recurrent Cost**	**3,446,800,000**	**1,326,200,000**	**2,170,366,079**
2202	**GOODS AND SERVICES**	**2,444,800,000**	**1,221,200,000**	**1,659,037,409**
220201	**Transport & Travelling - General**	**200,000,000**	**50,000,000**	**69,123,600**
22020102	Local Travel & Transport - Others	200,000,000	50,000,000	69,123,600
220202	**Utilities General**	**25,200,000**	**9,200,000**	**17,618,400**
22020202	Telephone Charges	200,000	200,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011100100101 Government House

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020204	Satellites Broadcasting Access Charges	25,000,000	9,000,000	17,618,400
220203	**Materials and Supplies - General**	**43,500,000**	**35,000,000**	**11,753,647**
22020301	Office Materials and Consumables	10,000,000	2,500,000	4,819,000
22020307	Drugs, Vaccines & Medical Supplies	30,000,000	30,000,000	5,690,397
22020309	Uniforms & Other Clothing	2,000,000	1,500,000	300,000
22020317	Reagents Chemicals and Cleansing Materials	1,500,000	1,000,000	944,250
220204	**Maintenance Services - General**	**297,800,000**	**25,000,000**	**149,646,210**
22020401	Maintenance of Motor Vehicles / Transport Equipment	250,000,000	5,000,000	114,500,000
22020402	Maintenance of Office Furniture	500,000	500,000	-
22020403	Maintenance of Office Building / Residential Quarters	20,000,000	2,000,000	13,250,000
22020404	Maintenance of Office / IT Equipment	2,000,000	2,000,000	959,000
22020405	Maintenance of Plants / Generators	300,000	500,000	-
22020406	Other Maintenance Services	25,000,000	15,000,000	20,937,210
220205	**Training - General**	**7,000,000**	**1,500,000**	**2,260,000**
22020501	Local Training	7,000,000	1,500,000	2,260,000
220206	**Other Services - General**	**105,000,000**	**121,500,000**	**80,400,765**
22020601	Security Services	100,000,000	120,000,000	78,818,765
22020605	Cleaning and Fumigation Services	5,000,000	1,500,000	1,582,000
220208	**Fuel and Lubricant - General**	**15,000,000**	**15,000,000**	**8,210,000**
22020801	Motor Vehicle Fuel Cost	15,000,000	15,000,000	8,210,000
220209	**Financial Charges - General**	**500,000**	**500,000**	**272,145**
22020901	Bank Charges (Other than Interest)	500,000	500,000	272,145
220210	**Miscellaneous Expenses - General**	**1,750,800,000**	**963,500,000**	**1,319,752,642**
22021001	Refreshment and Meals	400,000,000	160,000,000	262,864,720

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011100100101 Government House

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021002	Honorarium and Sitting Allowance Payments	1,000,000,000	600,000,000	838,109,500
22021003	Publicity and Advertisements	300,000,000	202,000,000	218,700,000
22021006	Postage and Courier Services	300,000	500,000	78,422
22021050	Official Ceremonies and Celebrations	500,000	1,000,000	-
22021057	Casual Workers	-	10t	-
22021083	M & E Operations of Performance Delivery Coordination Unit	50,000,000	-	-
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**1,002,000,000**	**105,000,000**	**511,328,670**
220401	**Local Grants and Contributions**	**1,000,000,000**	**100,000,000**	**511,328,670**
22040113	Assistance and Donations General	1,000,000,000	100,000,000	511,328,670
220402	**International Grants and Contributions**	**2,000,000**	**5,000,000**	**-**
22040203	Grants and Contribution to International Organizations	2,000,000	5,000,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011100100201 Deputy Governor's Office

Estimates of the amount required for the services of this organisation in the year 2025:

Four Hundred Million, Eight Hundred and Fifty Six Thousand Naira

₦ 400,856,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**400,856,000**	**334,874,000**	**237,375,849**
21	Personnel Cost	24,450,000	8,874,000	6,211,498
22	Other Recurrent Cost	376,406,000	326,000,000	231,164,351

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 011100100201 Deputy Governor's Office

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**21**	**23,505,351**	**17**	**16**
General Salary Structure	**21**	**23,505,351**	**17**	**16**
Junior Staff	**7**	**6,798,637**	**5**	**4**
GL - 02	2	1,768,956		
GL - 05	2	1,929,878	1	3
GL - 06	3	3,099,803	4	1
Intermediate Staff	**14**	**16,706,714**	**12**	**12**
GL - 07	11	12,880,436	10	12
GL - 08	3	3,826,278	2	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011100100201 Deputy Governor's Office

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**400,856,000**	**334,874,000**	**237,375,849**
21	**Personnel Cost**	**24,450,000**	**8,874,000**	**6,211,498**
2101	**SALARIES AND WAGES**	**10,909,000**	**4,173,000**	**3,000,143**
210101	**Salaries and Wages**	**10,909,000**	**4,173,000**	**3,000,143**
21010101	Salary	10,909,000	4,111,000	3,000,143
21010104	Salary Arrears	-	62,000	-
2102	**ALLOWANCES**	**13,541,000**	**4,700,000**	**3,211,355**
210201	**Regular / Non-Regular Allowances**	**13,541,000**	**4,700,000**	**3,211,355**
21020103	Transport Allowance	2,957,000	1,123,000	748,592
21020104	Rent Supplement	2,182,000	822,000	600,029
21020105	Meal Subsidy	1,252,000	493,000	328,592
21020106	Utility Allowance	1,375,000	338,000	225,280
21020107	Entertainment	945,000	-	-
21020109	Leave Transport Grant	1,091,000	411,000	300,014
21020137	Medical Allowance	3,739,000	1,513,000	1,008,848
22	**Other Recurrent Cost**	**376,406,000**	**326,000,000**	**231,164,351**
2202	**GOODS AND SERVICES**	**376,106,000**	**325,700,000**	**231,164,351**
220201	**Transport & Travelling - General**	**20,000,000**	**25,000,000**	**11,675,950**
22020102	Local Travel & Transport - Others	20,000,000	25,000,000	11,675,950
220202	**Utilities General**	**2,100,000**	**2,300,000**	**1,324,600**
22020203	Internet Access Charges	500,000	700,000	150,000
22020204	Satellites Broadcasting Access Charges	1,500,000	1,500,000	1,174,600
22020206	Sewage Charges	100,000	100,000	-
220203	**Materials and Supplies - General**	**6,100,000**	**9,100,000**	**2,301,176**
22020301	Office Materials and Consumables	1,500,000	1,500,000	621,000
22020302	Books	100,000	100,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011100100201 Deputy Governor's Office

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020304	Magazines & Periodicals	500,000	500,000	123,200
22020305	Printing of Non-security Documents	2,000,000	5,000,000	376,976
22020311	Foodstuff / Catering Materials Supplies	2,000,000	2,000,000	1,180,000
220204	**Maintenance Services - General**	**37,800,000**	**41,300,000**	**30,124,522**
22020401	Maintenance of Motor Vehicles / Transport Equipment	13,000,000	15,000,000	11,098,050
22020402	Maintenance of Office Furniture	500,000	500,000	245,964
22020403	Maintenance of Office Building / Residential Quarters	20,000,000	20,000,000	16,363,000
22020404	Maintenance of Office / IT Equipment	1,000,000	500,000	445,000
22020405	Maintenance of Plants / Generators	200,000	200,000	101,500
22020406	Other Maintenance Services	3,000,000	5,000,000	1,871,008
22020410	Maintenance of Street Lightings	100,000	100,000	-
220205	**Training - General**	**300,000**	**200,000**	**-**
22020501	Local Training	300,000	200,000	-
220206	**Other Services - General**	**10,300,000**	**9,300,000**	**6,988,400**
22020601	Security Services	10,000,000	9,000,000	6,938,400
22020603	Residential Rent	300,000	300,000	50,000
220207	**Consulting and Professional Services**	**100,000**	**100,000**	**30,000**
22020701	Financial Consulting	100,000	100,000	30,000
220208	**Fuel and Lubricant - General**	**22,000,000**	**19,500,000**	**897,100**
22020801	Motor Vehicle Fuel Cost	20,000,000	18,000,000	-
22020807	Lubricants and Other Oils	2,000,000	1,500,000	897,100
220209	**Financial Charges - General**	**200,000**	**200,000**	**53,817**
22020901	Bank Charges (Other than Interest)	100,000	100,000	53,817
22020910	Interest on Overdraft	100,000	100,000	-
220210	**Miscellaneous Expenses - General**	**277,206,000**	**218,700,000**	**177,768,786**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011100100201 Deputy Governor's Office

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021001	Refreshment and Meals	24,407,000	20,000,000	16,271,302
22021002	Honorarium and Sitting Allowance Payments	150,999,000	125,000,000	100,666,284
22021003	Publicity and Advertisements	550,000	500,000	349,000
22021006	Postage and Courier Services	200,000	200,000	-
22021043	Official Presents and Souvenirs	3,000,000	3,000,000	1,643,800
22021057	Casual Workers	-	10t	-
22021069	Project / Programmes Coordination Expenses	38,050,000	25,000,000	21,770,000
22021071	Protocol Services & Expenses	60,000,000	45,000,000	37,068,400
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**300,000**	**300,000**	**-**
220401	**Local Grants and Contributions**	**200,000**	**200,000**	**-**
22040109	Grants to Communities and NGOs	200,000	200,000	-
220402	**International Grants and Contributions**	**100,000**	**100,000**	**-**
22040203	Grants and Contribution to International Organizations	100,000	100,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011100100300 Directorate of Protocol

Estimates of the amount required for the services of this organisation in the year 2025:

Four Hundred and Seventy Million, Three Hundred Thousand Naira

₦ 470,300,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**470,300,000**	**226,491,000**	**274,499,045**
21	Personnel Cost	8,300,000	3,491,000	1,656,343
22	Other Recurrent Cost	462,000,000	223,000,000	272,842,702

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 011100100300 Directorate of Protocol

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**9**	**10,394,461**	**6**	**4**
General Salary Structure	**9**	**10,394,461**	**6**	**4**
Junior Staff	**6**	**5,974,286**	**3**	**2**
GL - 03	2	1,857,668	2	
GL - 04		-		2
GL - 06	4	4,116,618	1	
Intermediate Staff	**2**	**2,702,685**	**2**	**1**
GL - 08	1	1,299,845	1	
GL - 09	1	1,402,840	1	1
Senior Staff	**1**	**1,717,490**	**1**	**1**
GL - 12	1	1,717,490	1	
GL - 13		-		1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011100100300 Directorate of Protocol

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**470,300,000**	**226,491,000**	**274,499,045**
21	**Personnel Cost**	**8,300,000**	**3,491,000**	**1,656,343**
2101	**SALARIES AND WAGES**	**3,927,000**	**1,713,000**	**830,000**
210101	**Salaries and Wages**	**3,927,000**	**1,713,000**	**830,000**
21010101	Salary	3,927,000	1,713,000	830,000
2102	**ALLOWANCES**	**4,373,000**	**1,778,000**	**826,343**
210201	**Regular / Non-Regular Allowances**	**4,373,000**	**1,778,000**	**826,343**
21020103	Transport Allowance	1,328,000	391,000	175,376
21020104	Rent Supplement	785,000	343,000	166,000
21020105	Meal Subsidy	573,000	170,000	76,168
21020106	Utility Allowance	387,000	117,000	52,720
21020109	Leave Transport Grant	393,000	171,000	83,000
21020113	Hazard / Hardship Allowance	92,000	32,000	22,370
21020136	Responsibility Allowance	13,000	20,000	13,333
21020137	Medical Allowance	801,000	534,000	237,376
22	**Other Recurrent Cost**	**462,000,000**	**223,000,000**	**272,842,702**
2202	**GOODS AND SERVICES**	**462,000,000**	**223,000,000**	**272,842,702**
220201	**Transport & Travelling - General**	**120,000,000**	**60,000,000**	**83,808,374**
22020102	Local Travel & Transport - Others	120,000,000	60,000,000	83,808,374
220202	**Utilities General**	**60,000**	**60,000**	**25,000**
22020204	Satellites Broadcasting Access Charges	60,000	60,000	25,000
220203	**Materials and Supplies - General**	**3,620,000**	**2,020,000**	**947,000**
22020301	Office Materials and Consumables	1,500,000	950,000	947,000
22020303	Newspapers	20,000	20,000	-
22020305	Printing of Non-security Documents	100,000	50,000	-
22020309	Uniforms & Other Clothing	2,000,000	1,000,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011100100300 Directorate of Protocol

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220204	**Maintenance Services - General**	**60,250,000**	**35,150,000**	**39,373,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	60,100,000	35,000,000	39,311,000
22020402	Maintenance of Office Furniture	50,000	50,000	27,000
22020404	Maintenance of Office / IT Equipment	100,000	100,000	35,000
220205	**Training - General**	**2,500,000**	**300,000**	**100,000**
22020501	Local Training	2,500,000	300,000	100,000
220206	**Other Services - General**	**100,000**	**100,000**	**-**
22020603	Residential Rent	100,000	100,000	-
220208	**Fuel and Lubricant - General**	**150,000,000**	**75,000,000**	**95,784,548**
22020801	Motor Vehicle Fuel Cost	150,000,000	75,000,000	95,784,548
220209	**Financial Charges - General**	**100,000**	**60,000**	**49,780**
22020901	Bank Charges (Other than Interest)	100,000	60,000	49,780
220210	**Miscellaneous Expenses - General**	**125,370,000**	**50,310,000**	**52,755,000**
22021001	Refreshment and Meals	300,000	300,000	20,000
22021002	Honorarium and Sitting Allowance Payments	30,000,000	15,000,000	16,955,000
22021006	Postage and Courier Services	10,000	10,000	-
22021043	Official Presents and Souvenirs	90,000,000	30,000,000	35,780,000
22021050	Official Ceremonies and Celebrations	5,060,000	5,000,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011100100400 Due Process & Project Monitoring Bureau

Estimates of the amount required for the services of this organisation in the year 2025:

Two Hundred and Seven Million, Fifty Seven Thousand Naira

₦ 207,057,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**207,057,000**	**174,357,000**	**92,763,031**
21	Personnel Cost	72,057,000	43,959,000	22,229,755
22	Other Recurrent Cost	135,000,000	130,398,000	70,533,276

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 011100100400 Due Process & Project Monitoring Bureau

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**38**	**71,402,284**	**46**	**26**
General Salary Structure	**38**	**71,402,284**	**46**	**26**
Junior Staff	**8**	**7,625,029**	**12**	**1**
GL - 03	4	3,599,521	6	
GL - 05	1	975,063	2	1
GL - 06	3	3,050,445	4	
Intermediate Staff	**10**	**12,514,890**	**14**	**8**
GL - 07	4	4,744,510	2	5
GL - 08	5	6,224,510	9	
GL - 09		-	1	1
GL - 10	1	1,545,870	2	2
Senior Staff	**20**	**51,262,365**	**20**	**17**
GL - 12	4	7,021,091	2	3
GL - 13	3	5,644,393	3	4
GL - 14	2	3,953,589	7	4
GL - 15	7	20,895,790	2	4
GL - 16	4	13,747,502	6	2

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011100100400 Due Process & Project Monitoring Bureau

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**207,057,000**	**174,357,000**	**92,763,031**
21	**Personnel Cost**	**72,057,000**	**43,959,000**	**22,229,755**
2101	**SALARIES AND WAGES**	**33,749,000**	**19,141,000**	**11,716,920**
210101	**Salaries and Wages**	**33,749,000**	**19,141,000**	**11,716,920**
21010101	Salary	33,749,000	19,141,000	11,716,920
2102	**ALLOWANCES**	**38,308,000**	**24,818,000**	**10,512,835**
210201	**Regular / Non-Regular Allowances**	**38,308,000**	**24,818,000**	**10,512,835**
21020103	Transport Allowance	5,477,000	3,252,000	1,482,364
21020104	Rent Supplement	6,750,000	3,828,000	2,343,384
21020105	Meal Subsidy	2,287,000	1,417,000	648,060
21020106	Utility Allowance	2,598,000	1,026,000	484,656
21020107	Entertainment	202,000	122,000	74,936
21020109	Leave Transport Grant	3,375,000	1,914,000	1,171,692
21020113	Hazard / Hardship Allowance	655,000	100,000	68,926
21020114	Board Members Allowance	-	4,785,000	-
21020117	Domestic Staff Allowance	9,240,000	2,880,000	1,920,000
21020136	Responsibility Allowance	960,000	1,399,000	553,333
21020137	Medical Allowance	6,766,000	4,095,000	1,765,484
22	**Other Recurrent Cost**	**135,000,000**	**130,398,000**	**70,533,276**
2202	**GOODS AND SERVICES**	**135,000,000**	**130,398,000**	**70,533,276**
220201	**Transport & Travelling - General**	**3,000,000**	**3,000,000**	**2,123,000**
22020102	Local Travel & Transport - Others	3,000,000	3,000,000	2,123,000
220202	**Utilities General**	**2,500,000**	**1,600,000**	**1,817,225**
22020203	Internet Access Charges	1,000,000	600,000	800,625
22020204	Satellites Broadcasting Access Charges	1,500,000	1,000,000	1,016,600
220203	**Materials and Supplies - General**	**9,360,000**	**8,538,000**	**6,910,452**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011100100400 Due Process & Project Monitoring Bureau

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020301	Office Materials and Consumables	3,000,000	1,178,000	1,755,402
22020303	Newspapers	220,000	220,000	98,050
22020305	Printing of Non-security Documents	6,000,000	7,000,000	4,920,000
22020309	Uniforms & Other Clothing	140,000	140,000	137,000
220204	**Maintenance Services - General**	**6,780,000**	**2,560,000**	**3,884,223**
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,500,000	1,500,000	2,751,323
22020402	Maintenance of Office Furniture	80,000	80,000	13,500
22020403	Maintenance of Office Building / Residential Quarters	1,500,000	200,000	558,300
22020404	Maintenance of Office / IT Equipment	1,500,000	580,000	552,100
22020405	Maintenance of Plants / Generators	200,000	200,000	9,000
220205	**Training - General**	**3,000,000**	**3,000,000**	**1,120,400**
22020501	Local Training	3,000,000	3,000,000	1,120,400
220207	**Consulting and Professional Services**	**1,200,000**	**1,200,000**	**1,081,250**
22020701	Financial Consulting	1,200,000	1,200,000	1,081,250
220208	**Fuel and Lubricant - General**	**44,160,000**	**44,300,000**	**17,383,990**
22020801	Motor Vehicle Fuel Cost	40,160,000	40,000,000	15,933,740
22020803	Plant / Generator Fuel Cost	1,000,000	800,000	585,000
22020807	Lubricants and Other Oils	3,000,000	3,500,000	865,250
220209	**Financial Charges - General**	**-**	**2,000,000**	**-**
22020902	Insurance Premium	-	2,000,000	-
220210	**Miscellaneous Expenses - General**	**65,000,000**	**64,200,000**	**36,212,735**
22021001	Refreshment and Meals	2,000,000	2,000,000	811,325
22021002	Honorarium and Sitting Allowance Payments	3,500,000	5,000,000	1,676,000
22021003	Publicity and Advertisements	13,000,000	9,500,000	9,278,032
22021006	Postage and Courier Services	1,000,000	700,000	70,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011100100400 Due Process & Project Monitoring Bureau

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021008	Subscription to Professional Bodies / National Council Registration	500,000	500,000	-
22021052	Project Monitoring & Evaluation (M & E) Expenses	42,000,000	42,000,000	24,377,378
22021068	Governing Council Expenses	3,000,000	4,500,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011100100700 Pilgrim Welfare Agency

Estimates of the amount required for the services of this organisation in the year 2025:
Two Billion, Two Hundred and Fifty Six Million, Two Hundred and Sixty Three Thousand Naira
₦ 2,256,263,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**2,256,263,000**	**1,559,253,000**	**256,744,876**
21	Personnel Cost	53,063,000	31,453,000	13,992,892
22	Other Recurrent Cost	2,203,200,000	1,527,800,000	242,751,984

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 011100100700 Pilgrim Welfare Agency

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**34**	**50,506,697**	**43**	**29**
General Salary Structure	**34**	**50,506,697**	**43**	**29**
Junior Staff	**11**	**10,792,408**	**14**	**9**
GL - 02		-	5	2
GL - 03	3	2,851,647	7	5
GL - 04	4	3,916,507		
GL - 05	2	1,990,624	2	2
GL - 06	2	2,033,630		
Intermediate Staff	**13**	**16,626,699**	**17**	**11**
GL - 07	7	8,515,396	9	8
GL - 08	5	6,517,541	7	2
GL - 09		-	1	1
GL - 10	1	1,593,762		
Senior Staff	**10**	**23,087,590**	**12**	**9**
GL - 12		-	2	1
GL - 13	2	3,762,929	2	1
GL - 14	5	9,883,972	5	6
GL - 15	2	5,854,037	2	1
GL - 17	1	3,586,652	1	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011100100700 Pilgrim Welfare Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**2,256,263,000**	**1,559,253,000**	**256,744,876**
21	**Personnel Cost**	**53,063,000**	**31,453,000**	**13,992,892**
2101	**SALARIES AND WAGES**	**24,991,000**	**14,620,000**	**7,380,707**
210101	**Salaries and Wages**	**24,991,000**	**14,620,000**	**7,380,707**
21010101	Salary	24,991,000	14,620,000	7,380,707
2102	**ALLOWANCES**	**28,072,000**	**16,833,000**	**6,612,185**
210201	**Regular / Non-Regular Allowances**	**28,072,000**	**16,833,000**	**6,612,185**
21020103	Transport Allowance	4,834,000	2,932,000	1,325,241
21020104	Rent Supplement	4,998,000	2,924,000	1,476,141
21020105	Meal Subsidy	2,035,000	1,280,000	579,243
21020106	Utility Allowance	2,277,000	904,000	409,292
21020107	Entertainment	59,000	41,000	8,392
21020109	Leave Transport Grant	2,499,000	1,462,000	738,071
21020113	Hazard / Hardship Allowance	276,000	187,000	63,411
21020114	Board Members Allowance	2,280,000	2,280,000	-
21020117	Domestic Staff Allowance	2,520,000	756,000	240,000
21020136	Responsibility Allowance	240,000	240,000	44,000
21020137	Medical Allowance	6,053,000	3,828,000	1,728,394
22	**Other Recurrent Cost**	**2,203,200,000**	**1,527,800,000**	**242,751,984**
2202	**GOODS AND SERVICES**	**2,203,200,000**	**1,527,800,000**	**242,751,984**
220201	**Transport & Travelling - General**	**2,300,000**	**1,800,000**	**1,080,000**
22020102	Local Travel & Transport - Others	2,300,000	1,800,000	1,080,000
220203	**Materials and Supplies - General**	**500,000**	**500,000**	**164,500**
22020301	Office Materials and Consumables	250,000	250,000	164,500
22020305	Printing of Non-security Documents	250,000	250,000	-
220204	**Maintenance Services - General**	**800,000**	**800,000**	**489,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011100100700 Pilgrim Welfare Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020401	Maintenance of Motor Vehicles / Transport Equipment	300,000	300,000	254,000
22020402	Maintenance of Office Furniture	200,000	200,000	70,000
22020404	Maintenance of Office / IT Equipment	100,000	100,000	50,500
22020405	Maintenance of Plants / Generators	200,000	200,000	114,500
220205	**Training - General**	**100,000**	**100,000**	**-**
22020501	Local Training	100,000	100,000	-
220208	**Fuel and Lubricant - General**	**350,000**	**350,000**	**247,000**
22020801	Motor Vehicle Fuel Cost	250,000	250,000	247,000
22020803	Plant / Generator Fuel Cost	100,000	100,000	-
220209	**Financial Charges - General**	**200,000**	**700,000**	**132,875**
22020901	Bank Charges (Other than Interest)	200,000	700,000	132,875
220210	**Miscellaneous Expenses - General**	**2,198,950,000**	**1,523,550,000**	**240,638,609**
22021001	Refreshment and Meals	200,000	200,000	131,700
22021002	Honorarium and Sitting Allowance Payments	100,000	100,000	-
22021003	Publicity and Advertisements	150,000	150,000	30,000
22021043	Official Presents and Souvenirs	100,000	100,000	60,000
22021048	Religious Pilgrimage Operations	2,198,400,000	1,523,000,000	240,416,909

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011101300100 Administration & Finance Directorate

Estimates of the amount required for the services of this organisation in the year 2025:

Three Billion, Two Hundred and Eighty Four Million, Four Hundred and Fifty Three Thousand Naira

₦ 3,284,453,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**3,284,453,000**	**2,127,385,000**	**1,301,885,198**
21	Personnel Cost	1,740,453,000	1,007,385,000	613,804,090
22	Other Recurrent Cost	1,544,000,000	1,120,000,000	688,081,108

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 011101300100 Administration & Finance Directorate

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**18**	**18,760,876**	**7**	**7**
General Salary Structure	**18**	**18,760,876**	**7**	**7**
Junior Staff	**14**	**13,497,454**	**4**	**4**
GL - 02	4	3,537,912		
GL - 03	4	3,599,521		
GL - 05		-	4	
GL - 06	6	6,360,021		4
Intermediate Staff	**4**	**5,263,422**	**3**	**3**
GL - 07	1	1,216,485	2	2
GL - 08	2	2,453,175		
GL - 10	1	1,593,762	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101300100 Administration & Finance Directorate

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**3,284,453,000**	**2,127,385,000**	**1,301,885,198**
21	**Personnel Cost**	**1,740,453,000**	**1,007,385,000**	**613,804,090**
2101	**SALARIES AND WAGES**	**269,825,000**	**207,104,000**	**177,092,178**
210101	**Salaries and Wages**	**269,825,000**	**207,104,000**	**177,092,178**
21010101	Salary	269,825,000	207,104,000	177,092,178
2102	**ALLOWANCES**	**1,208,972,000**	**639,660,000**	**365,958,375**
210201	**Regular / Non-Regular Allowances**	**1,208,972,000**	**639,660,000**	**365,958,375**
21020103	Transport Allowance	2,506,000	444,000	749,569
21020104	Rent Supplement	222,181,000	166,294,000	82,530,741
21020105	Meal Subsidy	1,064,000	193,000	834,871
21020106	Utility Allowance	66,196,000	54,003,000	30,583,537
21020107	Entertainment	51,483,000	46,122,000	-
21020109	Leave Transport Grant	26,982,000	20,710,000	27,582,708
21020117	Domestic Staff Allowance	196,159,000	154,064,000	84,836,466
21020118	Personal Assistant Allowance	65,386,000	51,355,000	28,087,127
21020122	Motor Vehicle Maintenance Allowance	135,453,000	119,180,000	70,576,718
21020124	Newspaper Allowance	18,997,000	19,185,000	19,648,439
21020125	Accommodation Allowance	9,359,000	7,487,000	4,034,780
21020137	Medical Allowance	3,205,000	623,000	16,493,419
21020176	Governor's Allowances	410,000,000	-	-
2103	**SOCIAL BENEFITS**	**261,656,000**	**160,620,000**	**70,753,536**
210301	**Social Benefits**	**261,656,000**	**160,620,000**	**70,753,536**
21030105	Severance Gratuity	31,656,000	30,620,000	15,220,111
21030107	Once-in-4-Years Furniture Allowance	230,000,000	130,000,000	55,533,425
22	**Other Recurrent Cost**	**1,544,000,000**	**1,120,000,000**	**688,081,108**
2202	**GOODS AND SERVICES**	**1,089,000,000**	**589,900,000**	**397,003,378**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101300100 Administration & Finance Directorate

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220201	**Transport & Travelling - General**	**60,000,000**	**100,000,000**	**45,000,000**
22020102	Local Travel & Transport - Others	60,000,000	100,000,000	45,000,000
220202	**Utilities General**	**1,900,000**	**1,940,000**	**1,144,000**
22020201	Electricity Charges	50,000	40,000	15,000
22020202	Telephone Charges	1,000,000	1,000,000	600,000
22020204	Satellites Broadcasting Access Charges	750,000	800,000	484,000
22020205	Water rates & Charges	100,000	100,000	45,000
220203	**Materials and Supplies - General**	**2,950,000**	**2,900,000**	**1,478,000**
22020301	Office Materials and Consumables	1,500,000	1,500,000	825,000
22020303	Newspapers	300,000	300,000	105,000
22020305	Printing of Non-security Documents	500,000	500,000	227,000
22020309	Uniforms & Other Clothing	500,000	500,000	273,000
22020317	Reagents Chemicals and Cleansing Materials	150,000	100,000	48,000
220204	**Maintenance Services - General**	**10,700,000**	**9,200,000**	**6,481,500**
22020401	Maintenance of Motor Vehicles / Transport Equipment	8,000,000	7,000,000	5,169,000
22020402	Maintenance of Office Furniture	300,000	300,000	195,000
22020403	Maintenance of Office Building / Residential Quarters	1,200,000	1,000,000	465,000
22020404	Maintenance of Office / IT Equipment	700,000	500,000	377,500
22020405	Maintenance of Plants / Generators	500,000	400,000	275,000
220205	**Training - General**	**1,000,000**	**800,000**	**375,000**
22020501	Local Training	1,000,000	800,000	375,000
220206	**Other Services - General**	**14,000,000**	**10,000,000**	**6,208,000**
22020601	Security Services	7,000,000	7,000,000	3,208,000
22020603	Residential Rent	7,000,000	3,000,000	3,000,000
220207	**Consulting and Professional Services**	**1,500,000**	**1,500,000**	**450,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101300100 Administration & Finance Directorate

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020701	Financial Consulting	1,500,000	1,500,000	450,000
220208	**Fuel and Lubricant - General**	**6,500,000**	**6,300,000**	**4,491,000**
22020801	Motor Vehicle Fuel Cost	6,000,000	6,000,000	4,311,000
22020803	Plant / Generator Fuel Cost	500,000	300,000	180,000
220209	**Financial Charges - General**	**100,200,000**	**3,100,000**	**2,369,478**
22020901	Bank Charges (Other than Interest)	200,000	100,000	69,478
22020902	Insurance Premium	100,000,000	3,000,000	2,300,000
220210	**Miscellaneous Expenses - General**	**890,250,000**	**454,160,000**	**329,006,400**
22021001	Refreshment and Meals	20,000,000	15,000,000	11,597,400
22021002	Honorarium and Sitting Allowance Payments	15,000,000	20,000,000	8,642,000
22021003	Publicity and Advertisements	1,500,000	1,000,000	527,000
22021004	Medical Expenses	39,500,000	39,500,000	13,825,000
22021006	Postage and Courier Services	100,000	60,000	15,000
22021043	Official Presents and Souvenirs	600,000	600,000	250,000
22021047	Community Engagement, Sensitization & Mobilization Activit	15,000,000	18,000,000	9,900,000
22021057	Casual Workers	-	10t	-
22021066	Operational Expenses of Special Advisers, Assistants & Other Aides	798,550,000	360,000,000	284,250,000
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**455,000,000**	**530,100,000**	**291,077,730**
220401	**Local Grants and Contributions**	**455,000,000**	**530,000,000**	**291,077,730**
22040109	Grants to Communities and NGOs	5,000,000	30,000,000	-
22040113	Assistance and Donations General	450,000,000	500,000,000	291,077,730
220402	**International Grants and Contributions**	**-**	**100,000**	**-**
22040203	Grants and Contribution to International Organizations	-	100,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011101300101 SSG's Office - Governor & Deputy Governor (CRFC)

Estimates of the amount required for the services of this organisation in the year 2025:

Sixteen Million, Three Hundred Thousand Naira

₦ 16,300,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**16,300,000**	**16,260,000**	**-**
21	Personnel Cost	16,300,000	16,260,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101300101 SSG's Office - Governor & Deputy Governor (CRFC)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**16,300,000**	**16,260,000**	**-**
21	**Personnel Cost**	**16,300,000**	**16,260,000**	**-**
2101	**SALARIES AND WAGES**	**4,336,000**	**4,336,000**	**-**
210101	**Salaries and Wages**	**4,336,000**	**4,336,000**	**-**
21010103	Consolidated Revenue Fund Charges - Salaries	4,336,000	4,336,000	-
2102	**ALLOWANCES**	**11,964,000**	**11,924,000**	**-**
210203	**CRFC Charges Allowances**	**11,964,000**	**11,924,000**	**-**
21020309	Leave Transport Grant (CRFC)	434,000	434,000	-
21020313	Harzard / Hardship (CRFC)	2,168,000	2,168,000	-
21020323	Constituency Allowance (CRFC)	8,672,000	8,672,000	-
21020324	Newspaper Allowance (CRFC)	650,000	650,000	-
21020337	Medical Allowance (CRFC)	40,000	-	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011101300200 Liaison Office Kaduna

Estimates of the amount required for the services of this organisation in the year 2025:

Twenty Two Million, Five Hundred and Twenty Seven Thousand Naira

₦ 22,527,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**22,527,000**	**11,200,000**	**7,644,038**
21	Personnel Cost	12,527,000	5,200,000	3,641,979
22	Other Recurrent Cost	10,000,000	6,000,000	4,002,059

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 011101300200 Liaison Office Kaduna

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**12**	**11,539,039**	**13**	**12**
General Salary Structure	**12**	**11,539,039**	**13**	**12**
Junior Staff	**12**	**11,539,039**	**13**	**12**
GL - 03	5	4,716,554	5	5
GL - 04	5	4,852,110	5	5
GL - 05	2	1,970,375	3	2

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101300200 Liaison Office Kaduna

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**22,527,000**	**11,200,000**	**7,644,038**
21	**Personnel Cost**	**12,527,000**	**5,200,000**	**3,641,979**
2101	**SALARIES AND WAGES**	**4,830,000**	**2,028,000**	**1,429,968**
210101	**Salaries and Wages**	**4,830,000**	**2,028,000**	**1,429,968**
21010101	Salary	4,830,000	2,028,000	1,429,968
2102	**ALLOWANCES**	**7,698,000**	**3,172,000**	**2,212,011**
210201	**Regular / Non-Regular Allowances**	**7,698,000**	**3,172,000**	**2,212,011**
21020103	Transport Allowance	1,662,000	772,000	514,384
21020104	Rent Supplement	966,000	406,000	277,376
21020105	Meal Subsidy	706,000	328,000	218,608
21020106	Utility Allowance	756,000	212,000	141,440
21020109	Leave Transport Grant	483,000	203,000	138,691
21020113	Hazard / Hardship Allowance	988,000	95,000	150,768
21020137	Medical Allowance	2,136,000	1,157,000	770,744
22	**Other Recurrent Cost**	**10,000,000**	**6,000,000**	**4,002,059**
2202	**GOODS AND SERVICES**	**10,000,000**	**6,000,000**	**4,002,059**
220201	**Transport & Travelling - General**	**1,500,000**	**1,000,000**	**610,000**
22020102	Local Travel & Transport - Others	1,500,000	1,000,000	610,000
220203	**Materials and Supplies - General**	**600,000**	**500,000**	**395,000**
22020301	Office Materials and Consumables	400,000	400,000	310,000
22020305	Printing of Non-security Documents	200,000	100,000	85,000
220204	**Maintenance Services - General**	**3,530,000**	**1,300,000**	**981,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	500,000	402,000
22020403	Maintenance of Office Building / Residential Quarters	1,000,000	400,000	289,000
22020405	Maintenance of Plants / Generators	530,000	400,000	290,000
220206	**Other Services - General**	**400,000**	**400,000**	**107,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101300200 Liaison Office Kaduna

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020605	Cleaning and Fumigation Services	400,000	400,000	107,000
220208	**Fuel and Lubricant - General**	**2,000,000**	**1,550,000**	**1,070,000**
22020801	Motor Vehicle Fuel Cost	1,000,000	550,000	390,000
22020803	Plant / Generator Fuel Cost	1,000,000	1,000,000	680,000
220209	**Financial Charges - General**	**70,000**	**50,000**	**4,059**
22020901	Bank Charges (Other than Interest)	70,000	50,000	4,059
220210	**Miscellaneous Expenses - General**	**1,900,000**	**1,200,000**	**835,000**
22021001	Refreshment and Meals	1,200,000	500,000	375,000
22021002	Honorarium and Sitting Allowance Payments	300,000	300,000	250,000
22021057	Casual Workers	400,000	400,000	210,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011101300300 Liaison Office Lagos

Estimates of the amount required for the services of this organisation in the year 2025:

Twenty Five Million, Eight Hundred and One Thousand Naira

₦ 25,801,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**25,801,000**	**17,040,000**	**10,858,091**
21	Personnel Cost	9,801,000	7,440,000	3,650,333
22	Other Recurrent Cost	16,000,000	9,600,000	7,207,758

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 011101300300 Liaison Office Lagos

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**9**	**9,688,070**	**16**	**9**
General Salary Structure	**9**	**9,688,070**	**16**	**9**
Junior Staff	**7**	**6,525,148**	**11**	**7**
GL - 01	3	2,677,233		3
GL - 03	1	936,072	4	1
GL - 04	1	961,717	5	1
GL - 05	2	1,950,126	1	2
GL - 06		-	1	
Intermediate Staff	**1**	**1,186,128**	**4**	**1**
GL - 07	1	1,186,128	4	1
Senior Staff	**1**	**1,976,794**	**1**	**1**
GL - 13		-	1	1
GL - 14	1	1,976,794		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101300300 Liaison Office Lagos

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**25,801,000**	**17,040,000**	**10,858,091**
21	**Personnel Cost**	**9,801,000**	**7,440,000**	**3,650,333**
2101	**SALARIES AND WAGES**	**4,416,000**	**3,281,000**	**1,452,000**
210101	**Salaries and Wages**	**4,416,000**	**3,281,000**	**1,452,000**
21010101	Salary	4,416,000	3,281,000	1,452,000
2102	**ALLOWANCES**	**5,385,000**	**4,159,000**	**2,198,333**
210201	**Regular / Non-Regular Allowances**	**5,385,000**	**4,159,000**	**2,198,333**
21020103	Transport Allowance	1,257,000	1,004,000	514,667
21020104	Rent Supplement	883,000	656,000	280,667
21020105	Meal Subsidy	533,000	433,000	238,667
21020106	Utility Allowance	555,000	290,000	171,333
21020109	Leave Transport Grant	442,000	328,000	145,333
21020113	Hazard / Hardship Allowance	113,000	-	66,333
21020129	Contract Addition	-	24,000	-
21020137	Medical Allowance	1,602,000	1,424,000	781,333
22	**Other Recurrent Cost**	**16,000,000**	**9,600,000**	**7,207,758**
2202	**GOODS AND SERVICES**	**16,000,000**	**9,600,000**	**7,207,758**
220201	**Transport & Travelling - General**	**1,000,000**	**700,000**	**450,000**
22020102	Local Travel & Transport - Others	1,000,000	700,000	450,000
220202	**Utilities General**	**2,200,000**	**1,450,000**	**989,000**
22020201	Electricity Charges	1,000,000	700,000	359,000
22020204	Satellites Broadcasting Access Charges	500,000	300,000	280,000
22020205	Water rates & Charges	350,000	250,000	195,000
22020206	Sewage Charges	350,000	200,000	155,000
220203	**Materials and Supplies - General**	**500,000**	**400,000**	**330,000**
22020301	Office Materials and Consumables	400,000	350,000	295,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101300300 Liaison Office Lagos

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020305	Printing of Non-security Documents	100,000	50,000	35,000
220204	**Maintenance Services - General**	**6,650,000**	**3,950,000**	**3,065,700**
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,000,000	3,000,000	2,258,000
22020402	Maintenance of Office Furniture	450,000	350,000	260,000
22020403	Maintenance of Office Building / Residential Quarters	1,000,000	500,000	489,000
22020404	Maintenance of Office / IT Equipment	200,000	100,000	58,700
220205	**Training - General**	**700,000**	**500,000**	**390,000**
22020501	Local Training	700,000	500,000	390,000
220206	**Other Services - General**	**450,000**	**200,000**	**158,000**
22020606	Land Use Charges	450,000	200,000	158,000
220209	**Financial Charges - General**	**200,000**	**100,000**	**58**
22020901	Bank Charges (Other than Interest)	200,000	100,000	58
220210	**Miscellaneous Expenses - General**	**4,300,000**	**2,300,000**	**1,825,000**
22021001	Refreshment and Meals	4,000,000	2,000,000	1,575,000
22021002	Honorarium and Sitting Allowance Payments	300,000	300,000	250,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011101300400 Liaison Office Kano

Estimates of the amount required for the services of this organisation in the year 2025:

Nine Million Naira

₦ 9,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**9,000,000**	**3,600,000**	**2,759,120**
22	Other Recurrent Cost	9,000,000	3,600,000	2,759,120

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101300400 Liaison Office Kano

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**9,000,000**	**3,600,000**	**2,759,120**
22	**Other Recurrent Cost**	**9,000,000**	**3,600,000**	**2,759,120**
2202	**GOODS AND SERVICES**	**9,000,000**	**3,600,000**	**2,759,120**
220201	**Transport & Travelling - General**	**700,000**	**400,000**	**320,000**
22020102	Local Travel & Transport - Others	700,000	400,000	320,000
220202	**Utilities General**	**2,630,000**	**250,000**	**171,200**
22020201	Electricity Charges	2,375,000	150,000	120,000
22020202	Telephone Charges	50,000	20,000	-
22020204	Satellites Broadcasting Access Charges	80,000	20,000	15,200
22020205	Water rates & Charges	100,000	50,000	36,000
22020206	Sewage Charges	25,000	10,000	-
220203	**Materials and Supplies - General**	**355,000**	**220,000**	**148,100**
22020301	Office Materials and Consumables	80,000	50,000	38,700
22020303	Newspapers	25,000	10,000	4,500
22020305	Printing of Non-security Documents	70,000	50,000	35,900
22020309	Uniforms & Other Clothing	80,000	50,000	27,800
22020317	Reagents Chemicals and Cleansing Materials	100,000	60,000	41,200
220204	**Maintenance Services - General**	**2,000,000**	**1,020,000**	**804,700**
22020401	Maintenance of Motor Vehicles / Transport Equipment	250,000	100,000	76,900
22020402	Maintenance of Office Furniture	250,000	100,000	66,000
22020403	Maintenance of Office Building / Residential Quarters	250,000	100,000	57,100
22020404	Maintenance of Office / IT Equipment	500,000	220,000	189,700
22020405	Maintenance of Plants / Generators	400,000	200,000	157,000
22020406	Other Maintenance Services	350,000	300,000	258,000
220208	**Fuel and Lubricant - General**	**1,800,000**	**700,000**	**624,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101300400 Liaison Office Kano

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020801	Motor Vehicle Fuel Cost	500,000	200,000	158,000
22020803	Plant / Generator Fuel Cost	500,000	200,000	187,000
22020806	Cooking Gas / Fuel Cost	800,000	300,000	279,000
220209	**Financial Charges - General**	**15,000**	**10,000**	**1,620**
22020901	Bank Charges (Other than Interest)	15,000	10,000	1,620
220210	**Miscellaneous Expenses - General**	**1,500,000**	**1,000,000**	**689,500**
22021057	Casual Workers	1,500,000	1,000,000	689,500

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011101300500 Liaison Office Abuja

Estimates of the amount required for the services of this organisation in the year 2025:

One Hundred and Nineteen Million, Seven Hundred and Sixty Thousand Naira

₦ 119,760,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**119,760,000**	**105,700,000**	**113,245,745**
21	Personnel Cost	10,760,000	4,800,000	3,353,840
22	Other Recurrent Cost	109,000,000	100,900,000	109,891,905

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 011101300500 Liaison Office Abuja

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**11**	**10,597,148**	**11**	**11**
General Salary Structure	**11**	**10,597,148**	**11**	**11**
Junior Staff	**10**	**9,441,378**	**10**	**10**
GL - 03	1	921,596	1	1
GL - 04	7	6,610,153	7	7
GL - 05	2	1,909,629	2	2
Intermediate Staff	**1**	**1,155,770**	**1**	**1**
GL - 07	1	1,155,770	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101300500 Liaison Office Abuja

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**119,760,000**	**105,700,000**	**113,245,745**
21	**Personnel Cost**	**10,760,000**	**4,800,000**	**3,353,840**
2101	**SALARIES AND WAGES**	**4,442,000**	**1,924,000**	**1,451,384**
210101	**Salaries and Wages**	**4,442,000**	**1,924,000**	**1,451,384**
21010101	Salary	4,442,000	1,924,000	1,451,384
2102	**ALLOWANCES**	**6,318,000**	**2,876,000**	**1,902,456**
210201	**Regular / Non-Regular Allowances**	**6,318,000**	**2,876,000**	**1,902,456**
21020103	Transport Allowance	1,527,000	662,000	441,576
21020104	Rent Supplement	888,000	385,000	290,272
21020105	Meal Subsidy	649,000	283,000	188,536
21020106	Utility Allowance	689,000	185,000	123,040
21020107	Entertainment	81,000	-	-
21020109	Leave Transport Grant	444,000	192,000	145,138
21020129	Contract Addition	82,000	190,000	61,110
21020137	Medical Allowance	1,958,000	979,000	652,784
22	**Other Recurrent Cost**	**109,000,000**	**100,900,000**	**109,891,905**
2202	**GOODS AND SERVICES**	**109,000,000**	**100,900,000**	**109,891,905**
220201	**Transport & Travelling - General**	**100,000**	**100,000**	**-**
22020102	Local Travel & Transport - Others	100,000	100,000	-
220202	**Utilities General**	**5,250,000**	**5,250,000**	**2,940,000**
22020201	Electricity Charges	4,000,000	4,000,000	2,100,000
22020202	Telephone Charges	450,000	450,000	260,000
22020203	Internet Access Charges	300,000	300,000	250,000
22020204	Satellites Broadcasting Access Charges	400,000	400,000	275,000
22020205	Water rates & Charges	100,000	100,000	55,000
220203	**Materials and Supplies - General**	**650,000**	**650,000**	**466,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101300500 Liaison Office Abuja

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020301	Office Materials and Consumables	50,000	50,000	26,000
22020303	Newspapers	400,000	400,000	290,000
22020309	Uniforms & Other Clothing	200,000	200,000	150,000
220204	**Maintenance Services - General**	**24,200,000**	**23,100,000**	**17,165,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	20,800,000	20,000,000	14,750,000
22020402	Maintenance of Office Furniture	200,000	200,000	152,000
22020403	Maintenance of Office Building / Residential Quarters	150,000	150,000	105,000
22020404	Maintenance of Office / IT Equipment	2,300,000	2,000,000	1,700,000
22020405	Maintenance of Plants / Generators	750,000	750,000	458,000
220205	**Training - General**	**200,000**	**200,000**	**125,000**
22020501	Local Training	200,000	200,000	125,000
220206	**Other Services - General**	**17,350,000**	**17,350,000**	**12,685,000**
22020603	Residential Rent	350,000	350,000	185,000
22020606	Land Use Charges	17,000,000	17,000,000	12,500,000
220208	**Fuel and Lubricant - General**	**30,500,000**	**28,500,000**	**22,290,000**
22020801	Motor Vehicle Fuel Cost	24,500,000	24,500,000	19,600,000
22020803	Plant / Generator Fuel Cost	6,000,000	4,000,000	2,690,000
220209	**Financial Charges - General**	**400,000**	**400,000**	**2,005**
22020901	Bank Charges (Other than Interest)	400,000	400,000	2,005
220210	**Miscellaneous Expenses - General**	**30,350,000**	**25,350,000**	**54,218,900**
22021001	Refreshment and Meals	25,000,000	20,000,000	16,800,000
22021002	Honorarium and Sitting Allowance Payments	200,000	200,000	98,900
22021006	Postage and Courier Services	150,000	150,000	120,000
22021057	Casual Workers	5,000,000	5,000,000	37,200,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011101300600 Chieftaincy & Religious Affairs Department

Estimates of the amount required for the services of this organisation in the year 2025:

Three Hundred and Thirty Three Million, Three Hundred and Fifty One Thousand Naira

₦ 333,351,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**333,351,000**	**452,396,000**	**371,609,904**
21	Personnel Cost	19,351,000	37,796,000	19,719,254
22	Other Recurrent Cost	314,000,000	414,600,000	351,890,650

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 011101300600 Chieftaincy & Religious Affairs Department

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**14**	**16,220,859**	**18**	**9**
General Salary Structure	**14**	**16,220,859**	**18**	**9**
Junior Staff	**8**	**7,665,928**	**11**	**4**
GL - 02	2	1,768,956		
GL - 03	1	899,880	3	
GL - 04		-	1	2
GL - 05	2	1,909,629	1	1
GL - 06	3	3,087,463	6	1
Intermediate Staff	**4**	**5,073,695**	**6**	**4**
GL - 07	2	2,311,540	2	1
GL - 08		-	4	2
GL - 09	2	2,762,155		
GL - 10		-		1
Senior Staff	**2**	**3,481,236**	**1**	**1**
GL - 12	1	1,679,706	1	1
GL - 13	1	1,801,530		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101300600 Chieftaincy & Religious Affairs Department

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**333,351,000**	**452,396,000**	**371,609,904**
21	**Personnel Cost**	**19,351,000**	**37,796,000**	**19,719,254**
2101	**SALARIES AND WAGES**	**7,716,000**	**4,327,000**	**1,984,376**
210101	**Salaries and Wages**	**7,716,000**	**4,327,000**	**1,984,376**
21010101	Salary	7,716,000	4,327,000	1,984,376
2102	**ALLOWANCES**	**11,635,000**	**33,469,000**	**17,734,878**
210201	**Regular / Non-Regular Allowances**	**11,635,000**	**33,469,000**	**17,734,878**
21020103	Transport Allowance	1,967,000	1,141,000	392,200
21020104	Rent Supplement	1,543,000	865,000	396,872
21020105	Meal Subsidy	832,000	494,000	170,928
21020106	Utility Allowance	898,000	333,000	117,200
21020109	Leave Transport Grant	772,000	433,000	198,438
21020113	Hazard / Hardship Allowance	50,000	50,000	41,144
21020131	Religious Aid Allowance	3,000,000	3,000,000	-
21020132	Hisbah & Council of Ulama Allowance	10t	25,470,000	15,864,000
21020136	Responsibility Allowance	80,000	80,000	20,000
21020137	Medical Allowance	2,493,000	1,602,000	534,096
22	**Other Recurrent Cost**	**314,000,000**	**414,600,000**	**351,890,650**
2202	**GOODS AND SERVICES**	**314,000,000**	**414,600,000**	**351,890,650**
220201	**Transport & Travelling - General**	**4,025,000**	**4,020,000**	**2,500,000**
22020102	Local Travel & Transport - Others	4,025,000	4,000,000	2,500,000
22020104	International Travel & Transport - Others	-	20,000	-
220202	**Utilities General**	**30,000**	**30,000**	**25,400**
22020211	Postal and Courier Payments & Services	30,000	30,000	25,400
220203	**Materials and Supplies - General**	**200,000**	**200,000**	**185,000**
22020305	Printing of Non-security Documents	150,000	150,000	145,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101300600 Chieftaincy & Religious Affairs Department

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020309	Uniforms & Other Clothing	50,000	50,000	40,000
220204	**Maintenance Services - General**	**2,300,000**	**1,750,000**	**871,250**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	1,000,000	623,450
22020402	Maintenance of Office Furniture	500,000	100,000	78,300
22020403	Maintenance of Office Building / Residential Quarters	100,000	50,000	39,500
22020404	Maintenance of Office / IT Equipment	200,000	100,000	90,000
22020405	Maintenance of Plants / Generators	500,000	500,000	40,000
220208	**Fuel and Lubricant - General**	**500,000**	**500,000**	**400,000**
22020801	Motor Vehicle Fuel Cost	500,000	500,000	400,000
220209	**Financial Charges - General**	**150,000**	**100,000**	**-**
22020901	Bank Charges (Other than Interest)	150,000	100,000	-
220210	**Miscellaneous Expenses - General**	**306,795,000**	**408,000,000**	**347,909,000**
22021048	Religious Pilgrimage Operations	12,000,000	5,000,000	5,000,000
22021050	Official Ceremonies and Celebrations	77,000,000	100,000,000	50,000,000
22021056	Quranic Recitation and Other Religious Competitions	8,065,000	3,000,000	3,000,000
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	209,730,000	300,000,000	289,909,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011101300701 Jigawa State Hisbah Board

Estimates of the amount required for the services of this organisation in the year 2025:
Seven Hundred and Eighty Five Million, Five Hundred and Sixty One Thousand Naira
₦ 785,561,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**785,561,000**	**62,312,000**	**-**
21	Personnel Cost	725,561,000	2,312,000	-
22	Other Recurrent Cost	60,000,000	60,000,000	-

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 011101300701 Jigawa State Hisbah Board

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**5**	**5,561,224**	**5**	
General Salary Structure	**5**	**5,561,224**	**5**	
Junior Staff	**3**	**2,851,647**	**3**	
GL - 03	3	2,851,647	3	
Intermediate Staff	**2**	**2,709,577**	**2**	
GL - 08	2	2,709,577	2	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101300701 Jigawa State Hisbah Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**785,561,000**	**62,312,000**	**-**
21	**Personnel Cost**	**725,561,000**	**2,312,000**	**-**
2101	**SALARIES AND WAGES**	**2,565,000**	**1,017,000**	**-**
210101	**Salaries and Wages**	**2,565,000**	**1,017,000**	**-**
21010101	Salary	2,565,000	1,017,000	-
2102	**ALLOWANCES**	**722,996,000**	**1,294,000**	**-**
210201	**Regular / Non-Regular Allowances**	**722,996,000**	**1,294,000**	**-**
21020103	Transport Allowance	699,000	316,000	-
21020104	Rent Supplement	513,000	203,000	-
21020105	Meal Subsidy	297,000	137,000	-
21020106	Utility Allowance	340,000	92,000	-
21020109	Leave Transport Grant	257,000	102,000	-
21020132	Hisbah & Council of Ulama Allowance	720,000,000	-	-
21020137	Medical Allowance	890,000	445,000	-
22	**Other Recurrent Cost**	**60,000,000**	**60,000,000**	**-**
2202	**GOODS AND SERVICES**	**60,000,000**	**60,000,000**	**-**
220201	**Transport & Travelling - General**	**4,000,000**	**4,000,000**	**-**
22020102	Local Travel & Transport - Others	4,000,000	4,000,000	-
220202	**Utilities General**	**700,000**	**700,000**	**-**
22020201	Electricity Charges	500,000	500,000	-
22020204	Satellites Broadcasting Access Charges	200,000	200,000	-
220203	**Materials and Supplies - General**	**20,000,000**	**20,000,000**	**-**
22020301	Office Materials and Consumables	3,000,000	3,000,000	-
22020302	Books	5,000,000	5,000,000	-
22020305	Printing of Non-security Documents	4,000,000	4,000,000	-
22020309	Uniforms & Other Clothing	7,000,000	7,000,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101300701 Jigawa State Hisbah Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020312	Production , Publication and Circulation of Annual Financial Statement	1,000,000	1,000,000	-
220204	**Maintenance Services - General**	**500,000**	**500,000**	**-**
22020403	Maintenance of Office Building / Residential Quarters	500,000	500,000	-
220205	**Training - General**	**1,000,000**	**1,000,000**	**-**
22020501	Local Training	1,000,000	1,000,000	-
220206	**Other Services - General**	**4,000,000**	**4,000,000**	**-**
22020601	Security Services	2,000,000	2,000,000	-
22020609	Guidance and Counselling Services	2,000,000	2,000,000	-
220208	**Fuel and Lubricant - General**	**2,450,000**	**2,450,000**	**-**
22020801	Motor Vehicle Fuel Cost	2,000,000	2,000,000	-
22020803	Plant / Generator Fuel Cost	450,000	450,000	-
220209	**Financial Charges - General**	**50,000**	**50,000**	**-**
22020901	Bank Charges (Other than Interest)	50,000	50,000	-
220210	**Miscellaneous Expenses - General**	**27,300,000**	**27,300,000**	**-**
22021001	Refreshment and Meals	2,000,000	2,000,000	-
22021002	Honorarium and Sitting Allowance Payments	1,000,000	1,000,000	-
22021003	Publicity and Advertisements	400,000	400,000	-
22021044	Committees and Commissions	500,000	500,000	-
22021047	Community Engagement, Sensitization & Mobilization Activit	1,000,000	1,000,000	-
22021054	Zonal Office Operational Expenses	2,000,000	2,000,000	-
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	20,000,000	20,000,000	-
22021073	Guidance & Counselling Activities	400,000	400,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011101400100 Research, Evaluation and Political Affairs Directorate

Estimates of the amount required for the services of this organisation in the year 2025:
Four Hundred and Forty Seven Million, Eight Hundred and Twenty Three Thousand Naira
₦ 447,823,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**447,823,000**	**163,952,000**	**248,341,781**
21	Personnel Cost	11,823,000	8,552,000	2,848,591
22	Other Recurrent Cost	436,000,000	155,400,000	245,493,190

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 011101400100 Research, Evaluation and Political Affairs Directorate

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**10**	**11,690,559**	**17**	**7**
General Salary Structure	**10**	**11,690,559**	**17**	**7**
Junior Staff	**5**	**5,195,131**	**10**	**3**
GL - 03		-	3	
GL - 05		-	4	3
GL - 06	5	5,195,131	3	
Intermediate Staff	**4**	**4,693,898**	**6**	**3**
GL - 07	3	3,467,310	4	3
GL - 08	1	1,226,588	2	
Senior Staff	**1**	**1,801,530**	**1**	**1**
GL - 12		-	1	1
GL - 13	1	1,801,530		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101400100 Research, Evaluation and Political Affairs Directorate

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**447,823,000**	**163,952,000**	**248,341,781**
21	**Personnel Cost**	**11,823,000**	**8,552,000**	**2,848,591**
2101	**SALARIES AND WAGES**	**5,559,000**	**3,868,000**	**1,391,216**
210101	**Salaries and Wages**	**5,559,000**	**3,868,000**	**1,391,216**
21010101	Salary	5,559,000	3,868,000	1,391,216
2102	**ALLOWANCES**	**6,263,000**	**4,683,000**	**1,457,375**
210201	**Regular / Non-Regular Allowances**	**6,263,000**	**4,683,000**	**1,457,375**
21020103	Transport Allowance	1,406,000	1,082,000	240,376
21020104	Rent Supplement	1,112,000	774,000	278,240
21020105	Meal Subsidy	595,000	469,000	230,176
21020106	Utility Allowance	682,000	316,000	92,080
21020109	Leave Transport Grant	556,000	387,000	139,121
21020113	Hazard / Hardship Allowance	74,000	84,000	41,974
21020136	Responsibility Allowance	58,000	58,000	20,000
21020137	Medical Allowance	1,780,000	1,513,000	415,408
22	**Other Recurrent Cost**	**436,000,000**	**155,400,000**	**245,493,190**
2202	**GOODS AND SERVICES**	**436,000,000**	**155,400,000**	**245,493,190**
220201	**Transport & Travelling - General**	**1,200,000**	**1,200,000**	**879,460**
22020102	Local Travel & Transport - Others	1,200,000	1,200,000	879,460
220203	**Materials and Supplies - General**	**2,400,000**	**890,000**	**361,300**
22020301	Office Materials and Consumables	700,000	710,000	270,000
22020302	Books	200,000	10,000	10,000
22020305	Printing of Non-security Documents	1,500,000	170,000	81,300
220204	**Maintenance Services - General**	**6,360,000**	**3,060,000**	**3,602,050**
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,200,000	2,000,000	2,926,550
22020402	Maintenance of Office Furniture	350,000	300,000	300,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101400100 Research, Evaluation and Political Affairs Directorate

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020403	Maintenance of Office Building / Residential Quarters	310,000	360,000	140,000
22020404	Maintenance of Office / IT Equipment	500,000	400,000	235,500
220205	**Training - General**	**900,000**	**300,000**	**290,000**
22020501	Local Training	900,000	300,000	290,000
220209	**Financial Charges - General**	**40,000**	**50,000**	**14,906**
22020901	Bank Charges (Other than Interest)	40,000	50,000	14,906
220210	**Miscellaneous Expenses - General**	**425,100,000**	**149,900,000**	**240,345,474**
22021001	Refreshment and Meals	2,000,000	1,500,000	973,000
22021002	Honorarium and Sitting Allowance Payments	3,000,000	2,300,000	1,287,000
22021020	Election Logistic Supports	20,000,000	20,000,000	19,000,000
22021044	Committees and Commissions	400,000,000	126,000,000	219,085,474
22021065	Awards and Prizes of Excellence	100,000	100,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011101800100 Special Service Directorate

Estimates of the amount required for the services of this organisation in the year 2025:

One Billion, Five Hundred and Seventy Seven Million, Seven Hundred and Sixty Four Thousand Naira

₦ 1,577,764,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,577,764,000**	**1,188,329,000**	**756,090,724**
21	Personnel Cost	358,764,000	29,600,000	19,096,110
22	Other Recurrent Cost	1,219,000,000	1,158,729,000	736,994,614

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 011101800100 Special Service Directorate

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**42**	**58,450,239**	**47**	**40**
General Salary Structure	**42**	**58,450,239**	**47**	**40**
Junior Staff	**5**	**5,003,381**	**10**	**3**
GL - 02		-	2	
GL - 03		-	3	
GL - 04	1	979,127		1
GL - 05	2	1,990,624	3	2
GL - 06	2	2,033,630	2	
Intermediate Staff	**25**	**30,802,072**	**30**	**29**
GL - 07	23	27,979,158	23	23
GL - 08	1	1,354,788	3	1
GL - 09	1	1,468,126	4	
GL - 10		-		5
Senior Staff	**12**	**22,644,786**	**7**	**8**
GL - 12	4	7,021,091		
GL - 13	2	3,762,929	4	4
GL - 14	6	11,860,766	3	4

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101800100 Special Service Directorate

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,577,764,000**	**1,188,329,000**	**756,090,724**
21	**Personnel Cost**	**358,764,000**	**29,600,000**	**19,096,110**
2101	**SALARIES AND WAGES**	**30,487,000**	**14,526,000**	**10,351,282**
210101	**Salaries and Wages**	**30,487,000**	**14,526,000**	**10,351,282**
21010101	Salary	30,487,000	14,526,000	10,351,282
2102	**ALLOWANCES**	**328,278,000**	**15,074,000**	**8,744,828**
210201	**Regular / Non-Regular Allowances**	**328,278,000**	**15,074,000**	**8,744,828**
21020103	Transport Allowance	5,987,000	3,187,000	1,781,632
21020104	Rent Supplement	6,097,000	2,905,000	2,070,256
21020105	Meal Subsidy	2,523,000	1,402,000	885,104
21020106	Utility Allowance	2,830,000	980,000	576,880
21020109	Leave Transport Grant	3,049,000	1,453,000	1,035,128
21020113	Hazard / Hardship Allowance	292,000	963,000	22,068
21020133	Security Allowance	300,000,000	-	-
21020136	Responsibility Allowance	22,000	-	-
21020137	Medical Allowance	7,478,000	4,184,000	2,373,760
22	**Other Recurrent Cost**	**1,219,000,000**	**1,158,729,000**	**736,994,614**
2202	**GOODS AND SERVICES**	**1,219,000,000**	**1,158,729,000**	**736,994,614**
220201	**Transport & Travelling - General**	**500,000**	**2,000,000**	**36,900**
22020102	Local Travel & Transport - Others	500,000	2,000,000	36,900
220202	**Utilities General**	**500,000**	**548,000**	**181,100**
22020204	Satellites Broadcasting Access Charges	500,000	548,000	181,100
220203	**Materials and Supplies - General**	**600,000**	**600,000**	**134,500**
22020303	Newspapers	200,000	200,000	-
22020304	Magazines & Periodicals	100,000	100,000	-
22020305	Printing of Non-security Documents	300,000	300,000	134,500

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101800100 Special Service Directorate

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220204	**Maintenance Services - General**	**2,700,000**	**5,352,000**	**492,500**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	4,500,000	205,500
22020402	Maintenance of Office Furniture	200,000	350,000	-
22020404	Maintenance of Office / IT Equipment	300,000	302,000	260,000
22020405	Maintenance of Plants / Generators	100,000	100,000	27,000
22020411	Maintenance of Communication Equipments	100,000	100,000	-
220205	**Training - General**	**450,000**	**450,000**	**80,000**
22020501	Local Training	450,000	450,000	80,000
220206	**Other Services - General**	**1,200,000,000**	**1,101,239,000**	**726,012,314**
22020601	Security Services	400,000,000	477,239,000	212,433,332
22020604	Security Vote (Including Operations)	800,000,000	624,000,000	513,578,983
220208	**Fuel and Lubricant - General**	**1,000,000**	**5,000,000**	**711,000**
22020801	Motor Vehicle Fuel Cost	1,000,000	5,000,000	711,000
220209	**Financial Charges - General**	**100,000**	**-**	**-**
22020901	Bank Charges (Other than Interest)	100,000	-	-
220210	**Miscellaneous Expenses - General**	**13,150,000**	**43,540,000**	**9,346,300**
22021001	Refreshment and Meals	1,000,000	1,500,000	253,500
22021002	Honorarium and Sitting Allowance Payments	2,650,000	2,800,000	1,800,000
22021003	Publicity and Advertisements	1,000,000	3,240,000	540,000
22021078	Special Services & Other Security Expenses	8,500,000	36,000,000	6,752,800

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011101800200 Council Affairs Department

Estimates of the amount required for the services of this organisation in the year 2025:

Twenty Four Million, Six Hundred and Forty Nine Thousand Naira

₦ 24,649,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**24,649,000**	**12,000,000**	**14,761,822**
22	Other Recurrent Cost	24,649,000	12,000,000	14,761,822

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101800200 Council Affairs Department

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**24,649,000**	**12,000,000**	**14,761,822**
22	**Other Recurrent Cost**	**24,649,000**	**12,000,000**	**14,761,822**
2202	**GOODS AND SERVICES**	**24,649,000**	**12,000,000**	**14,761,822**
220201	**Transport & Travelling - General**	**162,000**	**162,000**	**50,000**
22020102	Local Travel & Transport - Others	162,000	162,000	50,000
220202	**Utilities General**	**200,000**	**200,000**	**89,800**
22020204	Satellites Broadcasting Access Charges	200,000	200,000	89,800
220203	**Materials and Supplies - General**	**12,305,000**	**5,834,000**	**7,603,601**
22020301	Office Materials and Consumables	4,900,000	2,950,000	2,800,401
22020303	Newspapers	100,000	100,000	-
22020305	Printing of Non-security Documents	7,205,000	2,784,000	4,803,200
22020309	Uniforms & Other Clothing	100,000	-	-
220204	**Maintenance Services - General**	**1,632,000**	**1,954,000**	**560,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	500,000	1,354,000	200,000
22020402	Maintenance of Office Furniture	100,000	100,000	-
22020404	Maintenance of Office / IT Equipment	532,000	500,000	240,000
22020405	Maintenance of Plants / Generators	500,000	-	120,000
220205	**Training - General**	**300,000**	**300,000**	**-**
22020501	Local Training	300,000	300,000	-
220208	**Fuel and Lubricant - General**	**900,000**	**830,000**	**599,600**
22020801	Motor Vehicle Fuel Cost	900,000	830,000	599,600
220209	**Financial Charges - General**	**50,000**	**20,000**	**16,621**
22020901	Bank Charges (Other than Interest)	50,000	20,000	16,621
220210	**Miscellaneous Expenses - General**	**9,100,000**	**2,700,000**	**5,842,200**
22021001	Refreshment and Meals	8,500,000	2,500,000	5,653,600

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011101800200 Council Affairs Department

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021002	Honorarium and Sitting Allowance Payments	600,000	200,000	188,600

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011103300100 Jigawa State Agency for the Control of AIDS

Estimates of the amount required for the services of this organisation in the year 2025:

Three Million, Six Hundred Thousand Naira

₦ 3,600,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**3,600,000**	**3,600,000**	**1,249,500**
22	Other Recurrent Cost	3,600,000	3,600,000	1,249,500

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011103300100 Jigawa State Agency for the Control of AIDS

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**3,600,000**	**3,600,000**	**1,249,500**
22	**Other Recurrent Cost**	**3,600,000**	**3,600,000**	**1,249,500**
2202	**GOODS AND SERVICES**	**3,600,000**	**3,600,000**	**1,249,500**
220201	**Transport & Travelling - General**	**350,000**	**350,000**	**150,000**
22020102	Local Travel & Transport - Others	350,000	350,000	150,000
220202	**Utilities General**	**150,000**	**150,000**	**5,000**
22020204	Satellites Broadcasting Access Charges	150,000	150,000	5,000
220203	**Materials and Supplies - General**	**980,000**	**980,000**	**404,546**
22020301	Office Materials and Consumables	800,000	800,000	324,546
22020317	Reagents Chemicals and Cleansing Materials	180,000	180,000	80,000
220204	**Maintenance Services - General**	**560,000**	**615,000**	**198,500**
22020401	Maintenance of Motor Vehicles / Transport Equipment	320,000	320,000	120,000
22020402	Maintenance of Office Furniture	50,000	45,000	15,000
22020403	Maintenance of Office Building / Residential Quarters	50,000	120,000	8,500
22020404	Maintenance of Office / IT Equipment	50,000	50,000	25,000
22020406	Other Maintenance Services	90,000	80,000	30,000
220205	**Training - General**	**80,000**	**80,000**	**45,000**
22020501	Local Training	80,000	80,000	45,000
220206	**Other Services - General**	**45,000**	**40,000**	**-**
22020610	Environmental Services	45,000	40,000	-
220208	**Fuel and Lubricant - General**	**540,000**	**250,000**	**41,000**
22020801	Motor Vehicle Fuel Cost	400,000	200,000	1,000
22020803	Plant / Generator Fuel Cost	140,000	50,000	40,000
220209	**Financial Charges - General**	**20,000**	**20,000**	**10,454**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011103300100 Jigawa State Agency for the Control of AIDS

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020901	Bank Charges (Other than Interest)	20,000	20,000	10,454
220210	**Miscellaneous Expenses - General**	**875,000**	**1,115,000**	**395,000**
22021001	Refreshment and Meals	50,000	90,000	45,000
22021002	Honorarium and Sitting Allowance Payments	200,000	200,000	100,000
22021003	Publicity and Advertisements	30,000	30,000	10,000
22021047	Community Engagement, Sensitization & Mobilization Activit	95,000	95,000	-
22021049	Special Health Programmes & Initiatives	300,000	500,000	150,000
22021050	Official Ceremonies and Celebrations	100,000	100,000	30,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	100,000	100,000	60,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011103902100 Jigawa State Agricultural Research Institute

Estimates of the amount required for the services of this organisation in the year 2025:
Two Hundred and Forty Seven Million, Two Hundred and Seventy Six Thousand Naira
₦ 247,276,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**247,276,000**	**168,554,000**	**83,817,807**
21	Personnel Cost	228,576,000	150,554,000	78,322,162
22	Other Recurrent Cost	18,700,000	18,000,000	5,495,645

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 011103902100 Jigawa State Agricultural Research Institute

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**59**	**196,335,659**	**99**	**49**
Consolidated Polytechnics and College of Education Salary Structure	**30**	**148,924,392**	**28**	**25**
Junior Staff	**6**	**13,345,593**	**2**	**1**
GL - 07	4	8,430,239		
GL - 08	1	2,548,174	1	1
GL - 09	1	2,367,180	1	
Intermediate Staff	**9**	**33,040,511**	**8**	**9**
GL - 11	5	17,657,632	6	8
GL - 12	4	15,382,879	2	1
Senior Staff	**15**	**102,538,288**	**18**	**15**
GL - 13	1	4,739,765	4	3
GL - 14	3	17,108,582	2	3
GL - 15	11	80,689,941	12	9
Consolidated Tertiary Education Institutions Salary Structure	**29**	**47,411,267**	**71**	**24**
Junior Staff	**24**	**34,342,531**	**64**	**22**
GL - 02	3	2,843,058	23	3
GL - 03	5	4,962,695	10	3
GL - 04	2	2,165,668	2	1
GL - 05	2	2,435,266	17	6
GL - 06	12	21,935,844	12	9
Intermediate Staff	**5**	**13,068,736**	**7**	**2**
GL - 07	2	4,826,998	7	1
GL - 08	3	8,241,738		1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011103902100 Jigawa State Agricultural Research Institute

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**247,276,000**	**168,554,000**	**83,817,807**
21	**Personnel Cost**	**228,576,000**	**150,554,000**	**78,322,162**
2101	**SALARIES AND WAGES**	**59,812,000**	**43,490,000**	**20,217,627**
210101	**Salaries and Wages**	**59,812,000**	**43,490,000**	**20,217,627**
21010101	Salary	59,812,000	43,490,000	20,217,627
2102	**ALLOWANCES**	**168,764,000**	**107,064,000**	**58,104,535**
210201	**Regular / Non-Regular Allowances**	**168,764,000**	**107,064,000**	**58,104,535**
21020104	Rent Supplement	34,003,000	17,365,000	13,464,777
21020108	Peculiar Allownance	8,610,000	6,192,000	1,089,500
21020114	Board Members Allowance	1,500,000	1,350,000	-
21020129	Contract Addition	132,000	132,000	88,087
21020149	Consolidated Allowance	93,911,000	79,800,000	40,747,815
21020157	Sabbatical Allowance	22,878,000	-	-
21020164	Consequential Increase	7,731,000	2,225,000	2,714,356
22	**Other Recurrent Cost**	**18,700,000**	**18,000,000**	**5,495,645**
2202	**GOODS AND SERVICES**	**18,700,000**	**18,000,000**	**5,495,645**
220201	**Transport & Travelling - General**	**6,500,000**	**5,000,000**	**3,593,950**
22020102	Local Travel & Transport - Others	6,500,000	5,000,000	3,593,950
220202	**Utilities General**	**542,000**	**542,000**	**43,000**
22020203	Internet Access Charges	342,000	342,000	8,000
22020205	Water rates & Charges	200,000	200,000	35,000
220203	**Materials and Supplies - General**	**2,908,000**	**2,908,000**	**402,400**
22020301	Office Materials and Consumables	800,000	800,000	339,400
22020303	Newspapers	108,000	108,000	63,000
22020317	Reagents Chemicals and Cleansing Materials	2,000,000	2,000,000	-
220204	**Maintenance Services - General**	**5,050,000**	**4,750,000**	**497,750**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011103902100 Jigawa State Agricultural Research Institute

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,500,000	1,000,000	459,750
22020404	Maintenance of Office / IT Equipment	300,000	300,000	15,000
22020405	Maintenance of Plants / Generators	750,000	750,000	23,000
22020406	Other Maintenance Services	500,000	700,000	-
22020425	Maintenance of Lab/Workshop Tools and Instrument	2,000,000	2,000,000	-
220205	**Training - General**	**700,000**	**500,000**	**470,000**
22020501	Local Training	700,000	500,000	470,000
220206	**Other Services - General**	**400,000**	**400,000**	**-**
22020605	Cleaning and Fumigation Services	400,000	400,000	-
220209	**Financial Charges - General**	**50,000**	**100,000**	**6,493**
22020901	Bank Charges (Other than Interest)	50,000	100,000	6,493
220210	**Miscellaneous Expenses - General**	**2,550,000**	**3,800,000**	**482,052**
22021001	Refreshment and Meals	850,000	800,000	155,450
22021046	Livestock feeding and Medicament	1,700,000	3,000,000	326,602

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011104004001 Jigawa State Public Complaints and Anti-Corruption Commission

Estimates of the amount required for the services of this organisation in the year 2025:

One Hundred and Forty Seven Million, Four Hundred and Seventy Four Thousand Naira

₦ 147,474,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**147,474,000**	**55,511,000**	**24,764,829**
21	Personnel Cost	32,474,000	15,511,000	6,740,790
22	Other Recurrent Cost	115,000,000	40,000,000	18,024,039

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 011104004001 Jigawa State Public Complaints and Anti-Corruption Commission

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**8**	**10,503,054**		
General Salary Structure	**8**	**10,503,054**		
Junior Staff	**4**	**4,067,259**		
GL - 06	4	4,067,259		
Intermediate Staff	**1**	**1,426,140**		
GL - 10	1	1,426,140		
Senior Staff	**3**	**5,009,655**		
GL - 12	1	1,566,357		
GL - 13	1	1,681,628		
GL - 14	1	1,761,670		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011104004001 Jigawa State Public Complaints and Anti-Corruption Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**147,474,000**	**55,511,000**	**24,764,829**
21	**Personnel Cost**	**32,474,000**	**15,511,000**	**6,740,790**
2101	**SALARIES AND WAGES**	**5,378,000**	**3,566,000**	**2,450,610**
210101	**Salaries and Wages**	**5,378,000**	**3,566,000**	**2,450,610**
21010101	Salary	4,041,000	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	1,337,000	3,566,000	2,450,610
2102	**ALLOWANCES**	**27,095,000**	**11,945,000**	**4,290,180**
210201	**Regular / Non-Regular Allowances**	**22,616,000**	**-**	**-**
21020103	Transport Allowance	1,243,000	-	-
21020104	Rent Supplement	808,000	-	-
21020105	Meal Subsidy	539,000	-	-
21020106	Utility Allowance	378,000	-	-
21020109	Leave Transport Grant	404,000	-	-
21020111	In-lieu of Overtime / Agency Allowance	5,952,000	-	-
21020117	Domestic Staff Allowance	1,800,000	-	-
21020133	Security Allowance	5,884,000	-	-
21020136	Responsibility Allowance	480,000	-	-
21020137	Medical Allowance	831,000	-	-
21020138	Furniture Allowance	3,106,000	-	-
21020140	Outfit/Robe Allowance	1,190,000	-	-
210203	**CRFC Charges Allowances**	**4,480,000**	**11,945,000**	**4,290,180**
21020306	Utility Allowance (CRFC)	401,000	1,070,000	735,456
21020307	Entertainment Allowance (CRFC)	401,000	1,070,000	735,456
21020309	Leave Transport Grant (CRFC)	134,000	357,000	-
21020317	Domestic Staff Allowance (CRFC)	1,003,000	2,674,000	-
21020318	Personal Assistant Allowance (CRFC)	334,000	891,000	612,888

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011104004001 Jigawa State Public Complaints and Anti-Corruption Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
21020322	Motor Vehicle Maintenance Allowance (CRFC)	1,003,000	2,674,000	1,838,646
21020324	Newspaper Allowance (CRFC)	201,000	535,000	367,734
21020330	Accommodation Allowance (CRFC)	1,003,000	2,674,000	-
22	**Other Recurrent Cost**	**115,000,000**	**40,000,000**	**18,024,039**
2202	**GOODS AND SERVICES**	**115,000,000**	**40,000,000**	**18,024,039**
220201	**Transport & Travelling - General**	**15,000,000**	**5,000,000**	**4,757,000**
22020102	Local Travel & Transport - Others	15,000,000	5,000,000	4,757,000
220202	**Utilities General**	**6,000,000**	**4,000,000**	**208,000**
22020201	Electricity Charges	2,000,000	2,000,000	178,000
22020203	Internet Access Charges	2,000,000	1,000,000	20,000
22020204	Satellites Broadcasting Access Charges	2,000,000	1,000,000	10,000
220203	**Materials and Supplies - General**	**17,500,000**	**8,600,000**	**2,107,790**
22020301	Office Materials and Consumables	5,000,000	-	-
22020302	Books	3,000,000	3,000,000	337,050
22020303	Newspapers	500,000	600,000	88,000
22020304	Magazines & Periodicals	2,000,000	-	-
22020305	Printing of Non-security Documents	4,000,000	4,000,000	1,396,940
22020306	Printing of Security Documents	3,000,000	1,000,000	285,800
220204	**Maintenance Services - General**	**16,000,000**	**16,000,000**	**7,010,249**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	2,000,000	6,000
22020402	Maintenance of Office Furniture	2,000,000	1,000,000	588,000
22020404	Maintenance of Office / IT Equipment	3,000,000	2,000,000	801,100
22020405	Maintenance of Plants / Generators	2,000,000	1,000,000	35,000
22020406	Other Maintenance Services	7,000,000	10,000,000	5,580,149
220205	**Training - General**	**8,000,000**	**4,000,000**	**1,116,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011104004001 Jigawa State Public Complaints and Anti-Corruption Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020501	Local Training	8,000,000	4,000,000	1,116,000
220206	**Other Services - General**	**5,000,000**	**-**	**-**
22020601	Security Services	5,000,000	-	-
220207	**Consulting and Professional Services**	**23,000,000**	**-**	**-**
22020701	Financial Consulting	5,000,000	-	-
22020702	Information Technology Consulting	3,000,000	-	-
22020703	Legal Service	15,000,000	-	-
220208	**Fuel and Lubricant - General**	**10,000,000**	**2,400,000**	**425,000**
22020801	Motor Vehicle Fuel Cost	10,000,000	2,400,000	425,000
220209	**Financial Charges - General**	**200,000**	**-**	**-**
22020901	Bank Charges (Other than Interest)	200,000	-	-
220210	**Miscellaneous Expenses - General**	**14,300,000**	**-**	**2,400,000**
22021001	Refreshment and Meals	3,000,000	-	-
22021002	Honorarium and Sitting Allowance Payments	3,000,000	-	-
22021003	Publicity and Advertisements	2,300,000	-	-
22021004	Medical Expenses	1,000,000	-	-
22021044	Committees and Commissions	5,000,000	-	2,400,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011200100100 State House of Assembly

Estimates of the amount required for the services of this organisation in the year 2025:
Four Billion, Seven Hundred and Eighty Two Million, Ninety Four Thousand Naira
₦ 4,782,094,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**4,782,094,000**	**4,850,900,000**	**2,492,882,608**
21	Personnel Cost	522,094,000	580,900,000	190,710,085
22	Other Recurrent Cost	4,260,000,000	4,270,000,000	2,302,172,523

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 011200100100 State House of Assembly

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**162**	**229,549,694**	**153**	**155**
General Salary Structure	**162**	**229,549,694**	**153**	**155**
Junior Staff	**60**	**59,939,538**	**59**	**58**
GL - 03		-	5	4
GL - 04	37	36,227,692	33	34
GL - 05	13	12,939,057	15	15
GL - 06	10	10,772,789	6	5
Intermediate Staff	**70**	**96,904,016**	**68**	**74**
GL - 07	23	27,979,158	28	27
GL - 08	15	19,809,024	6	8
GL - 09	15	22,021,884	9	15
GL - 10	17	27,093,950	25	24
Senior Staff	**32**	**72,706,140**	**26**	**23**
GL - 12	11	19,308,000	8	4
GL - 13	5	9,407,321	3	3
GL - 14	6	11,860,766	7	7
GL - 15	4	11,708,074	4	3
GL - 16	5	16,835,327	4	5
GL - 17	1	3,586,652		1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011200100100 State House of Assembly

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**4,782,094,000**	**4,850,900,000**	**2,492,882,608**
21	**Personnel Cost**	**522,094,000**	**580,900,000**	**190,710,085**
2101	**SALARIES AND WAGES**	**158,948,000**	**283,465,000**	**28,296,428**
210101	**Salaries and Wages**	**158,948,000**	**283,465,000**	**28,296,428**
21010101	Salary	158,948,000	92,565,000	28,296,428
21010103	Consolidated Revenue Fund Charges - Salaries	-	190,900,000	-
2102	**ALLOWANCES**	**363,146,000**	**297,435,000**	**162,413,657**
210201	**Regular / Non-Regular Allowances**	**363,146,000**	**297,435,000**	**162,413,657**
21020103	Transport Allowance	22,937,000	10,212,000	6,885,334
21020104	Rent Supplement	25,545,000	10,158,000	623,936
21020105	Meal Subsidy	9,676,000	4,452,000	2,998,667
21020106	Utility Allowance	24,406,000	15,630,000	8,272,016
21020107	Entertainment	13,881,000	12,648,000	8,188,824
21020109	Leave Transport Grant	11,842,000	5,204,000	4,997,394
21020113	Hazard / Hardship Allowance	582,000	582,000	378,520
21020115	Journal Allowance	45,000	45,000	42,360
21020117	Domestic Staff Allowance	42,610,000	34,212,000	20,888,058
21020118	Personal Assistant Allowance	11,403,000	10,444,000	6,962,677
21020122	Motor Vehicle Maintenance Allowance	34,210,000	31,332,000	20,888,058
21020123	Constituency Allowance	20,264,000	20,264,000	13,509,386
21020124	Newspaper Allowance	6,842,000	6,266,000	4,177,067
21020125	Accommodation Allowance	4,022,000	4,022,000	-
21020126	Members Recess Allowance	4,053,000	4,053,000	2,902,000
21020128	Rural Posting Allowance	284,000	284,000	141,265
21020133	Security Allowance	344,000	244,000	233,376

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011200100100 State House of Assembly

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
21020134	Allowance for Committee Chairmen (House of Assembly)	2,056,000	2,471,000	1,370,932
21020136	Responsibility Allowance	3,312,000	1,872,000	133,728
21020137	Medical Allowance	28,843,000	13,619,000	9,257,334
21020138	Furniture Allowance	3,744,000	3,744,000	-
21020140	Outfit/Robe Allowance	55,132,000	68,923,000	36,754,693
21020144	Legislative Allowances	36,349,000	36,106,000	12,298,080
21020145	Weigh-in Allowance	765,000	650,000	509,952
22	**Other Recurrent Cost**	**4,260,000,000**	**4,270,000,000**	**2,302,172,523**
2202	**GOODS AND SERVICES**	**4,218,000,000**	**4,249,000,000**	**2,284,092,523**
220201	**Transport & Travelling - General**	**1,130,000,000**	**910,000,000**	**450,814,286**
22020102	Local Travel & Transport - Others	30,000,000	30,000,000	16,245,000
22020104	International Travel & Transport - Others	1,100,000,000	880,000,000	434,569,286
220202	**Utilities General**	**71,000,000**	**76,000,000**	**38,606,094**
22020201	Electricity Charges	45,000,000	45,000,000	20,373,374
22020202	Telephone Charges	1,000,000	1,000,000	550,000
22020203	Internet Access Charges	5,000,000	10,000,000	2,500,000
22020210	Other Utility Charges	20,000,000	20,000,000	15,182,720
220203	**Materials and Supplies - General**	**80,000,000**	**92,000,000**	**31,882,700**
22020301	Office Materials and Consumables	10,000,000	30,000,000	5,254,200
22020305	Printing of Non-security Documents	35,000,000	30,000,000	12,817,500
22020311	Foodstuff / Catering Materials Supplies	35,000,000	32,000,000	13,811,000
220204	**Maintenance Services - General**	**106,800,000**	**108,500,000**	**75,362,110**
22020401	Maintenance of Motor Vehicles / Transport Equipment	35,000,000	25,500,000	24,265,000
22020402	Maintenance of Office Furniture	5,000,000	5,000,000	3,565,501

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011200100100 State House of Assembly

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020403	Maintenance of Office Building / Residential Quarters	40,000,000	45,500,000	25,775,500
22020404	Maintenance of Office / IT Equipment	1,800,000	2,000,000	1,205,369
22020405	Maintenance of Plants / Generators	20,000,000	27,500,000	18,152,000
22020406	Other Maintenance Services	2,000,000	10t	-
22020411	Maintenance of Communication Equipments	1,000,000	1,000,000	765,540
22020415	Maintenance of Water Facilities	2,000,000	2,000,000	1,633,200
220205	**Training - General**	**320,000,000**	**440,000,000**	**75,270,000**
22020501	Local Training	150,000,000	150,000,000	75,270,000
22020502	International Training	170,000,000	290,000,000	-
220206	**Other Services - General**	**60,000,000**	**55,000,000**	**43,500,000**
22020605	Cleaning and Fumigation Services	60,000,000	55,000,000	43,500,000
220207	**Consulting and Professional Services**	**45,000,000**	**12,800,000**	**35,837,000**
22020701	Financial Consulting	40,000,000	2,300,000	31,250,000
22020703	Legal Service	5,000,000	10,500,000	4,587,000
220208	**Fuel and Lubricant - General**	**60,000,000**	**77,500,000**	**69,232,657**
22020801	Motor Vehicle Fuel Cost	40,000,000	27,500,000	26,806,657
22020803	Plant / Generator Fuel Cost	20,000,000	50,000,000	42,426,000
220209	**Financial Charges - General**	**200,000**	**200,000**	**135,052**
22020901	Bank Charges (Other than Interest)	200,000	200,000	135,052
220210	**Miscellaneous Expenses - General**	**2,345,000,000**	**2,477,000,000**	**1,463,452,624**
22021001	Refreshment and Meals	10,000,000	23,000,000	15,508,500
22021002	Honorarium and Sitting Allowance Payments	270,000,000	250,000,000	239,890,000
22021003	Publicity and Advertisements	5,000,000	5,000,000	3,228,124
22021004	Medical Expenses	50,000,000	150,000,000	25,000,000
22021007	Welfare Packages	30,000,000	25,000,000	3,040,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011200100100 State House of Assembly

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021043	Official Presents and Souvenirs	10,000,000	20,500,000	3,400,000
22021044	Committees and Commissions	1,563,000,000	1,500,500,000	896,760,000
22021047	Community Engagement, Sensitization & Mobilization Activit	120,000,000	160,000,000	40,000,000
22021048	Religious Pilgrimage Operations	250,000,000	300,000,000	217,200,000
22021057	Casual Workers	30,000,000	28,000,000	16,246,000
22021066	Operational Expenses of Special Advisers, Assistants & Other Aides	5,000,000	10,000,000	2,400,000
22021071	Protocol Services & Expenses	2,000,000	5,000,000	780,000
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**42,000,000**	**21,000,000**	**18,080,000**
220401	**Local Grants and Contributions**	**42,000,000**	**21,000,000**	**18,080,000**
22040109	Grants to Communities and NGOs	-	10t	-
22040112	Grant to Professional Bodies	2,000,000	10t	-
22040113	Assistance and Donations General	40,000,000	21,000,000	18,080,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 011200100115 Assembly Service Commission

Estimates of the amount required for the services of this organisation in the year 2025:
One Hundred and Ninety Four Million, Nine Hundred and Twenty Thousand Naira
₦ 194,920,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**194,920,000**	**212,891,000**	**24,148,660**
21	Personnel Cost	49,120,000	82,891,000	7,687,810
22	Other Recurrent Cost	145,800,000	130,000,000	16,460,850

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011200100115 Assembly Service Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**194,920,000**	**212,891,000**	**24,148,660**
21	**Personnel Cost**	**49,120,000**	**82,891,000**	**7,687,810**
2101	**SALARIES AND WAGES**	**7,151,000**	**76,937,000**	**2,643,937**
210101	**Salaries and Wages**	**7,151,000**	**76,937,000**	**2,643,937**
21010101	Salary	-	75,600,000	-
21010103	Consolidated Revenue Fund Charges - Salaries	6,151,000	1,337,000	1,545,093
21010104	Salary Arrears	1,000,000	-	1,098,844
2102	**ALLOWANCES**	**41,969,000**	**5,954,000**	**5,043,873**
210201	**Regular / Non-Regular Allowances**	**3,244,000**	**1,474,000**	**-**
21020126	Members Recess Allowance	-	360,000	-
21020137	Medical Allowance	-	1,114,000	-
21020144	Legislative Allowances	3,244,000	-	-
210203	**CRFC Charges Allowances**	**38,725,000**	**4,480,000**	**5,043,873**
21020306	Utility Allowance (CRFC)	1,845,000	401,000	485,843
21020307	Entertainment Allowance (CRFC)	1,845,000	401,000	463,537
21020309	Leave Transport Grant (CRFC)	615,000	134,000	-
21020314	Board Members Allowance (CRFC)	18,120,000	-	-
21020317	Domestic Staff Allowance (CRFC)	4,613,000	1,003,000	1,158,822
21020318	Personal Assistant Allowance (CRFC)	1,538,000	334,000	386,273
21020322	Motor Vehicle Maintenance Allowance (CRFC)	4,613,000	1,003,000	1,158,816
21020324	Newspaper Allowance (CRFC)	923,000	201,000	231,761
21020330	Accommodation Allowance (CRFC)	4,613,000	1,003,000	1,158,821
22	**Other Recurrent Cost**	**145,800,000**	**130,000,000**	**16,460,850**
2202	**GOODS AND SERVICES**	**145,800,000**	**130,000,000**	**16,460,850**
220201	**Transport & Travelling - General**	**87,000,000**	**85,700,000**	**846,000**
22020102	Local Travel & Transport - Others	17,000,000	15,700,000	846,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011200100115 Assembly Service Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020104	International Travel & Transport - Others	70,000,000	70,000,000	-
220202	**Utilities General**	**650,000**	**650,000**	**126,000**
22020203	Internet Access Charges	50,000	50,000	10,000
22020204	Satellites Broadcasting Access Charges	500,000	500,000	46,000
22020210	Other Utility Charges	100,000	100,000	70,000
220203	**Materials and Supplies - General**	**15,500,000**	**15,500,000**	**351,350**
22020301	Office Materials and Consumables	1,100,000	1,100,000	351,350
22020305	Printing of Non-security Documents	13,400,000	14,400,000	-
22020312	Production , Publication and Circulation of Annual Financial Statement	1,000,000	-	-
220204	**Maintenance Services - General**	**2,950,000**	**1,450,000**	**1,775,500**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,200,000	1,200,000	850,000
22020402	Maintenance of Office Furniture	150,000	100,000	50,000
22020403	Maintenance of Office Building / Residential Quarters	1,000,000	50,000	825,500
22020404	Maintenance of Office / IT Equipment	100,000	100,000	50,000
22020405	Maintenance of Plants / Generators	500,000	-	-
220205	**Training - General**	**11,850,000**	**11,850,000**	**1,100,000**
22020501	Local Training	3,450,000	3,450,000	1,100,000
22020503	Manpower Planning and Other Staff Development Expenses	8,400,000	8,400,000	-
220206	**Other Services - General**	**850,000**	**350,000**	**150,000**
22020612	Recruitment and Employment Activities	350,000	350,000	150,000
22020614	Hotels and Temporary Accomodatiom	500,000	-	-
220207	**Consulting and Professional Services**	**1,000,000**	**-**	**-**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 011200100115 Assembly Service Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020709	Auditing of Accounts	1,000,000	-	-
220208	**Fuel and Lubricant - General**	**600,000**	**600,000**	**-**
22020801	Motor Vehicle Fuel Cost	600,000	600,000	-
220209	**Financial Charges - General**	**50,000**	**50,000**	**-**
22020901	Bank Charges (Other than Interest)	50,000	50,000	-
220210	**Miscellaneous Expenses - General**	**25,350,000**	**13,850,000**	**12,112,000**
22021001	Refreshment and Meals	4,800,000	4,800,000	3,200,000
22021002	Honorarium and Sitting Allowance Payments	5,000,000	6,000,000	8,912,000
22021003	Publicity and Advertisements	200,000	200,000	-
22021004	Medical Expenses	1,000,000	-	-
22021006	Postage and Courier Services	50,000	50,000	-
22021007	Welfare Packages	7,000,000	-	-
22021008	Subscription to Professional Bodies / National Council Registration	1,000,000	-	-
22021043	Official Presents and Souvenirs	500,000	-	-
22021044	Committees and Commissions	3,000,000	-	-
22021053	National Councils Meetings	2,800,000	2,800,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 012500100100 Office of the Head of State Civil Service

Estimates of the amount required for the services of this organisation in the year 2025:
Nine Hundred and Twenty Seven Million, Seven Hundred and Thirty Thousand Naira
₦ 927,730,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**927,730,000**	**786,600,000**	**438,385,114**
21	Personnel Cost	350,000,000	229,000,000	107,699,376
22	Other Recurrent Cost	577,730,000	557,600,000	330,685,738

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 012500100100 Office of the Head of State Civil Service

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**927,730,000**	**786,600,000**	**438,385,114**
21	**Personnel Cost**	**350,000,000**	**229,000,000**	**107,699,376**
2101	**SALARIES AND WAGES**	**38,773,000**	**41,269,000**	**21,169,395**
210101	**Salaries and Wages**	**38,773,000**	**41,269,000**	**21,169,395**
21010101	Salary	38,773,000	41,269,000	21,169,395
2102	**ALLOWANCES**	**165,215,000**	**141,719,000**	**70,946,981**
210201	**Regular / Non-Regular Allowances**	**165,215,000**	**141,719,000**	**70,946,981**
21020104	Rent Supplement	1,003,000	1,003,000	-
21020106	Utility Allowance	11,632,000	12,381,000	6,163,701
21020107	Entertainment	11,632,000	12,381,000	6,163,682
21020109	Leave Transport Grant	3,877,000	4,127,000	3,128,605
21020113	Hazard / Hardship Allowance	31,789,000	789,000	789,000
21020117	Domestic Staff Allowance	29,080,000	30,952,000	15,885,052
21020118	Personal Assistant Allowance	9,693,000	10,317,000	4,586,047
21020122	Motor Vehicle Maintenance Allowance	29,080,000	30,952,000	13,815,803
21020124	Newspaper Allowance	5,816,000	6,190,000	3,081,742
21020125	Accommodation Allowance	28,077,000	29,949,000	15,546,847
21020136	Responsibility Allowance	2,387,000	1,531,000	1,020,863
21020151	Research Allowance	1,148,000	1,148,000	765,639
2103	**SOCIAL BENEFITS**	**146,012,000**	**46,012,000**	**15,583,000**
210301	**Social Benefits**	**146,012,000**	**46,012,000**	**15,583,000**
21030105	Severance Gratuity	54,012,000	4,012,000	-
21030106	Bereaved Family Allowance	4,000,000	4,000,000	610,000
21030107	Once-in-4-Years Furniture Allowance	88,000,000	38,000,000	14,973,000
22	**Other Recurrent Cost**	**577,730,000**	**557,600,000**	**330,685,738**
2202	**GOODS AND SERVICES**	**567,630,000**	**547,500,000**	**321,097,738**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 012500100100 Office of the Head of State Civil Service

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220201	**Transport & Travelling - General**	**5,000,000**	**5,000,000**	**4,032,000**
22020102	Local Travel & Transport - Others	5,000,000	5,000,000	4,032,000
220202	**Utilities General**	**400,000**	**300,000**	**354,000**
22020202	Telephone Charges	100,000	100,000	96,000
22020204	Satellites Broadcasting Access Charges	300,000	200,000	258,000
220203	**Materials and Supplies - General**	**1,000,000**	**900,000**	**966,000**
22020301	Office Materials and Consumables	300,000	300,000	220,400
22020303	Newspapers	200,000	100,000	245,600
22020305	Printing of Non-security Documents	500,000	500,000	500,000
220204	**Maintenance Services - General**	**146,500,000**	**146,700,000**	**45,683,329**
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,100,000	5,300,000	2,509,500
22020402	Maintenance of Office Furniture	300,000	300,000	251,000
22020403	Maintenance of Office Building / Residential Quarters	127,000,000	127,000,000	32,213,768
22020404	Maintenance of Office / IT Equipment	400,000	400,000	150,000
22020405	Maintenance of Plants / Generators	9,000,000	9,000,000	7,581,000
22020406	Other Maintenance Services	4,700,000	4,700,000	2,978,061
220205	**Training - General**	**16,030,000**	**18,900,000**	**480,000**
22020501	Local Training	5,400,000	5,400,000	480,000
22020503	Manpower Planning and Other Staff Development Expenses	10,630,000	13,500,000	-
220207	**Consulting and Professional Services**	**500,000**	**500,000**	**-**
22020702	Information Technology Consulting	500,000	500,000	-
220208	**Fuel and Lubricant - General**	**380,000,000**	**360,000,000**	**260,013,892**
22020801	Motor Vehicle Fuel Cost	4,000,000	4,000,000	2,077,492
22020803	Plant / Generator Fuel Cost	376,000,000	356,000,000	257,936,400
220209	**Financial Charges - General**	**100,000**	**100,000**	**56,584**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 012500100100 Office of the Head of State Civil Service

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020901	Bank Charges (Other than Interest)	100,000	100,000	56,584
220210	**Miscellaneous Expenses - General**	**18,100,000**	**15,100,000**	**9,511,933**
22021001	Refreshment and Meals	4,000,000	4,000,000	3,671,572
22021002	Honorarium and Sitting Allowance Payments	1,000,000	1,000,000	978,000
22021003	Publicity and Advertisements	4,500,000	1,500,000	700,361
22021006	Postage and Courier Services	100,000	100,000	32,000
22021043	Official Presents and Souvenirs	2,000,000	2,000,000	800,000
22021044	Committees and Commissions	500,000	500,000	200,000
22021053	National Councils Meetings	6,000,000	6,000,000	3,130,000
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**10,100,000**	**10,100,000**	**9,588,000**
220401	**Local Grants and Contributions**	**10,100,000**	**10,100,000**	**9,588,000**
22040109	Grants to Communities and NGOs	100,000	100,000	-
22040113	Assistance and Donations General	10,000,000	10,000,000	9,588,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 012500100200 Establishment and Service Matters Directorate

Estimates of the amount required for the services of this organisation in the year 2025:
Nine Hundred and Fifty Four Million, Nine Hundred and Fifty Three Thousand Naira
₦ 954,953,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**954,953,000**	**496,887,000**	**318,086,767**
21	Personnel Cost	940,953,000	487,287,000	314,607,772
22	Other Recurrent Cost	14,000,000	9,600,000	3,478,995

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 012500100200 Establishment and Service Matters Directorate

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**494**	**931,906,489**	**513**	**485**
General Salary Structure	**494**	**931,906,489**	**513**	**485**
Junior Staff	**45**	**47,383,474**	**43**	**44**
GL - 03	6	5,833,586	6	6
GL - 04	7	7,036,688	3	8
GL - 05	14	14,359,593	19	15
GL - 06	18	20,153,607	15	15
Intermediate Staff	**161**	**239,395,583**	**175**	**161**
GL - 07	36	45,432,775	42	37
GL - 08	25	34,144,428	30	21
GL - 09	51	78,203,992	48	52
GL - 10	49	81,614,388	55	51
Senior Staff	**288**	**645,127,432**	**295**	**280**
GL - 12	50	93,431,118	77	65
GL - 13	79	158,107,905	60	74
GL - 14	110	231,645,559	108	97
GL - 15	28	86,836,445	34	28
GL - 16	21	75,106,405	16	16

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 012500100200 Establishment and Service Matters Directorate

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**954,953,000**	**496,887,000**	**318,086,767**
21	**Personnel Cost**	**940,953,000**	**487,287,000**	**314,607,772**
2101	**SALARIES AND WAGES**	**509,309,000**	**265,261,000**	**174,965,704**
210101	**Salaries and Wages**	**509,309,000**	**265,261,000**	**174,965,704**
21010101	Salary	509,309,000	265,261,000	174,965,704
2102	**ALLOWANCES**	**431,645,000**	**222,026,000**	**139,642,068**
210201	**Regular / Non-Regular Allowances**	**431,645,000**	**222,026,000**	**139,642,068**
21020103	Transport Allowance	71,163,000	37,285,000	23,465,928
21020104	Rent Supplement	101,862,000	53,052,000	34,993,141
21020105	Meal Subsidy	29,790,000	16,372,000	10,303,384
21020106	Utility Allowance	33,788,000	12,024,000	7,561,728
21020107	Entertainment	911,000	687,000	407,648
21020109	Leave Transport Grant	50,931,000	26,526,000	17,495,570
21020113	Hazard / Hardship Allowance	8,947,000	4,292,000	1,999,697
21020117	Domestic Staff Allowance	41,160,000	18,000,000	10,904,678
21020129	Contract Addition	100,000	100,000	60,470
21020136	Responsibility Allowance	5,040,000	8,022,000	3,667,984
21020137	Medical Allowance	87,953,000	45,665,000	28,781,840
22	**Other Recurrent Cost**	**14,000,000**	**9,600,000**	**3,478,995**
2202	**GOODS AND SERVICES**	**14,000,000**	**9,600,000**	**3,478,995**
220201	**Transport & Travelling - General**	**2,000,000**	**1,000,000**	**150,600**
22020102	Local Travel & Transport - Others	2,000,000	1,000,000	150,600
220202	**Utilities General**	**400,000**	**400,000**	**126,000**
22020204	Satellites Broadcasting Access Charges	400,000	400,000	126,000
220203	**Materials and Supplies - General**	**2,100,000**	**1,600,000**	**939,400**
22020301	Office Materials and Consumables	1,500,000	1,000,000	770,400

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 012500100200 Establishment and Service Matters Directorate

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020305	Printing of Non-security Documents	500,000	500,000	169,000
22020309	Uniforms & Other Clothing	100,000	100,000	-
220204	**Maintenance Services - General**	**1,110,000**	**460,000**	**372,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	350,000	340,000
22020402	Maintenance of Office Furniture	40,000	40,000	-
22020403	Maintenance of Office Building / Residential Quarters	30,000	30,000	-
22020404	Maintenance of Office / IT Equipment	40,000	40,000	32,000
220205	**Training - General**	**1,500,000**	**1,500,000**	**320,100**
22020501	Local Training	1,500,000	1,500,000	320,100
220206	**Other Services - General**	**500,000**	**200,000**	**-**
22020612	Recruitment and Employment Activities	500,000	200,000	-
220208	**Fuel and Lubricant - General**	**1,350,000**	**400,000**	**39,000**
22020801	Motor Vehicle Fuel Cost	1,350,000	400,000	39,000
220209	**Financial Charges - General**	**20,000**	**20,000**	**2,195**
22020901	Bank Charges (Other than Interest)	20,000	20,000	2,195
220210	**Miscellaneous Expenses - General**	**5,020,000**	**4,020,000**	**1,529,700**
22021001	Refreshment and Meals	1,500,000	1,000,000	540,700
22021002	Honorarium and Sitting Allowance Payments	2,500,000	2,000,000	530,400
22021006	Postage and Courier Services	20,000	20,000	-
22021058	Public Service Reforms & SERVICOM Expenses	1,000,000	1,000,000	458,600

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 012500100300 Manpower Development and Training Directorate

Estimates of the amount required for the services of this organisation in the year 2025:

One Hundred and Five Million, Six Hundred Thousand Naira

₦ 105,600,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**105,600,000**	**96,000,000**	**58,111,675**
22	Other Recurrent Cost	105,600,000	96,000,000	58,111,675

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 012500100300 Manpower Development and Training Directorate

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**105,600,000**	**96,000,000**	**58,111,675**
22	**Other Recurrent Cost**	**105,600,000**	**96,000,000**	**58,111,675**
2202	**GOODS AND SERVICES**	**105,600,000**	**96,000,000**	**58,111,675**
220201	**Transport & Travelling - General**	**5,000,000**	**4,500,000**	**3,056,000**
22020102	Local Travel & Transport - Others	5,000,000	4,500,000	3,056,000
220203	**Materials and Supplies - General**	**6,500,000**	**6,000,000**	**4,096,950**
22020301	Office Materials and Consumables	4,500,000	4,500,000	2,667,000
22020305	Printing of Non-security Documents	2,000,000	1,500,000	1,429,950
220204	**Maintenance Services - General**	**2,500,000**	**2,400,000**	**1,624,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	2,000,000	1,293,000
22020402	Maintenance of Office Furniture	500,000	400,000	331,000
220205	**Training - General**	**86,500,000**	**79,000,000**	**46,182,600**
22020501	Local Training	82,000,000	75,000,000	44,884,200
22020502	International Training	2,000,000	2,000,000	-
22020503	Manpower Planning and Other Staff Development Expenses	2,500,000	2,000,000	1,298,400
220207	**Consulting and Professional Services**	**100,000**	**100,000**	**-**
22020701	Financial Consulting	100,000	100,000	-
220210	**Miscellaneous Expenses - General**	**5,000,000**	**4,000,000**	**3,152,125**
22021001	Refreshment and Meals	3,000,000	2,500,000	1,956,125
22021044	Committees and Commissions	2,000,000	1,500,000	1,196,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 012500100500 Manpower Development Institute

Estimates of the amount required for the services of this organisation in the year 2025:

Three Hundred and Six Million Naira

₦ 306,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**306,000,000**	**187,307,000**	**104,593,475**
21	Personnel Cost	110,000,000	46,600,000	26,503,448
22	Other Recurrent Cost	196,000,000	140,707,000	78,090,027

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 012500100500 Manpower Development Institute

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**24**	**86,091,452**	**27**	**19**
Consolidated Polytechnics and College of Education Salary Structure	**2**	**10,936,162**	**2**	**2**
Senior Staff	**2**	**10,936,162**	**2**	**2**
GL - 13	1	4,962,437		1
GL - 14	1	5,973,725	2	1
Consolidated Tertiary Education Institutions Salary Structure	**22**	**75,155,290**	**24**	**17**
Junior Staff	**3**	**5,000,267**	**10**	**3**
GL - 04		-	2	
GL - 05	1	1,254,173	3	3
GL - 06	2	3,746,094	5	
Intermediate Staff	**13**	**39,213,619**	**7**	**8**
GL - 07	1	2,467,079	1	1
GL - 08	4	10,784,888	3	1
GL - 09	6	18,940,560	3	5
GL - 10	2	7,021,092		1
Senior Staff	**6**	**30,941,404**	**7**	**6**
GL - 11	1	3,829,154	2	
GL - 12	1	4,166,436	1	2
GL - 13	3	15,195,813		3
GL - 14		-	4	1
GL - 15	1	7,750,001		
General Salary Structure		**-**	**1**	
Senior Staff		**-**	**1**	
GL - 13		-	1	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 012500100500 Manpower Development Institute

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**306,000,000**	**187,307,000**	**104,593,475**
21	**Personnel Cost**	**110,000,000**	**46,600,000**	**26,503,448**
2101	**SALARIES AND WAGES**	**27,788,000**	**14,222,000**	**11,833,611**
210101	**Salaries and Wages**	**27,788,000**	**14,222,000**	**11,833,611**
21010101	Salary	27,788,000	14,222,000	11,833,611
2102	**ALLOWANCES**	**82,212,000**	**32,378,000**	**14,669,837**
210201	**Regular / Non-Regular Allowances**	**82,212,000**	**32,378,000**	**14,669,837**
21020103	Transport Allowance	76,000	76,000	-
21020104	Rent Supplement	14,967,000	1,514,000	563,528
21020105	Meal Subsidy	7,033,000	33,000	-
21020106	Utility Allowance	25,000	25,000	-
21020108	Peculiar Allownance	610,000	464,000	307,072
21020109	Leave Transport Grant	60,000	60,000	-
21020114	Board Members Allowance	3,240,000	3,240,000	-
21020137	Medical Allowance	89,000	89,000	-
21020149	Consolidated Allowance	42,726,000	25,122,000	12,958,485
21020152	Baggage Allowance	13,230,000	1,600,000	-
21020164	Consequential Increase	156,000	156,000	840,752
22	**Other Recurrent Cost**	**196,000,000**	**140,707,000**	**78,090,027**
2202	**GOODS AND SERVICES**	**196,000,000**	**140,707,000**	**78,090,027**
220201	**Transport & Travelling - General**	**5,324,000**	**3,000,000**	**130,000**
22020102	Local Travel & Transport - Others	5,324,000	3,000,000	130,000
220202	**Utilities General**	**15,480,000**	**21,480,000**	**5,812,387**
22020201	Electricity Charges	14,000,000	20,000,000	5,324,000
22020202	Telephone Charges	500,000	500,000	-
22020203	Internet Access Charges	480,000	480,000	173,387

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 012500100500 Manpower Development Institute

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020204	Satellites Broadcasting Access Charges	500,000	500,000	315,000
220203	**Materials and Supplies - General**	**43,760,000**	**38,300,000**	**37,562,245**
22020301	Office Materials and Consumables	5,200,000	5,200,000	794,000
22020302	Books	460,000	1,000,000	-
22020303	Newspapers	100,000	100,000	44,750
22020305	Printing of Non-security Documents	1,200,000	1,200,000	77,000
22020307	Drugs, Vaccines & Medical Supplies	300,000	300,000	-
22020311	Foodstuff / Catering Materials Supplies	36,000,000	30,000,000	36,646,495
22020317	Reagents Chemicals and Cleansing Materials	500,000	500,000	-
220204	**Maintenance Services - General**	**33,300,000**	**25,300,000**	**5,485,301**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	2,000,000	308,000
22020402	Maintenance of Office Furniture	800,000	800,000	27,000
22020403	Maintenance of Office Building / Residential Quarters	10,000,000	5,000,000	1,962,000
22020404	Maintenance of Office / IT Equipment	3,000,000	3,000,000	813,500
22020405	Maintenance of Plants / Generators	8,000,000	5,000,000	742,700
22020406	Other Maintenance Services	1,000,000	3,000,000	250,651
22020410	Maintenance of Street Lightings	800,000	800,000	170,000
22020411	Maintenance of Communication Equipments	700,000	700,000	40,500
22020415	Maintenance of Water Facilities	7,000,000	2,000,000	1,170,950
22020418	Maintenance of Educational Equipments	1,000,000	3,000,000	-
220205	**Training - General**	**3,960,000**	**3,960,000**	**4,415,000**
22020501	Local Training	3,500,000	3,500,000	4,050,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 012500100500 Manpower Development Institute

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020503	Manpower Planning and Other Staff Development Expenses	460,000	460,000	365,000
220206	**Other Services - General**	**14,200,000**	**7,850,000**	**207,000**
22020601	Security Services	7,000,000	4,000,000	-
22020605	Cleaning and Fumigation Services	7,000,000	3,650,000	207,000
22020612	Recruitment and Employment Activities	200,000	200,000	-
220207	**Consulting and Professional Services**	**2,150,000**	**2,150,000**	**698,794**
22020701	Financial Consulting	1,500,000	1,500,000	698,794
22020702	Information Technology Consulting	150,000	150,000	-
22020703	Legal Service	500,000	500,000	-
220208	**Fuel and Lubricant - General**	**50,550,000**	**23,290,000**	**19,077,700**
22020801	Motor Vehicle Fuel Cost	10,000,000	3,000,000	2,021,500
22020803	Plant / Generator Fuel Cost	40,000,000	20,000,000	17,056,200
22020806	Cooking Gas / Fuel Cost	50,000	50,000	-
22020807	Lubricants and Other Oils	500,000	240,000	-
220209	**Financial Charges - General**	**1,000,000**	**100,000**	**316,500**
22020901	Bank Charges (Other than Interest)	1,000,000	100,000	316,500
220210	**Miscellaneous Expenses - General**	**26,276,000**	**15,277,000**	**4,385,100**
22021001	Refreshment and Meals	7,576,000	2,500,000	1,104,400
22021002	Honorarium and Sitting Allowance Payments	7,000,000	3,000,000	2,513,500
22021003	Publicity and Advertisements	1,500,000	500,000	-
22021006	Postage and Courier Services	100,000	100,000	52,000
22021008	Subscription to Professional Bodies / National Council Registration	100,000	1,000,000	-
22021057	Casual Workers	10,000,000	8,177,000	715,200

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 014000100100 Office of the Auditor General

Estimates of the amount required for the services of this organisation in the year 2025:

One Hundred and Eighty Two Million, Forty Six Thousand Naira

₦ 182,046,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**182,046,000**	**128,600,000**	**63,952,974**
21	Personnel Cost	112,046,000	78,900,000	38,656,681
22	Other Recurrent Cost	70,000,000	49,700,000	25,296,293

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 014000100100 Office of the Auditor General

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**65**	**101,745,324**	**87**	**57**
General Salary Structure	**65**	**101,745,324**	**87**	**57**
Junior Staff	**21**	**20,989,633**	**30**	**16**
GL - 03	2	1,901,098	2	2
GL - 04	9	8,812,141	10	9
GL - 05	3	2,985,936	2	3
GL - 06	7	7,290,458	16	2
Intermediate Staff	**18**	**25,951,447**	**35**	**16**
GL - 07	4	4,865,940	4	4
GL - 08	3	3,679,763	11	1
GL - 09	1	1,468,126	13	5
GL - 10	10	15,937,618	7	6
Senior Staff	**26**	**54,804,244**	**22**	**25**
GL - 12	8	14,042,182	1	8
GL - 13	4	7,525,857	9	5
GL - 14	10	19,767,943	7	8
GL - 15		-	3	
GL - 16	4	13,468,262	2	4

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014000100100 Office of the Auditor General

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**182,046,000**	**128,600,000**	**63,952,974**
21	**Personnel Cost**	**112,046,000**	**78,900,000**	**38,656,681**
2101	**SALARIES AND WAGES**	**52,484,000**	**32,799,000**	**18,362,461**
210101	**Salaries and Wages**	**52,484,000**	**32,799,000**	**18,362,461**
21010101	Salary	52,484,000	32,799,000	18,362,461
2102	**ALLOWANCES**	**59,562,000**	**46,101,000**	**20,294,220**
210201	**Regular / Non-Regular Allowances**	**59,562,000**	**46,101,000**	**20,294,220**
21020103	Transport Allowance	9,260,000	5,892,000	2,811,453
21020104	Rent Supplement	10,497,000	6,560,000	3,672,492
21020105	Meal Subsidy	3,894,000	2,571,000	1,226,416
21020106	Utility Allowance	4,385,000	1,808,000	874,119
21020107	Entertainment	84,000	70,000	48,109
21020109	Leave Transport Grant	5,248,000	3,280,000	1,836,246
21020112	Inducement Allowance	10,153,000	14,788,000	5,508,788
21020113	Hazard / Hardship Allowance	148,000	148,000	79,194
21020117	Domestic Staff Allowance	3,360,000	1,800,000	1,230,000
21020136	Responsibility Allowance	960,000	1,440,000	380,000
21020137	Medical Allowance	11,573,000	7,744,000	2,627,402
22	**Other Recurrent Cost**	**70,000,000**	**49,700,000**	**25,296,293**
2202	**GOODS AND SERVICES**	**68,300,000**	**48,900,000**	**25,016,233**
220201	**Transport & Travelling - General**	**4,000,000**	**4,300,000**	**2,117,960**
22020102	Local Travel & Transport - Others	4,000,000	4,300,000	2,117,960
220202	**Utilities General**	**2,100,000**	**1,520,000**	**792,000**
22020202	Telephone Charges	1,000,000	1,000,000	574,400
22020203	Internet Access Charges	500,000	420,000	217,600
22020204	Satellites Broadcasting Access Charges	600,000	100,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014000100100 Office of the Auditor General

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220203	**Materials and Supplies - General**	**3,200,000**	**5,500,000**	**1,107,700**
22020301	Office Materials and Consumables	2,000,000	3,000,000	696,100
22020303	Newspapers	200,000	200,000	42,500
22020305	Printing of Non-security Documents	1,000,000	2,300,000	369,100
220204	**Maintenance Services - General**	**7,900,000**	**7,150,000**	**6,276,300**
22020401	Maintenance of Motor Vehicles / Transport Equipment	6,000,000	5,000,000	4,999,800
22020402	Maintenance of Office Furniture	200,000	200,000	-
22020403	Maintenance of Office Building / Residential Quarters	200,000	200,000	30,000
22020404	Maintenance of Office / IT Equipment	1,000,000	250,000	1,153,000
22020406	Other Maintenance Services	500,000	1,500,000	93,500
220205	**Training - General**	**15,000,000**	**6,000,000**	**1,429,400**
22020501	Local Training	9,000,000	3,000,000	1,429,400
22020502	International Training	6,000,000	3,000,000	-
220207	**Consulting and Professional Services**	**13,000,000**	**9,400,000**	**9,130,815**
22020709	Auditing of Accounts	13,000,000	9,400,000	9,130,815
220208	**Fuel and Lubricant - General**	**5,000,000**	**4,000,000**	**1,885,450**
22020801	Motor Vehicle Fuel Cost	5,000,000	4,000,000	1,885,450
220209	**Financial Charges - General**	**50,000**	**50,000**	**25,158**
22020901	Bank Charges (Other than Interest)	50,000	50,000	25,158
220210	**Miscellaneous Expenses - General**	**18,050,000**	**10,980,000**	**2,251,450**
22021001	Refreshment and Meals	2,000,000	1,200,000	503,700
22021002	Honorarium and Sitting Allowance Payments	3,000,000	2,000,000	1,014,500
22021003	Publicity and Advertisements	50,000	50,000	-
22021006	Postage and Courier Services	50,000	50,000	-
22021007	Welfare Packages	2,000,000	-	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014000100100 Office of the Auditor General

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021008	Subscription to Professional Bodies / National Council Registration	500,000	500,000	32,500
22021043	Official Presents and Souvenirs	1,000,000	1,000,000	-
22021044	Committees and Commissions	3,000,000	2,680,000	399,250
22021054	Zonal Office Operational Expenses	4,450,000	3,500,000	301,500
22021057	Casual Workers	2,000,000	10t	-
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**1,700,000**	**800,000**	**280,060**
220401	**Local Grants and Contributions**	**1,700,000**	**800,000**	**280,060**
22040109	Grants to Communities and NGOs	1,000,000	100,000	-
22040113	Assistance and Donations General	700,000	700,000	280,060

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 014000100101 State Auditor General (CRFC)

Estimates of the amount required for the services of this organisation in the year 2025:

Eight Million Naira

₦ 8,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**8,000,000**	**5,500,000**	**2,325,334**
21	Personnel Cost	8,000,000	5,500,000	2,325,334

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014000100101 State Auditor General (CRFC)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**8,000,000**	**5,500,000**	**2,325,334**
21	**Personnel Cost**	**8,000,000**	**5,500,000**	**2,325,334**
2101	**SALARIES AND WAGES**	**1,248,000**	**1,248,000**	**519,495**
210101	**Salaries and Wages**	**1,248,000**	**1,248,000**	**519,495**
21010103	Consolidated Revenue Fund Charges - Salaries	1,248,000	1,248,000	519,495
2102	**ALLOWANCES**	**6,752,000**	**4,252,000**	**1,805,839**
210201	**Regular / Non-Regular Allowances**	**2,572,000**	**72,000**	**58,234**
21020112	Inducement Allowance	2,572,000	72,000	58,234
210203	**CRFC Charges Allowances**	**4,180,000**	**4,180,000**	**1,747,605**
21020306	Utility Allowance (CRFC)	374,000	374,000	155,985
21020307	Entertainment Allowance (CRFC)	374,000	374,000	155,985
21020309	Leave Transport Grant (CRFC)	125,000	125,000	57,780
21020317	Domestic Staff Allowance (CRFC)	936,000	936,000	389,960
21020318	Personal Assistant Allowance (CRFC)	312,000	312,000	129,985
21020322	Motor Vehicle Maintenance Allowance (CRFC)	936,000	936,000	389,960
21020324	Newspaper Allowance (CRFC)	187,000	187,000	77,990
21020330	Accommodation Allowance (CRFC)	936,000	936,000	389,960

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 014000200100 Directorate of Local Government Audit

Estimates of the amount required for the services of this organisation in the year 2025:
Five Hundred and Eleven Million, Four Hundred and Seventy One Thousand Naira
₦ 511,471,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**511,471,000**	**357,673,000**	**249,664,876**
21	Personnel Cost	137,746,000	75,873,000	52,051,107
22	Other Recurrent Cost	373,725,000	281,800,000	197,613,769

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 014000200100 Directorate of Local Government Audit

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**93**	**137,617,600**	**86**	**70**
General Salary Structure	**93**	**137,617,600**	**86**	**70**
Junior Staff	**38**	**39,230,772**	**34**	**13**
GL - 02	5	4,653,895	5	
GL - 03	1	957,788	10	11
GL - 04	12	11,714,702	1	
GL - 05	1	1,005,436	1	1
GL - 06	19	20,898,951	17	1
Intermediate Staff	**30**	**42,168,842**	**27**	**25**
GL - 07	4	4,926,656	7	8
GL - 08	12	15,744,659	9	2
GL - 09	9	13,408,988	5	10
GL - 10	5	8,088,539	6	5
Senior Staff	**25**	**56,217,986**	**25**	**32**
GL - 12	3	5,605,867	3	12
GL - 13	4	8,005,464	7	4
GL - 14	14	29,482,162	10	13
GL - 15	3	9,478,188	4	3
GL - 16	1	3,646,305	1	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014000200100 Directorate of Local Government Audit

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**511,471,000**	**357,673,000**	**249,664,876**
21	**Personnel Cost**	**137,746,000**	**75,873,000**	**52,051,107**
2101	**SALARIES AND WAGES**	**71,012,000**	**32,125,000**	**28,871,778**
210101	**Salaries and Wages**	**71,012,000**	**32,125,000**	**28,871,778**
21010101	Salary	71,012,000	30,877,000	28,871,778
21010103	Consolidated Revenue Fund Charges - Salaries	-	1,248,000	-
2102	**ALLOWANCES**	**66,734,000**	**43,747,000**	**23,179,329**
210201	**Regular / Non-Regular Allowances**	**66,734,000**	**39,567,000**	**23,179,329**
21020103	Transport Allowance	13,172,000	5,805,000	3,870,000
21020104	Rent Supplement	14,202,000	6,175,000	4,116,666
21020105	Meal Subsidy	5,554,000	2,527,000	1,684,666
21020106	Utility Allowance	6,346,000	1,777,000	1,184,666
21020107	Entertainment	71,000	67,000	44,666
21020109	Leave Transport Grant	7,101,000	3,088,000	2,058,666
21020112	Inducement Allowance	-	3,011,000	-
21020113	Hazard / Hardship Allowance	129,000	1,786,000	-
21020117	Domestic Staff Allowance	3,360,000	1,800,000	1,200,000
21020136	Responsibility Allowance	240,000	5,875,000	3,916,666
21020137	Medical Allowance	16,558,000	7,655,000	5,103,333
210203	**CRFC Charges Allowances**	**-**	**4,180,000**	**-**
21020306	Utility Allowance (CRFC)	-	374,000	-
21020307	Entertainment Allowance (CRFC)	-	374,000	-
21020309	Leave Transport Grant (CRFC)	-	125,000	-
21020317	Domestic Staff Allowance (CRFC)	-	936,000	-
21020318	Personal Assistant Allowance (CRFC)	-	312,000	-
21020322	Motor Vehicle Maintenance Allowance (CRFC)	-	936,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014000200100 Directorate of Local Government Audit

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
21020324	Newspaper Allowance (CRFC)	-	187,000	-
21020330	Accommodation Allowance (CRFC)	-	936,000	-
22	**Other Recurrent Cost**	**373,725,000**	**281,800,000**	**197,613,769**
2202	**GOODS AND SERVICES**	**338,925,000**	**257,496,000**	**176,010,156**
220201	**Transport & Travelling - General**	**20,000,000**	**20,000,000**	**11,672,000**
22020102	Local Travel & Transport - Others	20,000,000	20,000,000	11,672,000
220202	**Utilities General**	**5,000,000**	**4,000,000**	**2,669,264**
22020202	Telephone Charges	2,000,000	2,000,000	816,000
22020203	Internet Access Charges	3,000,000	2,000,000	1,853,264
220203	**Materials and Supplies - General**	**23,300,000**	**18,200,000**	**14,965,108**
22020301	Office Materials and Consumables	16,000,000	11,000,000	8,609,700
22020302	Books	500,000	500,000	346,161
22020303	Newspapers	500,000	400,000	330,000
22020304	Magazines & Periodicals	300,000	300,000	150,000
22020305	Printing of Non-security Documents	6,000,000	6,000,000	5,529,247
220204	**Maintenance Services - General**	**55,300,000**	**52,500,000**	**23,933,435**
22020401	Maintenance of Motor Vehicles / Transport Equipment	30,000,000	35,800,000	14,512,825
22020402	Maintenance of Office Furniture	1,000,000	1,000,000	120,000
22020403	Maintenance of Office Building / Residential Quarters	10,000,000	7,000,000	3,880,610
22020404	Maintenance of Office / IT Equipment	4,300,000	4,300,000	1,020,000
22020405	Maintenance of Plants / Generators	10,000,000	4,400,000	4,400,000
220205	**Training - General**	**20,000,000**	**17,396,000**	**8,226,100**
22020501	Local Training	20,000,000	17,396,000	8,226,100
220206	**Other Services - General**	**2,000,000**	**1,000,000**	**800,000**
22020603	Residential Rent	2,000,000	1,000,000	800,000
220207	**Consulting and Professional Services**	**20,000,000**	**15,000,000**	**15,000,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014000200100 Directorate of Local Government Audit

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020709	Auditing of Accounts	20,000,000	15,000,000	15,000,000
220208	**Fuel and Lubricant - General**	**7,000,000**	**-**	**-**
22020801	Motor Vehicle Fuel Cost	7,000,000	-	-
220209	**Financial Charges - General**	**2,600,000**	**2,400,000**	**429,056**
22020901	Bank Charges (Other than Interest)	600,000	400,000	429,056
22020902	Insurance Premium	2,000,000	2,000,000	-
220210	**Miscellaneous Expenses - General**	**183,725,000**	**127,000,000**	**98,315,193**
22021001	Refreshment and Meals	15,000,000	12,000,000	8,156,000
22021002	Honorarium and Sitting Allowance Payments	3,000,000	1,200,000	1,060,000
22021003	Publicity and Advertisements	2,000,000	500,000	500,000
22021004	Medical Expenses	4,000,000	1,300,000	1,300,000
22021043	Official Presents and Souvenirs	3,000,000	2,000,000	1,970,000
22021044	Committees and Commissions	74,725,000	35,000,000	33,784,193
22021054	Zonal Office Operational Expenses	70,000,000	60,000,000	43,345,000
22021057	Casual Workers	12,000,000	15,000,000	8,200,000
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**34,800,000**	**24,304,000**	**21,603,613**
220401	**Local Grants and Contributions**	**22,000,000**	**15,759,000**	**13,478,000**
22040103	Grants to Local Governments – Recurrent	6,000,000	5,759,000	3,695,000
22040109	Grants to Communities and NGOs	3,000,000	2,000,000	1,900,000
22040113	Assistance and Donations General	13,000,000	8,000,000	7,883,000
220402	**International Grants and Contributions**	**12,800,000**	**8,545,000**	**8,125,613**
22040203	Grants and Contribution to International Organizations	12,800,000	8,545,000	8,125,613

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 014000200101 Office of the Auditor General Local Government Audit (CRFC)

Estimates of the amount required for the services of this organisation in the year 2025:

Twenty Million, Three Hundred and Sixty Eight Thousand Naira

₦ 20,368,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**20,368,000**	**5,817,000**	**3,659,666**
21	Personnel Cost	20,368,000	5,817,000	3,659,666

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014000200101 Office of the Auditor General Local Government Audit (CRFC)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**20,368,000**	**5,817,000**	**3,659,666**
21	**Personnel Cost**	**20,368,000**	**5,817,000**	**3,659,666**
2101	**SALARIES AND WAGES**	**1,248,000**	**1,337,000**	**832,000**
210101	**Salaries and Wages**	**1,248,000**	**1,337,000**	**832,000**
21010103	Consolidated Revenue Fund Charges - Salaries	1,248,000	1,337,000	832,000
2102	**ALLOWANCES**	**19,120,000**	**4,480,000**	**2,827,666**
210203	**CRFC Charges Allowances**	**19,120,000**	**4,480,000**	**2,827,666**
21020306	Utility Allowance (CRFC)	374,000	401,000	249,333
21020307	Entertainment Allowance (CRFC)	374,000	401,000	249,333
21020309	Leave Transport Grant (CRFC)	125,000	134,000	125,000
21020314	Board Members Allowance (CRFC)	14,940,000	-	-
21020317	Domestic Staff Allowance (CRFC)	936,000	1,003,000	624,000
21020318	Personal Assistant Allowance (CRFC)	312,000	334,000	208,000
21020322	Motor Vehicle Maintenance Allowance (CRFC)	936,000	1,003,000	624,000
21020324	Newspaper Allowance (CRFC)	187,000	201,000	124,000
21020330	Accommodation Allowance (CRFC)	936,000	1,003,000	624,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 014000300101 Jigawa State Audit Service Commission

Estimates of the amount required for the services of this organisation in the year 2025:

Nineteen Million Naira

₦ 19,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**19,000,000**	**20,000,000**	**-**
22	Other Recurrent Cost	19,000,000	20,000,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014000300101 Jigawa State Audit Service Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**19,000,000**	**20,000,000**	**-**
22	**Other Recurrent Cost**	**19,000,000**	**20,000,000**	**-**
2202	**GOODS AND SERVICES**	**18,000,000**	**19,000,000**	**-**
220201	**Transport & Travelling - General**	**1,000,000**	**1,000,000**	**-**
22020102	Local Travel & Transport - Others	1,000,000	1,000,000	-
220202	**Utilities General**	**2,000,000**	**2,000,000**	**-**
22020201	Electricity Charges	500,000	500,000	-
22020202	Telephone Charges	300,000	300,000	-
22020203	Internet Access Charges	1,000,000	1,000,000	-
22020204	Satellites Broadcasting Access Charges	200,000	200,000	-
220203	**Materials and Supplies - General**	**3,100,000**	**3,100,000**	**-**
22020301	Office Materials and Consumables	2,000,000	2,000,000	-
22020303	Newspapers	100,000	100,000	-
22020305	Printing of Non-security Documents	1,000,000	1,000,000	-
220204	**Maintenance Services - General**	**2,800,000**	**2,800,000**	**-**
22020401	Maintenance of Motor Vehicles / Transport Equipment	500,000	500,000	-
22020402	Maintenance of Office Furniture	500,000	500,000	-
22020403	Maintenance of Office Building / Residential Quarters	500,000	500,000	-
22020404	Maintenance of Office / IT Equipment	500,000	500,000	-
22020405	Maintenance of Plants / Generators	800,000	800,000	-
220205	**Training - General**	**2,500,000**	**2,500,000**	**-**
22020501	Local Training	2,500,000	2,500,000	-
220208	**Fuel and Lubricant - General**	**1,000,000**	**1,000,000**	**-**
22020801	Motor Vehicle Fuel Cost	500,000	500,000	-
22020803	Plant / Generator Fuel Cost	500,000	500,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014000300101 Jigawa State Audit Service Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220209	**Financial Charges - General**	**400,000**	**400,000**	**-**
22020902	Insurance Premium	300,000	300,000	-
22020904	Other CRF Bank Charges	100,000	100,000	-
220210	**Miscellaneous Expenses - General**	**5,200,000**	**6,200,000**	**-**
22021001	Refreshment and Meals	500,000	500,000	-
22021002	Honorarium and Sitting Allowance Payments	3,500,000	4,500,000	-
22021003	Publicity and Advertisements	200,000	200,000	-
22021006	Postage and Courier Services	200,000	200,000	-
22021043	Official Presents and Souvenirs	500,000	500,000	-
22021044	Committees and Commissions	300,000	300,000	-
2203	**LOANS AND ADVANCES**	**800,000**	**-**	**-**
220301	**Loans and Advances**	**800,000**	**-**	**-**
22030103	Refurbishing Advances	500,000	-	-
22030109	Professional Advances Loan	300,000	-	-
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**200,000**	**1,000,000**	**-**
220401	**Local Grants and Contributions**	**200,000**	**1,000,000**	**-**
22040103	Grants to Local Governments – Recurrent	-	500,000	-
22040109	Grants to Communities and NGOs	-	300,000	-
22040113	Assistance and Donations General	200,000	200,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 014700100100 Civil Service Commission

Estimates of the amount required for the services of this organisation in the year 2025:

Ninety Two Million, Four Hundred and Twenty Three Thousand Naira

₦ 92,423,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**92,423,000**	**46,067,000**	**15,281,924**
21	Personnel Cost	52,423,000	11,767,000	4,753,278
22	Other Recurrent Cost	40,000,000	34,300,000	10,528,646

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 014700100100 Civil Service Commission

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**33**	**36,845,734**	**22**	**22**
General Salary Structure	**33**	**36,845,734**	**22**	**22**
Junior Staff	**18**	**17,670,454**	**13**	**13**
GL - 02	4	3,653,664	4	4
GL - 03	5	4,680,362	5	5
GL - 06	9	9,336,428	4	4
Intermediate Staff	**14**	**17,241,510**	**8**	**8**
GL - 07	7	8,302,893	6	6
GL - 08	5	6,132,938		
GL - 09	2	2,805,679	2	2
Senior Staff	**1**	**1,933,770**	**1**	**1**
GL - 14	1	1,933,770	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014700100100 Civil Service Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**92,423,000**	**46,067,000**	**15,281,924**
21	**Personnel Cost**	**52,423,000**	**11,767,000**	**4,753,278**
2101	**SALARIES AND WAGES**	**17,029,000**	**5,055,000**	**2,383,216**
210101	**Salaries and Wages**	**17,029,000**	**5,055,000**	**2,383,216**
21010101	Salary	17,029,000	5,055,000	2,383,216
2102	**ALLOWANCES**	**35,395,000**	**6,712,000**	**2,370,062**
210201	**Regular / Non-Regular Allowances**	**20,455,000**	**6,712,000**	**2,370,062**
21020103	Transport Allowance	4,625,000	1,398,000	462,617
21020104	Rent Supplement	3,406,000	1,011,000	476,644
21020105	Meal Subsidy	1,960,000	606,000	205,099
21020106	Utility Allowance	2,248,000	408,000	144,460
21020109	Leave Transport Grant	1,703,000	506,000	238,322
21020113	Hazard / Hardship Allowance	148,000	335,000	76,147
21020114	Board Members Allowance	360,000	360,000	120,000
21020136	Responsibility Allowance	130,000	130,000	53,333
21020137	Medical Allowance	5,875,000	1,958,000	593,440
210203	**CRFC Charges Allowances**	**14,940,000**	**-**	**-**
21020314	Board Members Allowance (CRFC)	14,940,000	-	-
22	**Other Recurrent Cost**	**40,000,000**	**34,300,000**	**10,528,646**
2202	**GOODS AND SERVICES**	**40,000,000**	**34,300,000**	**10,528,646**
220201	**Transport & Travelling - General**	**2,000,000**	**1,600,000**	**922,500**
22020102	Local Travel & Transport - Others	2,000,000	1,600,000	922,500
220202	**Utilities General**	**950,000**	**350,000**	**67,500**
22020201	Electricity Charges	600,000	-	-
22020203	Internet Access Charges	50,000	100,000	-
22020204	Satellites Broadcasting Access Charges	200,000	150,000	50,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014700100100 Civil Service Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020210	Other Utility Charges	100,000	100,000	17,500
220203	**Materials and Supplies - General**	**17,700,000**	**11,800,000**	**4,776,900**
22020301	Office Materials and Consumables	1,900,000	1,800,000	1,106,900
22020305	Printing of Non-security Documents	15,800,000	10,000,000	3,670,000
220204	**Maintenance Services - General**	**2,600,000**	**2,700,000**	**1,853,500**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	2,000,000	1,495,000
22020402	Maintenance of Office Furniture	200,000	200,000	-
22020403	Maintenance of Office Building / Residential Quarters	200,000	200,000	191,500
22020404	Maintenance of Office / IT Equipment	200,000	300,000	167,000
220205	**Training - General**	**3,500,000**	**5,000,000**	**204,500**
22020501	Local Training	3,000,000	4,000,000	53,500
22020503	Manpower Planning and Other Staff Development Expenses	500,000	1,000,000	151,000
220206	**Other Services - General**	**500,000**	**700,000**	**87,720**
22020612	Recruitment and Employment Activities	500,000	700,000	87,720
220208	**Fuel and Lubricant - General**	**2,000,000**	**1,500,000**	**827,500**
22020801	Motor Vehicle Fuel Cost	2,000,000	1,500,000	827,500
220209	**Financial Charges - General**	**50,000**	**50,000**	**6,826**
22020901	Bank Charges (Other than Interest)	50,000	50,000	6,826
220210	**Miscellaneous Expenses - General**	**10,700,000**	**10,600,000**	**1,781,700**
22021001	Refreshment and Meals	4,000,000	5,000,000	1,501,700
22021002	Honorarium and Sitting Allowance Payments	1,000,000	500,000	280,000
22021003	Publicity and Advertisements	500,000	50,000	-
22021006	Postage and Courier Services	200,000	50,000	-
22021053	National Councils Meetings	5,000,000	5,000,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014700100100 Civil Service Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021057	Casual Workers	-	10t	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 014700100101 Office of the Chairman and Members CSC (CRFC)

Estimates of the amount required for the services of this organisation in the year 2025:

Five Million, Eight Hundred and Seventeen Thousand Naira

₦ 5,817,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**5,817,000**	**21,328,000**	**10,895,378**
21	Personnel Cost	5,817,000	21,328,000	10,895,378

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014700100101 Office of the Chairman and Members CSC (CRFC)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**5,817,000**	**21,328,000**	**10,895,378**
21	**Personnel Cost**	**5,817,000**	**21,328,000**	**10,895,378**
2101	**SALARIES AND WAGES**	**1,337,000**	**4,903,000**	**2,476,280**
210101	**Salaries and Wages**	**1,337,000**	**4,903,000**	**2,476,280**
21010103	Consolidated Revenue Fund Charges - Salaries	1,337,000	4,903,000	2,476,280
2102	**ALLOWANCES**	**4,480,000**	**16,425,000**	**8,419,098**
210203	**CRFC Charges Allowances**	**4,480,000**	**16,425,000**	**8,419,098**
21020306	Utility Allowance (CRFC)	401,000	1,471,000	742,888
21020307	Entertainment Allowance (CRFC)	401,000	1,471,000	742,888
21020309	Leave Transport Grant (CRFC)	134,000	490,000	371,442
21020317	Domestic Staff Allowance (CRFC)	1,003,000	3,677,000	1,857,224
21020318	Personal Assistant Allowance (CRFC)	334,000	1,226,000	619,080
21020322	Motor Vehicle Maintenance Allowance (CRFC)	1,003,000	3,677,000	1,857,064
21020324	Newspaper Allowance (CRFC)	201,000	735,000	371,448
21020330	Accommodation Allowance (CRFC)	1,003,000	3,677,000	1,857,064

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 014700200100 Local Government Service Commission

Estimates of the amount required for the services of this organisation in the year 2025:

One Billion, Three Hundred and Forty Three Million, Three Hundred and Eighty Three Thousand Naira

₦ 1,343,383,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,343,383,000**	**930,600,000**	**625,199,738**
21	Personnel Cost	22,786,000	9,700,000	4,108,968
22	Other Recurrent Cost	1,320,597,000	920,900,000	621,090,770

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 014700200100 Local Government Service Commission

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**21**	**21,926,522**	**22**	**17**
General Salary Structure	**21**	**21,926,522**	**22**	**17**
Junior Staff	**16**	**15,076,876**	**17**	**7**
GL - 03	9	8,098,923	10	
GL - 04	6	5,874,761	7	6
GL - 06	1	1,103,192		1
Intermediate Staff	**5**	**6,849,646**	**5**	**10**
GL - 07	2	2,432,970	2	7
GL - 08	1	1,354,788	1	1
GL - 09	1	1,468,126	1	1
GL - 10	1	1,593,762	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014700200100 Local Government Service Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,343,383,000**	**930,600,000**	**625,199,738**
21	**Personnel Cost**	**22,786,000**	**9,700,000**	**4,108,968**
2101	**SALARIES AND WAGES**	**9,688,000**	**4,020,000**	**1,866,676**
210101	**Salaries and Wages**	**9,688,000**	**4,020,000**	**1,866,676**
21010101	Salary	9,688,000	4,020,000	1,866,676
2102	**ALLOWANCES**	**13,098,000**	**5,680,000**	**2,242,292**
210201	**Regular / Non-Regular Allowances**	**13,098,000**	**5,680,000**	**2,242,292**
21020103	Transport Allowance	2,925,000	1,353,000	506,456
21020104	Rent Supplement	1,938,000	804,000	373,335
21020105	Meal Subsidy	1,242,000	582,000	219,592
21020106	Utility Allowance	1,426,000	384,000	147,360
21020109	Leave Transport Grant	969,000	402,000	186,668
21020113	Hazard / Hardship Allowance	499,000	137,000	56,753
21020136	Responsibility Allowance	360,000	60,000	40,000
21020137	Medical Allowance	3,739,000	1,958,000	712,128
22	**Other Recurrent Cost**	**1,320,597,000**	**920,900,000**	**621,090,770**
2202	**GOODS AND SERVICES**	**1,310,497,000**	**915,600,000**	**617,635,770**
220201	**Transport & Travelling - General**	**75,700,000**	**75,000,000**	**37,495,850**
22020101	Local Travel & Transport - Training	50,000,000	60,000,000	29,845,000
22020102	Local Travel & Transport - Others	25,700,000	15,000,000	7,650,850
220202	**Utilities General**	**709,000**	**709,000**	**100,000**
22020203	Internet Access Charges	100,000	100,000	-
22020204	Satellites Broadcasting Access Charges	109,000	109,000	100,000
22020211	Postal and Courier Payments & Services	500,000	500,000	-
220203	**Materials and Supplies - General**	**51,300,000**	**45,700,000**	**24,041,175**
22020301	Office Materials and Consumables	15,000,000	12,000,000	2,815,256

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014700200100 Local Government Service Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020305	Printing of Non-security Documents	30,000,000	30,000,000	18,465,919
22020309	Uniforms & Other Clothing	2,000,000	1,400,000	1,005,000
22020317	Reagents Chemicals and Cleansing Materials	4,300,000	2,300,000	1,755,000
220204	**Maintenance Services - General**	**59,000,000**	**28,000,000**	**22,214,320**
22020401	Maintenance of Motor Vehicles / Transport Equipment	7,000,000	4,000,000	3,634,300
22020402	Maintenance of Office Furniture	5,000,000	2,000,000	1,407,500
22020403	Maintenance of Office Building / Residential Quarters	10,000,000	4,000,000	2,396,500
22020404	Maintenance of Office / IT Equipment	10,000,000	9,500,000	7,997,000
22020405	Maintenance of Plants / Generators	10,000,000	1,500,000	1,020,500
22020406	Other Maintenance Services	17,000,000	7,000,000	5,758,520
220205	**Training - General**	**1,004,639,000**	**718,833,000**	**497,804,164**
22020501	Local Training	853,809,000	638,053,000	441,376,364
22020503	Manpower Planning and Other Staff Development Expenses	150,830,000	80,780,000	56,427,800
220206	**Other Services - General**	**9,431,000**	**6,431,000**	**5,093,500**
22020603	Residential Rent	9,431,000	6,431,000	5,093,500
220207	**Consulting and Professional Services**	**465,000**	**465,000**	**310,000**
22020702	Information Technology Consulting	465,000	465,000	310,000
220208	**Fuel and Lubricant - General**	**35,203,000**	**9,462,000**	**11,942,980**
22020801	Motor Vehicle Fuel Cost	10,000,000	7,259,000	7,854,580
22020803	Plant / Generator Fuel Cost	25,203,000	2,203,000	4,088,400
220209	**Financial Charges - General**	**150,000**	**100,000**	**39,781**
22020901	Bank Charges (Other than Interest)	150,000	100,000	39,781
220210	**Miscellaneous Expenses - General**	**73,900,000**	**30,900,000**	**18,594,000**
22021001	Refreshment and Meals	10,000,000	5,000,000	3,923,700

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014700200100 Local Government Service Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021002	Honorarium and Sitting Allowance Payments	15,000,000	8,000,000	3,100,500
22021003	Publicity and Advertisements	23,100,000	8,100,000	7,808,000
22021006	Postage and Courier Services	300,000	300,000	250,300
22021043	Official Presents and Souvenirs	10,500,000	2,500,000	1,250,000
22021044	Committees and Commissions	15,000,000	7,000,000	2,261,500
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**10,100,000**	**5,300,000**	**3,455,000**
220401	**Local Grants and Contributions**	**10,100,000**	**5,300,000**	**3,455,000**
22040109	Grants to Communities and NGOs	100,000	100,000	-
22040113	Assistance and Donations General	10,000,000	5,200,000	3,455,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 014700200101 Office of the Chairman and Members LCSC (CRFC)

Estimates of the amount required for the services of this organisation in the year 2025:

Six Million, Six Hundred and Seventeen Thousand Naira

₦ 6,617,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**6,617,000**	**5,817,000**	**7,830,626**
21	Personnel Cost	6,617,000	5,817,000	7,830,626

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014700200101 Office of the Chairman and Members LCSC (CRFC)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**6,617,000**	**5,817,000**	**7,830,626**
21	**Personnel Cost**	**6,617,000**	**5,817,000**	**7,830,626**
2101	**SALARIES AND WAGES**	**1,337,000**	**1,337,000**	**2,080,080**
210101	**Salaries and Wages**	**1,337,000**	**1,337,000**	**2,080,080**
21010103	Consolidated Revenue Fund Charges - Salaries	1,337,000	1,337,000	2,080,080
2102	**ALLOWANCES**	**5,280,000**	**4,480,000**	**5,750,546**
210201	**Regular / Non-Regular Allowances**	**800,000**	**-**	**520,028**
21020175	Personnel Protection Allowance	800,000	-	520,028
210203	**CRFC Charges Allowances**	**4,480,000**	**4,480,000**	**5,230,518**
21020306	Utility Allowance (CRFC)	401,000	401,000	1,560,072
21020307	Entertainment Allowance (CRFC)	401,000	401,000	624,028
21020309	Leave Transport Grant (CRFC)	134,000	134,000	624,028
21020317	Domestic Staff Allowance (CRFC)	1,003,000	1,003,000	490,302
21020318	Personal Assistant Allowance (CRFC)	334,000	334,000	60,000
21020322	Motor Vehicle Maintenance Allowance (CRFC)	1,003,000	1,003,000	1,560,072
21020324	Newspaper Allowance (CRFC)	201,000	201,000	312,016
21020330	Accommodation Allowance (CRFC)	1,003,000	1,003,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 014800100100 State Independent Electoral Commission

Estimates of the amount required for the services of this organisation in the year 2025:
Two Hundred and Three Million, Four Hundred and Eighty Eight Thousand Naira
₦ 203,488,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**203,488,000**	**1,871,100,000**	**28,363,464**
21	Personnel Cost	34,788,000	15,400,000	2,811,965
22	Other Recurrent Cost	168,700,000	1,855,700,000	25,551,499

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 014800100100 State Independent Electoral Commission

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**33**	**34,682,327**	**32**	**18**
General Salary Structure	**33**	**34,682,327**	**32**	**18**
Junior Staff	**24**	**23,597,352**	**21**	**12**
GL - 02	5	4,653,895	5	
GL - 03	6	5,630,911	4	1
GL - 04	2	1,975,663	2	2
GL - 05	4	4,021,746	5	6
GL - 06	7	7,315,137	5	3
Intermediate Staff	**9**	**11,084,975**	**11**	**6**
GL - 07	9	11,084,975	8	6
GL - 08		-	3	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014800100100 State Independent Electoral Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**203,488,000**	**1,871,100,000**	**28,363,464**
21	**Personnel Cost**	**34,788,000**	**15,400,000**	**2,811,965**
2101	**SALARIES AND WAGES**	**15,481,000**	**6,393,000**	**-**
210101	**Salaries and Wages**	**15,481,000**	**6,393,000**	**-**
21010101	Salary	15,481,000	6,393,000	-
2102	**ALLOWANCES**	**19,307,000**	**9,007,000**	**2,811,965**
210201	**Regular / Non-Regular Allowances**	**19,307,000**	**9,007,000**	**2,811,965**
21020103	Transport Allowance	4,601,000	2,004,000	710,624
21020104	Rent Supplement	3,096,000	1,279,000	539,541
21020105	Meal Subsidy	1,953,000	866,000	307,232
21020106	Utility Allowance	2,128,000	578,000	205,120
21020109	Leave Transport Grant	1,548,000	639,000	33,721
21020113	Hazard / Hardship Allowance	105,000	793,000	6,878
21020137	Medical Allowance	5,875,000	2,849,000	1,008,848
22	**Other Recurrent Cost**	**168,700,000**	**1,855,700,000**	**25,551,499**
2202	**GOODS AND SERVICES**	**168,700,000**	**1,855,700,000**	**25,551,499**
220201	**Transport & Travelling - General**	**10,000,000**	**4,300,000**	**4,839,800**
22020102	Local Travel & Transport - Others	10,000,000	4,300,000	4,839,800
220202	**Utilities General**	**1,200,000**	**400,000**	**12,100**
22020204	Satellites Broadcasting Access Charges	1,000,000	250,000	12,100
22020205	Water rates & Charges	200,000	150,000	-
220203	**Materials and Supplies - General**	**7,100,000**	**1,551,400,000**	**712,850**
22020301	Office Materials and Consumables	5,000,000	1,000,000	565,250
22020302	Books	500,000	100,000	53,600
22020303	Newspapers	100,000	100,000	54,000
22020305	Printing of Non-security Documents	500,000	200,000	40,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014800100100 State Independent Electoral Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020316	Election Materials	1,000,000	1,550,000,000	-
220204	**Maintenance Services - General**	**27,900,000**	**31,400,000**	**1,633,500**
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,000,000	2,000,000	-
22020402	Maintenance of Office Furniture	200,000	150,000	-
22020403	Maintenance of Office Building / Residential Quarters	15,000,000	25,000,000	150,000
22020404	Maintenance of Office / IT Equipment	2,000,000	1,000,000	68,000
22020406	Other Maintenance Services	5,000,000	3,000,000	1,177,500
22020410	Maintenance of Street Lightings	200,000	50,000	50,000
22020415	Maintenance of Water Facilities	500,000	200,000	188,000
220205	**Training - General**	**3,000,000**	**2,500,000**	**20,000**
22020501	Local Training	3,000,000	2,500,000	20,000
220206	**Other Services - General**	**3,100,000**	**1,600,000**	**600,000**
22020601	Security Services	2,000,000	1,200,000	558,000
22020605	Cleaning and Fumigation Services	1,000,000	300,000	42,000
22020606	Land Use Charges	100,000	100,000	-
220207	**Consulting and Professional Services**	**4,000,000**	**1,500,000**	**520,600**
22020703	Legal Service	2,000,000	500,000	120,600
22020709	Auditing of Accounts	2,000,000	1,000,000	400,000
220208	**Fuel and Lubricant - General**	**8,000,000**	**4,100,000**	**2,140,900**
22020801	Motor Vehicle Fuel Cost	5,000,000	2,600,000	1,470,500
22020803	Plant / Generator Fuel Cost	3,000,000	1,500,000	670,400
220210	**Miscellaneous Expenses - General**	**104,400,000**	**258,500,000**	**15,071,749**
22021001	Refreshment and Meals	2,000,000	500,000	435,600
22021002	Honorarium and Sitting Allowance Payments	2,000,000	200,000	190,500
22021003	Publicity and Advertisements	200,000	100,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014800100100 State Independent Electoral Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021006	Postage and Courier Services	200,000	100,000	-
22021047	Community Engagement, Sensitization & Mobilization Activit	100,000,000	257,600,000	14,445,649
22021057	Casual Workers	10t	10t	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 014800100101 Office of the SIEC Chairman and Members (CRFC)

Estimates of the amount required for the services of this organisation in the year 2025:

Five Million, Eight Hundred and Seventeen Thousand Naira

₦ 5,817,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**5,817,000**	**5,817,000**	**18,794,970**
21	Personnel Cost	5,817,000	5,817,000	18,794,970

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 014800100101 Office of the SIEC Chairman and Members (CRFC)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**5,817,000**	**5,817,000**	**18,794,970**
21	**Personnel Cost**	**5,817,000**	**5,817,000**	**18,794,970**
2101	**SALARIES AND WAGES**	**1,337,000**	**1,337,000**	**-**
210101	**Salaries and Wages**	**1,337,000**	**1,337,000**	**-**
21010103	Consolidated Revenue Fund Charges - Salaries	1,337,000	1,337,000	-
2102	**ALLOWANCES**	**4,480,000**	**4,480,000**	**18,794,970**
210201	**Regular / Non-Regular Allowances**	**-**	**10t**	**-**
21020104	Rent Supplement	-	10t	-
210203	**CRFC Charges Allowances**	**4,480,000**	**4,480,000**	**18,794,970**
21020304	Rent Supplement Allowance (CRFC)	10t	-	4,234,440
21020306	Utility Allowance (CRFC)	401,000	401,000	1,693,768
21020307	Entertainment Allowance (CRFC)	401,000	401,000	1,693,768
21020309	Leave Transport Grant (CRFC)	134,000	134,000	846,882
21020317	Domestic Staff Allowance (CRFC)	1,003,000	1,003,000	3,833,272
21020318	Personal Assistant Allowance (CRFC)	334,000	334,000	1,411,496
21020322	Motor Vehicle Maintenance Allowance (CRFC)	1,003,000	1,003,000	4,234,440
21020324	Newspaper Allowance (CRFC)	201,000	201,000	846,904
21020330	Accommodation Allowance (CRFC)	1,003,000	1,003,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 016200100101 Ministry For Special Duties

Estimates of the amount required for the services of this organisation in the year 2025:

Sixty One Million Naira

₦ 61,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**61,000,000**	**26,120,000**	**9,897,515**
21	Personnel Cost	30,000,000	14,320,000	-
22	Other Recurrent Cost	31,000,000	11,800,000	9,897,515

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 016200100101 Ministry For Special Duties

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**27**	**30,263,527**	**27**	
General Salary Structure	**27**	**30,263,527**	**27**	
Junior Staff	**15**	**14,005,867**	**15**	
GL - 02	5	4,422,391	5	
GL - 03	5	4,499,402	5	
GL - 06	5	5,084,074	5	
Intermediate Staff	**9**	**11,328,046**	**9**	
GL - 08	7	8,586,114	7	
GL - 09	1	1,315,792	1	
GL - 10	1	1,426,140	1	
Senior Staff	**3**	**4,929,614**	**3**	
GL - 12	1	1,566,357	1	
GL - 13	2	3,363,257	2	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 016200100101 Ministry For Special Duties

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**61,000,000**	**26,120,000**	**9,897,515**
21	**Personnel Cost**	**30,000,000**	**14,320,000**	**-**
2101	**SALARIES AND WAGES**	**12,903,000**	**6,858,000**	**-**
210101	**Salaries and Wages**	**12,903,000**	**6,858,000**	**-**
21010101	Salary	12,903,000	6,858,000	-
2102	**ALLOWANCES**	**17,097,000**	**7,463,000**	**-**
210201	**Regular / Non-Regular Allowances**	**17,097,000**	**7,463,000**	**-**
21020103	Transport Allowance	4,052,000	1,736,000	-
21020104	Rent Supplement	2,581,000	1,372,000	-
21020105	Meal Subsidy	1,757,000	753,000	-
21020106	Utility Allowance	1,195,000	512,000	-
21020109	Leave Transport Grant	1,290,000	686,000	-
21020113	Hazard / Hardship Allowance	613,000	-	-
21020137	Medical Allowance	5,608,000	2,403,000	-
22	**Other Recurrent Cost**	**31,000,000**	**11,800,000**	**9,897,515**
2202	**GOODS AND SERVICES**	**31,000,000**	**11,800,000**	**9,897,515**
220201	**Transport & Travelling - General**	**2,500,000**	**1,000,000**	**1,000,000**
22020102	Local Travel & Transport - Others	2,500,000	1,000,000	1,000,000
220202	**Utilities General**	**1,800,000**	**1,250,000**	**935,000**
22020202	Telephone Charges	300,000	50,000	50,000
22020204	Satellites Broadcasting Access Charges	500,000	200,000	215,000
22020211	Postal and Courier Payments & Services	1,000,000	1,000,000	670,000
220203	**Materials and Supplies - General**	**5,900,000**	**640,000**	**809,731**
22020301	Office Materials and Consumables	5,000,000	500,000	674,731
22020303	Newspapers	300,000	-	-
22020305	Printing of Non-security Documents	500,000	100,000	100,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 016200100101 Ministry For Special Duties

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020309	Uniforms & Other Clothing	100,000	40,000	35,000
220204	**Maintenance Services - General**	**5,500,000**	**2,000,000**	**1,839,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	1,000,000	776,000
22020402	Maintenance of Office Furniture	1,000,000	300,000	280,000
22020403	Maintenance of Office Building / Residential Quarters	500,000	300,000	337,000
22020404	Maintenance of Office / IT Equipment	200,000	100,000	90,000
22020405	Maintenance of Plants / Generators	300,000	100,000	118,000
22020406	Other Maintenance Services	500,000	200,000	238,000
22020426	Maintenance of Electricity/Solar Power	1,000,000	-	-
220205	**Training - General**	**3,000,000**	**2,000,000**	**1,665,000**
22020501	Local Training	3,000,000	2,000,000	1,665,000
220206	**Other Services - General**	**1,500,000**	**1,000,000**	**690,000**
22020601	Security Services	1,000,000	1,000,000	690,000
22020603	Residential Rent	500,000	-	-
220207	**Consulting and Professional Services**	**1,000,000**	**-**	**-**
22020709	Auditing of Accounts	1,000,000	-	-
220208	**Fuel and Lubricant - General**	**3,000,000**	**400,000**	**385,000**
22020801	Motor Vehicle Fuel Cost	3,000,000	400,000	385,000
220209	**Financial Charges - General**	**100,000**	**100,000**	**8,784**
22020901	Bank Charges (Other than Interest)	100,000	100,000	8,784
220210	**Miscellaneous Expenses - General**	**6,700,000**	**3,410,000**	**2,565,000**
22021001	Refreshment and Meals	1,000,000	50,000	50,000
22021002	Honorarium and Sitting Allowance Payments	2,400,000	1,500,000	1,305,000
22021003	Publicity and Advertisements	300,000	50,000	50,000
22021043	Official Presents and Souvenirs	1,500,000	800,000	800,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 016200100101 Ministry For Special Duties

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021044	Committees and Commissions	200,000	100,000	100,000
22021050	Official Ceremonies and Celebrations	1,000,000	550,000	50,000
22021057	Casual Workers	300,000	360,000	210,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 016200100600 Guidance and Counselling Department

Estimates of the amount required for the services of this organisation in the year 2025:

Seventy Five Million, Eight Hundred and Fifty Four Thousand Naira

₦ 75,854,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**75,854,000**	**34,100,000**	**30,715,281**
21	Personnel Cost	7,854,000	2,100,000	1,376,566
22	Other Recurrent Cost	68,000,000	32,000,000	29,338,715

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 016200100600 Guidance and Counselling Department

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**7**	**7,801,536**	**4**	**4**
General Salary Structure	**7**	**7,801,536**	**4**	**4**
Junior Staff	**3**	**2,801,173**	**2**	**4**
GL - 02	1	884,478		
GL - 03	1	899,880		
GL - 05		-		2
GL - 06	1	1,016,815	2	2
Intermediate Staff	**4**	**5,000,363**	**2**	
GL - 07	1	1,155,770	2	
GL - 08	3	3,844,593		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 016200100600 Guidance and Counselling Department

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**75,854,000**	**34,100,000**	**30,715,281**
21	**Personnel Cost**	**7,854,000**	**2,100,000**	**1,376,566**
2101	**SALARIES AND WAGES**	**3,599,000**	**1,016,000**	**659,144**
210101	**Salaries and Wages**	**3,599,000**	**1,016,000**	**659,144**
21010101	Salary	3,599,000	949,000	659,144
21010102	Overtime Payments	-	66,000	-
2102	**ALLOWANCES**	**4,255,000**	**1,084,000**	**717,422**
210201	**Regular / Non-Regular Allowances**	**4,255,000**	**1,084,000**	**717,422**
21020103	Transport Allowance	983,000	256,000	164,600
21020104	Rent Supplement	720,000	190,000	131,828
21020105	Meal Subsidy	417,000	112,000	70,824
21020106	Utility Allowance	477,000	75,000	46,880
21020109	Leave Transport Grant	360,000	95,000	65,914
21020113	Hazard / Hardship Allowance	52,000	-	-
21020137	Medical Allowance	1,246,000	356,000	237,376
22	**Other Recurrent Cost**	**68,000,000**	**32,000,000**	**29,338,715**
2202	**GOODS AND SERVICES**	**68,000,000**	**32,000,000**	**29,338,715**
220201	**Transport & Travelling - General**	**2,000,000**	**2,000,000**	**1,500,000**
22020102	Local Travel & Transport - Others	2,000,000	2,000,000	1,500,000
220203	**Materials and Supplies - General**	**1,700,000**	**1,700,000**	**124,000**
22020301	Office Materials and Consumables	1,200,000	1,200,000	90,000
22020303	Newspapers	500,000	500,000	34,000
220204	**Maintenance Services - General**	**1,800,000**	**1,800,000**	**237,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,500,000	1,500,000	157,000
22020404	Maintenance of Office / IT Equipment	300,000	300,000	80,000
220206	**Other Services - General**	**58,400,000**	**22,400,000**	**20,697,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 016200100600 Guidance and Counselling Department

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020609	Guidance and Counselling Services	8,400,000	8,400,000	6,612,000
22020612	Recruitment and Employment Activities	50,000,000	14,000,000	14,085,000
220208	**Fuel and Lubricant - General**	**2,500,000**	**2,500,000**	**1,700,000**
22020801	Motor Vehicle Fuel Cost	2,500,000	2,500,000	1,700,000
220209	**Financial Charges - General**	**150,000**	**150,000**	**2,715**
22020901	Bank Charges (Other than Interest)	150,000	150,000	2,715
220210	**Miscellaneous Expenses - General**	**1,450,000**	**1,450,000**	**5,078,000**
22021001	Refreshment and Meals	200,000	200,000	189,000
22021002	Honorarium and Sitting Allowance Payments	500,000	500,000	4,889,000
22021003	Publicity and Advertisements	250,000	250,000	-
22021043	Official Presents and Souvenirs	500,000	500,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 016200200100 State Emergency Management Agency (SEMA)

Estimates of the amount required for the services of this organisation in the year 2025:
Two Hundred and Twenty Five Million, Three Hundred and Forty One Thousand Naira
₦ 225,341,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**225,341,000**	**57,280,000**	**15,590,047**
21	Personnel Cost	45,341,000	19,280,000	9,960,260
22	Other Recurrent Cost	180,000,000	38,000,000	5,629,787

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 016200200100 State Emergency Management Agency (SEMA)

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**37**	**44,998,112**	**20**	**15**
General Salary Structure	**37**	**44,998,112**	**20**	**15**
Junior Staff	**22**	**20,813,636**	**5**	**5**
GL - 03	12	10,841,995	2	2
GL - 04	1	944,308	1	1
GL - 05	2	1,909,629	2	2
GL - 06	7	7,117,704		
Intermediate Staff	**8**	**9,600,248**	**6**	**3**
GL - 07	3	3,467,310	5	3
GL - 08	5	6,132,938		
GL - 10		-	1	
Senior Staff	**7**	**14,584,228**	**9**	**7**
GL - 12		-	1	3
GL - 13	3	5,404,590	5	1
GL - 14	3	5,672,234	1	2
GL - 15		-	1	
GL - 16		-	1	
GL - 17	1	3,507,404		1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 016200200100 State Emergency Management Agency (SEMA)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**225,341,000**	**57,280,000**	**15,590,047**
21	**Personnel Cost**	**45,341,000**	**19,280,000**	**9,960,260**
2101	**SALARIES AND WAGES**	**21,101,000**	**8,285,000**	**5,551,651**
210101	**Salaries and Wages**	**21,101,000**	**8,285,000**	**5,551,651**
21010101	Salary	21,101,000	8,285,000	5,551,651
2102	**ALLOWANCES**	**24,240,000**	**10,995,000**	**4,408,609**
210201	**Regular / Non-Regular Allowances**	**24,240,000**	**10,995,000**	**4,408,609**
21020103	Transport Allowance	5,204,000	1,406,000	779,728
21020104	Rent Supplement	4,220,000	1,657,000	932,033
21020105	Meal Subsidy	2,200,000	614,000	341,080
21020106	Utility Allowance	2,470,000	443,000	243,440
21020107	Entertainment	25,000	29,000	13,430
21020109	Leave Transport Grant	2,110,000	828,000	466,016
21020114	Board Members Allowance	-	3,278,000	-
21020117	Domestic Staff Allowance	840,000	720,000	267,445
21020118	Personal Assistant Allowance	134,000	-	222,869
21020124	Newspaper Allowance	209,000	-	133,720
21020136	Responsibility Allowance	240,000	240,000	-
21020137	Medical Allowance	6,588,000	1,780,000	1,008,848
22	**Other Recurrent Cost**	**180,000,000**	**38,000,000**	**5,629,787**
2202	**GOODS AND SERVICES**	**79,500,000**	**33,000,000**	**5,629,787**
220201	**Transport & Travelling - General**	**6,450,000**	**3,450,000**	**1,837,000**
22020102	Local Travel & Transport - Others	6,450,000	3,450,000	1,837,000
220203	**Materials and Supplies - General**	**6,450,000**	**10,450,000**	**1,595,200**
22020301	Office Materials and Consumables	4,000,000	5,000,000	1,290,000
22020305	Printing of Non-security Documents	400,000	400,000	305,200
22020318	Disaster Relief Materials	2,000,000	5,000,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 016200200100 State Emergency Management Agency (SEMA)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020319	Artefacts Materials	50,000	50,000	-
220204	**Maintenance Services - General**	**4,850,000**	**12,850,000**	**1,592,900**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	2,000,000	1,567,900
22020402	Maintenance of Office Furniture	2,050,000	10,050,000	25,000
22020403	Maintenance of Office Building / Residential Quarters	400,000	400,000	-
22020404	Maintenance of Office / IT Equipment	150,000	150,000	-
22020405	Maintenance of Plants / Generators	100,000	100,000	-
22020406	Other Maintenance Services	150,000	150,000	-
220205	**Training - General**	**2,000,000**	**2,000,000**	**-**
22020501	Local Training	2,000,000	2,000,000	-
220206	**Other Services - General**	**50,000,000**	**-**	**-**
22020602	Office/Store Rent	50,000,000	-	-
220207	**Consulting and Professional Services**	**400,000**	**400,000**	**400,000**
22020709	Auditing of Accounts	400,000	400,000	400,000
220208	**Fuel and Lubricant - General**	**4,500,000**	**-**	**-**
22020801	Motor Vehicle Fuel Cost	4,500,000	-	-
220209	**Financial Charges - General**	**150,000**	**50,000**	**75,687**
22020901	Bank Charges (Other than Interest)	150,000	50,000	75,687
220210	**Miscellaneous Expenses - General**	**4,700,000**	**3,800,000**	**129,000**
22021001	Refreshment and Meals	1,300,000	1,350,000	99,000
22021002	Honorarium and Sitting Allowance Payments	2,300,000	1,350,000	30,000
22021006	Postage and Courier Services	100,000	100,000	-
22021043	Official Presents and Souvenirs	1,000,000	1,000,000	-
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**100,500,000**	**5,000,000**	**-**
220401	**Local Grants and Contributions**	**100,500,000**	**5,000,000**	**-**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 016200200100 State Emergency Management Agency (SEMA)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22040113	Assistance and Donations General	100,500,000	5,000,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 021500100100 Ministry of Agriculture & Natural Resources

Estimates of the amount required for the services of this organisation in the year 2025:

Five Hundred and Ten Million, Thirty Eight Thousand Naira

₦ 510,038,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**510,038,000**	**342,400,000**	**113,206,170**
21	Personnel Cost	482,038,000	319,900,000	105,224,661
22	Other Recurrent Cost	28,000,000	22,500,000	7,981,509

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 021500100100 Ministry of Agriculture & Natural Resources

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**234**	**476,955,807**	**229**	**224**
Consolidated Health Salary Structure	**109**	**218,974,943**	**110**	**109**
Junior Staff	**44**	**41,013,207**	**57**	**56**
GL - 02		-	1	1
GL - 03	3	2,372,297	4	4
GL - 04	2	1,677,973	2	1
GL - 05	1	925,809	2	2
GL - 06	38	36,037,128	48	48
Intermediate Staff	**47**	**95,814,084**	**40**	**40**
GL - 07	19	33,272,282	12	12
GL - 08	14	28,639,513	15	15
GL - 09	8	18,539,709	6	6
GL - 10	6	15,362,580	7	7
Senior Staff	**18**	**82,147,652**	**13**	**13**
GL - 11	5	14,862,284	2	2
GL - 12	4	14,188,297	1	4
GL - 13	2	8,664,211	6	2
GL - 14	2	10,425,150	3	3
GL - 15	5	34,007,710	1	2
Consolidated Medical Salary Structure	**18**	**113,410,836**	**17**	**18**
Junior Staff	**3**	**9,300,912**	**4**	**6**
GL - 02	3	9,300,912	4	6
Intermediate Staff	**10**	**49,173,284**	**9**	**7**
GL - 03	5	20,783,695	4	4
GL - 04	3	15,898,965	3	3
GL - 05	2	12,490,624	2	

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 021500100100 Ministry of Agriculture & Natural Resources

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Senior Staff	**5**	**54,936,640**	**4**	**5**
GL - 06		-	4	5
GL - 07	5	54,936,640		
General Salary Structure	**107**	**144,570,028**	**102**	**97**
Junior Staff	**25**	**25,002,003**	**25**	**25**
GL - 03	3	2,699,641	2	2
GL - 04	6	5,770,303	7	7
GL - 05	7	6,825,443	8	8
GL - 06	9	9,706,616	8	8
Intermediate Staff	**61**	**78,370,170**	**56**	**56**
GL - 07	26	30,687,528	34	34
GL - 08	23	29,859,813	9	9
GL - 09	6	8,547,610	5	5
GL - 10	6	9,275,219	8	8
Senior Staff	**21**	**41,197,855**	**21**	**16**
GL - 12	8	12,833,120	6	6
GL - 13	4	6,886,382	5	3
GL - 14	4	7,218,780	4	4
GL - 15	3	8,083,922	5	3
GL - 16	2	6,175,651	1	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 021500100100 Ministry of Agriculture & Natural Resources

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**510,038,000**	**342,400,000**	**113,206,170**
21	**Personnel Cost**	**482,038,000**	**319,900,000**	**105,224,661**
2101	**SALARIES AND WAGES**	**272,834,000**	**125,064,000**	**-**
210101	**Salaries and Wages**	**272,834,000**	**125,064,000**	**-**
21010101	Salary	272,834,000	94,949,000	-
21010102	Overtime Payments	-	30,115,000	-
2102	**ALLOWANCES**	**209,203,000**	**194,836,000**	**105,224,661**
210201	**Regular / Non-Regular Allowances**	**209,203,000**	**194,836,000**	**105,224,661**
21020103	Transport Allowance	15,194,000	6,974,000	4,425,104
21020104	Rent Supplement	14,155,000	7,119,000	4,631,183
21020105	Meal Subsidy	6,408,000	3,056,000	1,941,728
21020106	Utility Allowance	7,136,000	2,153,000	1,358,624
21020107	Entertainment	92,000	79,000	16,784
21020109	Leave Transport Grant	7,078,000	3,559,000	2,715,592
21020113	Hazard / Hardship Allowance	1,896,000	1,896,000	1,217,709
21020114	Board Members Allowance	-	900,000	-
21020117	Domestic Staff Allowance	4,200,000	2,160,000	480,000
21020119	Call Duty Allowance	2,946,000	35,279,000	16,538,400
21020122	Motor Vehicle Maintenance Allowance	240,000	240,000	160,000
21020136	Responsibility Allowance	480,000	105,000	-
21020137	Medical Allowance	19,050,000	9,080,000	-
21020149	Consolidated Allowance	120,404,000	109,174,000	66,096,774
21020164	Consequential Increase	9,924,000	13,063,000	5,642,763
22	**Other Recurrent Cost**	**28,000,000**	**22,500,000**	**7,981,509**
2202	**GOODS AND SERVICES**	**28,000,000**	**22,500,000**	**7,981,509**
220201	**Transport & Travelling - General**	**9,700,000**	**9,500,000**	**4,617,722**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 021500100100 Ministry of Agriculture & Natural Resources

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020102	Local Travel & Transport - Others	9,700,000	9,500,000	4,617,722
220202	**Utilities General**	**225,000**	**325,000**	**-**
22020203	Internet Access Charges	100,000	200,000	-
22020204	Satellites Broadcasting Access Charges	75,000	75,000	-
22020210	Other Utility Charges	50,000	50,000	-
220203	**Materials and Supplies - General**	**3,125,000**	**3,225,000**	**464,000**
22020301	Office Materials and Consumables	2,000,000	2,000,000	464,000
22020305	Printing of Non-security Documents	150,000	250,000	-
22020307	Drugs, Vaccines & Medical Supplies	750,000	750,000	-
22020309	Uniforms & Other Clothing	225,000	225,000	-
220204	**Maintenance Services - General**	**2,500,000**	**2,050,000**	**650,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,600,000	1,000,000	450,000
22020402	Maintenance of Office Furniture	50,000	100,000	-
22020403	Maintenance of Office Building / Residential Quarters	50,000	100,000	-
22020404	Maintenance of Office / IT Equipment	450,000	450,000	160,000
22020405	Maintenance of Plants / Generators	200,000	200,000	-
22020406	Other Maintenance Services	150,000	200,000	40,000
220206	**Other Services - General**	**500,000**	**600,000**	**-**
22020605	Cleaning and Fumigation Services	300,000	300,000	-
22020608	Rental of Plants, Equipments & Machinaries	100,000	200,000	-
22020611	Enumeration and Registration Exercises	100,000	100,000	-
220207	**Consulting and Professional Services**	**200,000**	**200,000**	**-**
22020706	Surveying Services	100,000	100,000	-
22020707	Agricultural Consulting	100,000	100,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 021500100100 Ministry of Agriculture & Natural Resources

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220208	**Fuel and Lubricant - General**	**1,850,000**	**1,700,000**	**1,266,000**
22020801	Motor Vehicle Fuel Cost	1,650,000	1,400,000	1,266,000
22020807	Lubricants and Other Oils	200,000	300,000	-
220209	**Financial Charges - General**	**100,000**	**100,000**	**40,387**
22020901	Bank Charges (Other than Interest)	100,000	100,000	40,387
220210	**Miscellaneous Expenses - General**	**9,800,000**	**4,800,000**	**943,400**
22021001	Refreshment and Meals	1,100,000	1,000,000	305,400
22021002	Honorarium and Sitting Allowance Payments	1,000,000	800,000	560,000
22021003	Publicity and Advertisements	100,000	400,000	34,000
22021006	Postage and Courier Services	200,000	200,000	44,000
22021043	Official Presents and Souvenirs	100,000	100,000	-
22021044	Committees and Commissions	250,000	250,000	-
22021046	Livestock feeding and Medicament	800,000	800,000	-
22021052	Project Monitoring & Evaluation (M & E) Expenses	300,000	300,000	-
22021053	National Councils Meetings	5,150,000	150,000	-
22021054	Zonal Office Operational Expenses	700,000	700,000	-
22021057	Casual Workers	-	10t	-
22021065	Awards and Prizes of Excellence	100,000	100,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 021500111601 Jigawa Agricultural Transformation Agency (JATA)

Estimates of the amount required for the services of this organisation in the year 2025:
One Hundred and Fifty Seven Million, Eight Hundred and Sixty Three Thousand Naira
₦ 157,863,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**157,863,000**	**-**	**-**
21	Personnel Cost	7,863,000	-	-
22	Other Recurrent Cost	150,000,000	-	-

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 021500111601 Jigawa Agricultural Transformation Agency (JATA)

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**9**	**10,200,197**		
General Salary Structure	**9**	**10,200,197**		
Junior Staff	**4**	**4,067,259**		
GL - 06	4	4,067,259		
Intermediate Staff	**5**	**6,132,938**		
GL - 08	5	6,132,938		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 021500111601 Jigawa Agricultural Transformation Agency (JATA)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**157,863,000**	**-**	**-**
21	**Personnel Cost**	**7,863,000**	**-**	**-**
2101	**SALARIES AND WAGES**	**3,624,000**	**-**	**-**
210101	**Salaries and Wages**	**3,624,000**	**-**	**-**
21010101	Salary	3,624,000	-	-
2102	**ALLOWANCES**	**4,239,000**	**-**	**-**
210201	**Regular / Non-Regular Allowances**	**4,239,000**	**-**	**-**
21020103	Transport Allowance	1,357,000	-	-
21020104	Rent Supplement	725,000	-	-
21020105	Meal Subsidy	592,000	-	-
21020106	Utility Allowance	402,000	-	-
21020109	Leave Transport Grant	362,000	-	-
21020137	Medical Allowance	801,000	-	-
22	**Other Recurrent Cost**	**150,000,000**	**-**	**-**
2202	**GOODS AND SERVICES**	**150,000,000**	**-**	**-**
220201	**Transport & Travelling - General**	**30,000,000**	**-**	**-**
22020102	Local Travel & Transport - Others	30,000,000	-	-
220202	**Utilities General**	**8,600,000**	**-**	**-**
22020201	Electricity Charges	5,000,000	-	-
22020203	Internet Access Charges	2,000,000	-	-
22020204	Satellites Broadcasting Access Charges	1,000,000	-	-
22020205	Water rates & Charges	600,000	-	-
220203	**Materials and Supplies - General**	**6,500,000**	**-**	**-**
22020301	Office Materials and Consumables	3,000,000	-	-
22020303	Newspapers	500,000	-	-
22020305	Printing of Non-security Documents	2,000,000	-	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 021500111601 Jigawa Agricultural Transformation Agency (JATA)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020307	Drugs, Vaccines & Medical Supplies	1,000,000	-	-
220204	**Maintenance Services - General**	**7,600,000**	**-**	**-**
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000	-	-
22020404	Maintenance of Office / IT Equipment	2,000,000	-	-
22020405	Maintenance of Plants / Generators	2,000,000	-	-
22020406	Other Maintenance Services	600,000	-	-
220205	**Training - General**	**20,000,000**	**-**	**-**
22020501	Local Training	20,000,000	-	-
220206	**Other Services - General**	**2,900,000**	**-**	**-**
22020601	Security Services	2,000,000	-	-
22020605	Cleaning and Fumigation Services	900,000	-	-
220207	**Consulting and Professional Services**	**44,800,000**	**-**	**-**
22020702	Information Technology Consulting	8,000,000	-	-
22020705	Architectural Services	7,000,000	-	-
22020706	Surveying Services	5,000,000	-	-
22020707	Agricultural Consulting	20,000,000	-	-
22020710	Research and Documentation	4,800,000	-	-
220208	**Fuel and Lubricant - General**	**10,000,000**	**-**	**-**
22020801	Motor Vehicle Fuel Cost	10,000,000	-	-
220209	**Financial Charges - General**	**200,000**	**-**	**-**
22020901	Bank Charges (Other than Interest)	200,000	-	-
220210	**Miscellaneous Expenses - General**	**19,400,000**	**-**	**-**
22021001	Refreshment and Meals	2,000,000	-	-
22021002	Honorarium and Sitting Allowance Payments	3,000,000	-	-
22021047	Community Engagement, Sensitization & Mobilization Activit	8,000,000	-	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 021500111601 Jigawa Agricultural Transformation Agency (JATA)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021081	Conferences and Seminars Expenses	6,400,000	-	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 021510200100 Jigawa State Agricultural & Rural Development Authority

Estimates of the amount required for the services of this organisation in the year 2025:

One Billion, Four Hundred and Seventy Eight Million, Ten Thousand Naira

₦ 1,478,010,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,478,010,000**	**815,000,000**	**208,371,001**
21	Personnel Cost	1,248,010,000	800,000,000	204,005,697
22	Other Recurrent Cost	230,000,000	15,000,000	4,365,304

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 021510200100 Jigawa State Agricultural & Rural Development Authority

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**348**	**601,109,954**	**465**	**344**
Consolidated Health Salary Structure	**61**	**165,304,532**	**128**	**61**
Junior Staff		**-**	**65**	
GL - 03		-	5	
GL - 06		-	60	
Intermediate Staff	**44**	**103,559,640**	**46**	**48**
GL - 07	6	11,289,244	4	8
GL - 08	14	30,786,553	18	17
GL - 09	12	29,838,812	13	13
GL - 10	12	31,645,031	11	10
Senior Staff	**17**	**61,744,892**	**17**	**13**
GL - 11	5	15,279,644	6	3
GL - 12	9	32,970,836	11	10
GL - 13	3	13,494,412		
General Salary Structure	**287**	**435,805,422**	**337**	**283**
Junior Staff	**35**	**34,405,645**	**86**	**37**
GL - 02	2	1,849,983	12	4
GL - 03	9	8,554,942	20	13
GL - 04	13	12,728,648	13	12
GL - 05	8	7,962,496	8	6
GL - 06	3	3,309,576	33	2
Intermediate Staff	**173**	**232,579,197**	**169**	**172**
GL - 07	82	99,751,780	93	101
GL - 08	30	40,130,851	18	13
GL - 09	36	52,852,522	42	43
GL - 10	25	39,844,044	16	15

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 021510200100 Jigawa State Agricultural & Rural Development Authority

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Senior Staff	**79**	**168,820,580**	**82**	**74**
GL - 12	7	12,286,909	11	9
GL - 13	9	16,933,179	8	8
GL - 14	49	96,862,922	54	50
GL - 15	11	32,197,202	5	5
GL - 16	1	3,367,065	3	2
GL - 17	2	7,173,303	1	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 021510200100 Jigawa State Agricultural & Rural Development Authority

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,478,010,000**	**815,000,000**	**208,371,001**
21	**Personnel Cost**	**1,248,010,000**	**800,000,000**	**204,005,697**
2101	**SALARIES AND WAGES**	**318,846,000**	**175,549,000**	**100,549,914**
210101	**Salaries and Wages**	**318,846,000**	**175,549,000**	**100,549,914**
21010101	Salary	318,846,000	175,549,000	100,549,914
2102	**ALLOWANCES**	**929,164,000**	**624,451,000**	**103,455,783**
210201	**Regular / Non-Regular Allowances**	**916,164,000**	**612,451,000**	**98,135,783**
21020103	Transport Allowance	40,947,000	23,005,000	11,814,969
21020104	Rent Supplement	45,274,000	24,222,000	14,511,334
21020105	Meal Subsidy	17,239,000	10,084,000	5,200,823
21020106	Utility Allowance	19,502,000	7,103,000	3,705,013
21020107	Entertainment	256,000	128,000	66,993
21020109	Leave Transport Grant	22,637,000	12,111,000	7,258,417
21020114	Board Members Allowance	6,000,000	6,000,000	-
21020117	Domestic Staff Allowance	11,760,000	2,916,000	1,710,000
21020129	Contract Addition	900,000	900,000	382,596
21020136	Responsibility Allowance	720,000	800,000	481,795
21020137	Medical Allowance	51,098,000	29,998,000	14,925,016
21020149	Consolidated Allowance	68,016,000	67,583,000	35,438,767
21020164	Consequential Increase	4,814,000	5,600,000	2,640,060
21020173	J-Power Agro Allowance	627,000,000	422,000,000	-
210203	**CRFC Charges Allowances**	**13,000,000**	**12,000,000**	**5,320,000**
21020322	Motor Vehicle Maintenance Allowance (CRFC)	13,000,000	12,000,000	5,320,000
22	**Other Recurrent Cost**	**230,000,000**	**15,000,000**	**4,365,304**
2202	**GOODS AND SERVICES**	**230,000,000**	**15,000,000**	**4,365,304**
220201	**Transport & Travelling - General**	**16,500,000**	**1,500,000**	**560,500**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 021510200100 Jigawa State Agricultural & Rural Development Authority

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020101	Local Travel & Transport - Training	15,000,000	-	-
22020102	Local Travel & Transport - Others	1,500,000	1,500,000	560,500
220202	**Utilities General**	**350,000**	**350,000**	**-**
22020202	Telephone Charges	200,000	200,000	-
22020203	Internet Access Charges	100,000	100,000	-
22020206	Sewage Charges	50,000	50,000	-
220203	**Materials and Supplies - General**	**2,200,000**	**2,200,000**	**944,300**
22020301	Office Materials and Consumables	1,000,000	1,000,000	689,700
22020303	Newspapers	100,000	100,000	78,600
22020305	Printing of Non-security Documents	850,000	850,000	176,000
22020309	Uniforms & Other Clothing	250,000	250,000	-
220204	**Maintenance Services - General**	**4,950,000**	**4,950,000**	**1,342,600**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,700,000	1,700,000	502,700
22020402	Maintenance of Office Furniture	800,000	800,000	-
22020403	Maintenance of Office Building / Residential Quarters	300,000	300,000	170,000
22020404	Maintenance of Office / IT Equipment	100,000	100,000	36,000
22020405	Maintenance of Plants / Generators	1,900,000	1,900,000	607,000
22020410	Maintenance of Street Lightings	50,000	50,000	-
22020415	Maintenance of Water Facilities	100,000	100,000	26,900
220205	**Training - General**	**200,000**	**200,000**	**-**
22020501	Local Training	200,000	200,000	-
220207	**Consulting and Professional Services**	**1,500,000**	**1,500,000**	**150,000**
22020707	Agricultural Consulting	1,500,000	1,500,000	150,000
220208	**Fuel and Lubricant - General**	**1,450,000**	**1,450,000**	**668,250**
22020801	Motor Vehicle Fuel Cost	1,250,000	1,250,000	668,250
22020803	Plant / Generator Fuel Cost	200,000	200,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 021510200100 Jigawa State Agricultural & Rural Development Authority

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220209	**Financial Charges - General**	**50,000**	**50,000**	**23,654**
22020901	Bank Charges (Other than Interest)	50,000	50,000	23,654
220210	**Miscellaneous Expenses - General**	**202,800,000**	**2,800,000**	**676,000**
22021001	Refreshment and Meals	500,000	500,000	196,000
22021002	Honorarium and Sitting Allowance Payments	100,000	100,000	-
22021003	Publicity and Advertisements	150,000	150,000	-
22021006	Postage and Courier Services	150,000	150,000	-
22021046	Livestock feeding and Medicament	100,000	100,000	-
22021052	Project Monitoring & Evaluation (M & E) Expenses	50,400,000	400,000	-
22021054	Zonal Office Operational Expenses	150,900,000	900,000	480,000
22021057	Casual Workers	-	10t	-
22021060	Nutrition Activities	500,000	500,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 021511511500 Farmers And Herdsman Board

Estimates of the amount required for the services of this organisation in the year 2025:
One Hundred and Twenty Six Million, One Hundred and Thirty One Thousand Naira
₦ 126,131,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**126,131,000**	**63,464,000**	**32,463,820**
21	Personnel Cost	94,131,000	57,464,000	29,668,620
22	Other Recurrent Cost	32,000,000	6,000,000	2,795,200

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 021511511500 Farmers And Herdsman Board

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**45**	**87,497,198**	**51**	**25**
Consolidated Health Salary Structure	**31**	**47,393,963**	**33**	**18**
Junior Staff	**18**	**15,746,842**	**20**	**9**
GL - 02	5	3,996,323	5	5
GL - 03	2	1,592,319	2	1
GL - 05		-	1	
GL - 06	11	10,158,200	12	3
Intermediate Staff	**12**	**27,148,984**	**11**	**8**
GL - 07	2	3,763,081	3	3
GL - 08	3	6,597,118	3	2
GL - 09	4	8,762,543	4	3
GL - 10	3	8,026,242	1	
Senior Staff	**1**	**4,498,137**	**2**	**1**
GL - 12		-	2	1
GL - 13	1	4,498,137		
Consolidated Medical Salary Structure	**4**	**30,279,449**	**4**	**4**
Intermediate Staff	**1**	**5,474,183**	**1**	**1**
GL - 03		-	1	1
GL - 04	1	5,474,183		
Senior Staff	**3**	**24,805,266**	**3**	**3**
GL - 06	3	24,805,266	3	3
General Salary Structure	**10**	**9,823,786**	**14**	**3**
Junior Staff	**10**	**9,823,786**	**14**	**3**
GL - 02		-	2	
GL - 03		-	2	

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 021511511500 Farmers And Herdsman Board

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
GL - 04	5	4,678,014	4	2
GL - 05		-	1	
GL - 06	5	5,145,772	5	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 021511511500 Farmers And Herdsman Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**126,131,000**	**63,464,000**	**32,463,820**
21	**Personnel Cost**	**94,131,000**	**57,464,000**	**29,668,620**
2101	**SALARIES AND WAGES**	**55,010,000**	**18,110,000**	**10,649,191**
210101	**Salaries and Wages**	**55,010,000**	**18,110,000**	**10,649,191**
21010101	Salary	55,010,000	18,110,000	10,649,191
2102	**ALLOWANCES**	**39,121,000**	**39,354,000**	**19,019,429**
210201	**Regular / Non-Regular Allowances**	**39,121,000**	**39,354,000**	**19,019,429**
21020103	Transport Allowance	1,385,000	831,000	118,704
21020104	Rent Supplement	830,000	464,000	73,683
21020105	Meal Subsidy	588,000	353,000	50,448
21020106	Utility Allowance	678,000	228,000	32,640
21020109	Leave Transport Grant	415,000	232,000	36,842
21020113	Hazard / Hardship Allowance	250,000	250,000	191,033
21020114	Board Members Allowance	900,000	900,000	-
21020119	Call Duty Allowance	5,484,000	5,701,000	3,731,840
21020137	Medical Allowance	1,780,000	1,246,000	178,032
21020149	Consolidated Allowance	24,071,000	26,779,000	13,393,700
21020164	Consequential Increase	2,740,000	2,370,000	1,212,507
22	**Other Recurrent Cost**	**32,000,000**	**6,000,000**	**2,795,200**
2202	**GOODS AND SERVICES**	**32,000,000**	**6,000,000**	**2,795,200**
220201	**Transport & Travelling - General**	**1,000,000**	**600,000**	**215,000**
22020102	Local Travel & Transport - Others	1,000,000	600,000	215,000
220202	**Utilities General**	**370,000**	**370,000**	**158,000**
22020201	Electricity Charges	200,000	200,000	118,000
22020203	Internet Access Charges	50,000	50,000	-
22020204	Satellites Broadcasting Access Charges	50,000	50,000	40,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 021511511500 Farmers And Herdsman Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020205	Water rates & Charges	50,000	50,000	-
22020206	Sewage Charges	20,000	20,000	-
220203	**Materials and Supplies - General**	**650,000**	**650,000**	**200,300**
22020301	Office Materials and Consumables	500,000	500,000	179,300
22020305	Printing of Non-security Documents	100,000	100,000	-
22020317	Reagents Chemicals and Cleansing Materials	50,000	50,000	21,000
220204	**Maintenance Services - General**	**6,330,000**	**1,130,000**	**943,900**
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,600,000	500,000	463,000
22020402	Maintenance of Office Furniture	50,000	50,000	10,000
22020403	Maintenance of Office Building / Residential Quarters	50,000	50,000	43,000
22020404	Maintenance of Office / IT Equipment	140,000	140,000	35,900
22020405	Maintenance of Plants / Generators	55,000	55,000	44,000
22020406	Other Maintenance Services	435,000	335,000	348,000
220205	**Training - General**	**300,000**	**300,000**	**40,000**
22020501	Local Training	300,000	300,000	40,000
220207	**Consulting and Professional Services**	**300,000**	**300,000**	**-**
22020701	Financial Consulting	300,000	300,000	-
220208	**Fuel and Lubricant - General**	**1,600,000**	**1,200,000**	**673,000**
22020801	Motor Vehicle Fuel Cost	1,600,000	1,200,000	673,000
220209	**Financial Charges - General**	**200,000**	**200,000**	**-**
22020901	Bank Charges (Other than Interest)	200,000	200,000	-
220210	**Miscellaneous Expenses - General**	**21,250,000**	**1,250,000**	**565,000**
22021001	Refreshment and Meals	200,000	200,000	85,000
22021002	Honorarium and Sitting Allowance Payments	500,000	500,000	350,000
22021003	Publicity and Advertisements	550,000	550,000	130,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 021511511500 Farmers And Herdsman Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021047	Community Engagement, Sensitization & Mobilization Activit	20,000,000	-	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 022000100100 Ministry of Finance

Estimates of the amount required for the services of this organisation in the year 2025:

Nine Billion, Two Hundred and Thirty Nine Million, Four Hundred and Ninety Three Thousand Naira

₦ 9,239,493,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**9,239,493,000**	**2,987,100,000**	**3,352,380,001**
21	Personnel Cost	501,493,000	332,600,000	150,551,427
22	Other Recurrent Cost	8,738,000,000	2,654,500,000	3,201,828,574

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 022000100100 Ministry of Finance

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**247**	**498,657,399**	**314**	**242**
General Salary Structure	**247**	**498,657,399**	**314**	**242**
Junior Staff	**5**	**4,796,409**	**33**	**5**
GL - 02	1	907,629		1
GL - 03	2	1,857,668	13	2
GL - 05	1	964,939	2	1
GL - 06	1	1,066,173	18	1
Intermediate Staff	**30**	**40,224,382**	**49**	**29**
GL - 07	7	8,196,641	5	8
GL - 08	8	10,032,474	26	2
GL - 09	7	9,819,877	6	8
GL - 10	8	12,175,390	12	11
Senior Staff	**212**	**453,636,608**	**232**	**208**
GL - 12	29	48,711,484	36	29
GL - 13	26	46,839,777	42	31
GL - 14	97	183,402,238	91	92
GL - 15	46	129,298,162	34	46
GL - 16	13	41,956,791	28	9
GL - 17	1	3,428,156	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022000100100 Ministry of Finance

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**9,239,493,000**	**2,987,100,000**	**3,352,380,001**
21	**Personnel Cost**	**501,493,000**	**332,600,000**	**150,551,427**
2101	**SALARIES AND WAGES**	**255,144,000**	**180,558,000**	**84,561,551**
210101	**Salaries and Wages**	**255,144,000**	**180,558,000**	**84,561,551**
21010101	Salary	255,144,000	175,552,000	84,561,551
21010102	Overtime Payments	-	5,006,000	-
2102	**ALLOWANCES**	**246,349,000**	**152,042,000**	**65,989,876**
210201	**Regular / Non-Regular Allowances**	**246,349,000**	**152,042,000**	**65,989,876**
21020103	Transport Allowance	36,013,000	23,366,000	9,728,080
21020104	Rent Supplement	51,029,000	35,110,000	16,929,603
21020105	Meal Subsidy	14,967,000	10,210,000	4,248,310
21020106	Utility Allowance	17,183,000	7,637,000	3,226,710
21020107	Entertainment	1,071,000	897,000	384,850
21020109	Leave Transport Grant	25,514,000	17,555,000	8,456,155
21020113	Hazard / Hardship Allowance	2,836,000	-	-
21020117	Domestic Staff Allowance	50,400,000	22,356,000	10,500,000
21020136	Responsibility Allowance	3,360,000	6,960,000	1,151,791
21020137	Medical Allowance	43,976,000	27,951,000	11,364,376
22	**Other Recurrent Cost**	**8,738,000,000**	**2,654,500,000**	**3,201,828,574**
2202	**GOODS AND SERVICES**	**6,597,000,000**	**1,510,000,000**	**2,530,889,508**
220201	**Transport & Travelling - General**	**2,113,500,000**	**408,000,000**	**1,081,664,972**
22020102	Local Travel & Transport - Others	113,500,000	8,000,000	6,823,500
22020104	International Travel & Transport - Others	2,000,000,000	400,000,000	1,074,841,472
220202	**Utilities General**	**946,050,000**	**468,470,000**	**307,668,075**
22020201	Electricity Charges	900,050,000	440,000,000	284,319,128
22020203	Internet Access Charges	20,000,000	20,000,000	12,058,062

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022000100100 Ministry of Finance

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020204	Satellites Broadcasting Access Charges	1,000,000	470,000	-
22020205	Water rates & Charges	25,000,000	8,000,000	11,290,885
220203	**Materials and Supplies - General**	**48,000,000**	**21,000,000**	**13,024,750**
22020301	Office Materials and Consumables	18,000,000	6,000,000	3,000,000
22020305	Printing of Non-security Documents	30,000,000	15,000,000	10,024,750
220204	**Maintenance Services - General**	**51,500,000**	**12,600,000**	**16,400,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	25,000,000	10,000,000	12,500,000
22020402	Maintenance of Office Furniture	1,500,000	600,000	900,000
22020404	Maintenance of Office / IT Equipment	25,000,000	2,000,000	3,000,000
220205	**Training - General**	**100,000,000**	**2,000,000**	**580,000**
22020501	Local Training	100,000,000	2,000,000	580,000
220206	**Other Services - General**	**60,000,000**	**4,000,000**	**1,850,000**
22020602	Office/Store Rent	35,000,000	2,000,000	1,850,000
22020603	Residential Rent	25,000,000	2,000,000	-
220207	**Consulting and Professional Services**	**2,415,200,000**	**452,080,000**	**926,930,416**
22020701	Financial Consulting	2,390,000,000	445,000,000	926,930,416
22020702	Information Technology Consulting	200,000	80,000	-
22020709	Auditing of Accounts	25,000,000	7,000,000	-
220208	**Fuel and Lubricant - General**	**95,000,000**	**2,000,000**	**3,117,800**
22020801	Motor Vehicle Fuel Cost	95,000,000	2,000,000	3,117,800
220209	**Financial Charges - General**	**500,000**	**150,000**	**90,344**
22020901	Bank Charges (Other than Interest)	500,000	150,000	90,344
220210	**Miscellaneous Expenses - General**	**767,250,000**	**139,700,000**	**179,563,150**
22021001	Refreshment and Meals	25,000,000	8,000,000	462,650
22021002	Honorarium and Sitting Allowance Payments	100,000,000	40,000,000	32,048,500

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022000100100 Ministry of Finance

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021005	FAAC Meetings	70,000,000	10,000,000	12,971,000
22021006	Postage and Courier Services	250,000	100,000	135,000
22021008	Subscription to Professional Bodies / National Council Registration	100,000,000	2,600,000	56,000,000
22021043	Official Presents and Souvenirs	10,000,000	6,000,000	3,200,000
22021053	National Councils Meetings	10,000,000	3,000,000	1,500,000
22021069	Project / Programmes Coordination Expenses	452,000,000	70,000,000	73,246,000
2203	**LOANS AND ADVANCES**	**2,141,000,000**	**1,144,500,000**	**670,939,067**
220301	**Loans and Advances**	**2,141,000,000**	**1,144,500,000**	**670,939,067**
22030101	Motor Cycle Advances	45,000,000	45,000,000	21,150,000
22030102	Bicycle Advances	10,000,000	10,000,000	3,550,000
22030103	Refurbishing Advances	70,000,000	70,000,000	27,300,000
22030106	Motor Vehicle Advance	1,000,000,000	1,002,700,000	609,139,067
22030109	Professional Advances Loan	16,000,000	16,800,000	9,800,000
22030110	Revolving Loan for Teachers (LEAs)	500,000,000	-	-
22030111	Revolving Loan for Top Government Officials	500,000,000	-	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 022000700100 Office of the Accountant General

Estimates of the amount required for the services of this organisation in the year 2025:

Two Billion, Seven Hundred and Fifteen Million Naira

₦ 2,715,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**2,715,000,000**	**2,563,000,000**	**3,969,785,954**
21	Personnel Cost	2,000,000,000	2,000,000,000	3,559,067,138
22	Other Recurrent Cost	715,000,000	563,000,000	410,718,816

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022000700100 Office of the Accountant General

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**2,715,000,000**	**2,563,000,000**	**3,969,785,954**
21	**Personnel Cost**	**2,000,000,000**	**2,000,000,000**	**3,559,067,138**
2102	**ALLOWANCES**	**2,000,000,000**	**2,000,000,000**	**3,559,067,138**
210202	**Social Contribution**	**2,000,000,000**	**2,000,000,000**	**3,559,067,138**
21020202	20% Government Contributory Pension	2,000,000,000	2,000,000,000	3,559,067,138
22	**Other Recurrent Cost**	**715,000,000**	**563,000,000**	**410,718,816**
2202	**GOODS AND SERVICES**	**663,000,000**	**563,000,000**	**375,163,258**
220201	**Transport & Travelling - General**	**4,700,000**	**4,700,000**	**1,365,000**
22020102	Local Travel & Transport - Others	4,700,000	4,700,000	1,365,000
220203	**Materials and Supplies - General**	**21,000,000**	**21,000,000**	**205,000**
22020301	Office Materials and Consumables	2,000,000	2,000,000	205,000
22020312	Production , Publication and Circulation of Annual Financial Statement	19,000,000	19,000,000	-
220204	**Maintenance Services - General**	**5,750,000**	**5,750,000**	**225,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,400,000	2,400,000	130,000
22020402	Maintenance of Office Furniture	100,000	100,000	10,000
22020404	Maintenance of Office / IT Equipment	150,000	150,000	30,000
22020405	Maintenance of Plants / Generators	3,100,000	3,100,000	55,000
220205	**Training - General**	**8,000,000**	**8,000,000**	**205,000**
22020501	Local Training	8,000,000	8,000,000	205,000
220210	**Miscellaneous Expenses - General**	**623,550,000**	**523,550,000**	**373,163,258**
22021001	Refreshment and Meals	900,000	900,000	105,000
22021002	Honorarium and Sitting Allowance Payments	8,000,000	8,000,000	2,250,304
22021003	Publicity and Advertisements	150,000	150,000	-
22021005	FAAC Meetings	4,500,000	4,500,000	800,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022000700100 Office of the Accountant General

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021008	Subscription to Professional Bodies / National Council Registration	10,000,000	10,000,000	5,050,000
22021057	Casual Workers	600,000,000	500,000,000	364,957,954
2207	**Transfers - Payments**	**52,000,000**	**-**	**35,555,557**
220701	**Transfer to Fund Recurrent Expenditure - Payments**	**52,000,000**	**-**	**35,555,557**
22070103	Payment of Share of State IGR (State Taxes) to Local Governments	52,000,000	-	35,555,557

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 022000700101 Accountant General Office (CRFC)

Estimates of the amount required for the services of this organisation in the year 2025:

Five Million, Seven Hundred and Forty Thousand Naira

₦ 5,740,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**5,740,000**	**58,000,000**	**2,911,696**
21	Personnel Cost	5,740,000	6,000,000	2,911,696
22	Other Recurrent Cost	-	52,000,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022000700101 Accountant General Office (CRFC)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**5,740,000**	**58,000,000**	**2,911,696**
21	**Personnel Cost**	**5,740,000**	**6,000,000**	**2,911,696**
2101	**SALARIES AND WAGES**	**1,248,000**	**1,248,000**	**831,912**
210101	**Salaries and Wages**	**1,248,000**	**1,248,000**	**831,912**
21010103	Consolidated Revenue Fund Charges - Salaries	1,248,000	1,248,000	831,912
2102	**ALLOWANCES**	**4,492,000**	**4,752,000**	**2,079,784**
210201	**Regular / Non-Regular Allowances**	**312,000**	**572,000**	**207,976**
21020104	Rent Supplement	-	572,000	-
21020118	Personal Assistant Allowance	312,000	-	207,976
210203	**CRFC Charges Allowances**	**4,180,000**	**4,180,000**	**1,871,808**
21020306	Utility Allowance (CRFC)	374,000	374,000	249,576
21020307	Entertainment Allowance (CRFC)	374,000	374,000	249,576
21020309	Leave Transport Grant (CRFC)	125,000	125,000	-
21020317	Domestic Staff Allowance (CRFC)	936,000	936,000	-
21020318	Personal Assistant Allowance (CRFC)	312,000	312,000	623,936
21020322	Motor Vehicle Maintenance Allowance (CRFC)	936,000	936,000	623,936
21020324	Newspaper Allowance (CRFC)	187,000	187,000	124,784
21020330	Accommodation Allowance (CRFC)	936,000	936,000	-
22	**Other Recurrent Cost**	**-**	**52,000,000**	**-**
2207	**Transfers - Payments**	**-**	**52,000,000**	**-**
220701	**Transfer to Fund Recurrent Expenditure - Payments**	**-**	**52,000,000**	**-**
22070103	Payment of Share of State IGR (State Taxes) to Local Governments	-	52,000,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 022000700107 Treasury Department (Stabilization Fund Provision)

Estimates of the amount required for the services of this organisation in the year 2025:

One Billion Naira

₦ 1,000,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,000,000,000**	**720,000,000**	**123,333,333**
22	Other Recurrent Cost	1,000,000,000	720,000,000	123,333,333

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022000700107 Treasury Department (Stabilization Fund Provision)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,000,000,000**	**720,000,000**	**123,333,333**
22	**Other Recurrent Cost**	**1,000,000,000**	**720,000,000**	**123,333,333**
2207	**Transfers - Payments**	**1,000,000,000**	**720,000,000**	**123,333,333**
220701	**Transfer to Fund Recurrent Expenditure - Payments**	**1,000,000,000**	**720,000,000**	**123,333,333**
22070105	Stabilization Funds	1,000,000,000	720,000,000	123,333,333

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 022000700110 Debt Management Unit

Estimates of the amount required for the services of this organisation in the year 2025:

Four Billion, Eight Hundred Million Naira

₦ 4,800,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**4,800,000,000**	**6,800,000,000**	**1,812,440,533**
22	Other Recurrent Cost	4,800,000,000	6,800,000,000	1,812,440,533

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022000700110 Debt Management Unit

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**4,800,000,000**	**6,800,000,000**	**1,812,440,533**
22	**Other Recurrent Cost**	**4,800,000,000**	**6,800,000,000**	**1,812,440,533**
2206	**PUBLIC DEBT CHARGES**	**4,800,000,000**	**6,800,000,000**	**1,812,440,533**
220603	**Repayment of Debts and Liabilities**	**4,800,000,000**	**6,800,000,000**	**1,812,440,533**
22060301	Internal Public Debts - Interest	2,000,000,000	2,700,000,000	594,490,101
22060302	Internal Public Debts - Principal	1,200,000,000	1,500,000,000	445,974,176
22060303	External Public Debts - Interest	700,000,000	-	-
22060304	External Public Debts - Principal	600,000,000	-	500,000,000
22060305	Contractual Liabilties	300,000,000	1,300,000,000	271,976,256
22060306	External Public Debts (Principal and Interest Deductions)	-	1,300,000,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 022000700400 Directorate of Salary and Pension Administration

Estimates of the amount required for the services of this organisation in the year 2025:
Six Hundred and Sixty Nine Million, Three Hundred and Thirty Five Thousand Naira
₦ 669,335,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**669,335,000**	**632,278,000**	**332,232,561**
21	Personnel Cost	658,335,000	622,678,000	327,714,874
22	Other Recurrent Cost	11,000,000	9,600,000	4,517,687

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 022000700400 Directorate of Salary and Pension Administration

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**41**	**56,560,234**	**29**	**29**
General Salary Structure	**41**	**56,560,234**	**29**	**29**
Junior Staff	**13**	**12,841,747**	**5**	**5**
GL - 03	6	5,551,289	3	3
GL - 06	7	7,290,458	2	2
Intermediate Staff	**19**	**26,813,424**	**15**	**15**
GL - 07	4	4,865,940	4	4
GL - 08	5	6,261,139	1	1
GL - 09	2	2,936,251	4	4
GL - 10	8	12,750,094	6	6
Senior Staff	**9**	**16,905,063**	**9**	**9**
GL - 12	4	7,021,091	4	4
GL - 13		-	3	3
GL - 14	5	9,883,972	2	2

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022000700□00 Directorate of Salary and □ension Administration

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**669,335,000**	**632,278,000**	**332,232,561**
21	**Personnel Cost**	**658,335,000**	**622,678,000**	**327,714,874**
2101	**SALARIES AND WAGES**	**29,380,000**	**11,498,000**	**9,003,420**
210101	**Salaries and Wages**	**29,380,000**	**11,498,000**	**9,003,420**
21010101	Salary	29,380,000	11,498,000	9,003,420
2102	**ALLOWANCES**	**628,955,000**	**611,179,000**	**318,711,454**
210201	**Regular / Non-Regular Allowances**	**628,955,000**	**611,179,000**	**318,711,454**
21020103	Transport Allowance	5,807,000	2,009,000	1,353,294
21020104	Rent Supplement	5,876,000	2,300,000	1,800,684
21020105	Meal Subsidy	2,451,000	884,000	595,611
21020106	Utility Allowance	2,809,000	628,000	425,862
21020109	Leave Transport Grant	2,938,000	1,150,000	900,342
21020113	Hazard / Hardship Allowance	1,047,000	808,000	552,500
21020117	Domestic Staff Allowance	240,000	139,000	240,000
21020136	Responsibility Allowance	488,000	681,000	488,073
21020137	Medical Allowance	7,300,000	2,581,000	1,720,976
21020150	NYSC Allowance	600,000,000	600,000,000	310,634,112
22	**Other Recurrent Cost**	**11,000,000**	**9,600,000**	**4,517,687**
2202	**GOODS AND SERVICES**	**11,000,000**	**9,600,000**	**4,517,687**
220201	**Transport & Travelling - General**	**1,500,000**	**1,500,000**	**-**
22020102	Local Travel & Transport - Others	1,500,000	1,500,000	-
220202	**Utilities General**	**100,000**	**100,000**	**75,000**
22020203	Internet Access Charges	100,000	100,000	75,000
22020204	Satellites Broadcasting Access Charges	10t	-	-
220203	**Materials and Supplies - General**	**2,400,000**	**1,900,000**	**1,205,700**
22020301	Office Materials and Consumables	2,000,000	1,500,000	988,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022000700□00 Directorate of Salary and □ension Administration

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020303	Newspapers	200,000	200,000	147,550
22020305	Printing of Non-security Documents	200,000	200,000	70,150
22020309	Uniforms & Other Clothing	10t	-	-
220204	**Maintenance Services - General**	**1,000,000**	**1,000,000**	**766,500**
22020401	Maintenance of Motor Vehicles / Transport Equipment	500,000	500,000	418,500
22020402	Maintenance of Office Furniture	10t	-	-
22020404	Maintenance of Office / IT Equipment	500,000	500,000	348,000
220205	**Training - General**	**2,000,000**	**2,000,000**	**935,000**
22020501	Local Training	2,000,000	2,000,000	935,000
220207	**Consulting and Professional Services**	**1,500,000**	**1,200,000**	**621,000**
22020701	Financial Consulting	1,500,000	1,200,000	621,000
220208	**Fuel and Lubricant - General**	**1,600,000**	**1,000,000**	**503,487**
22020801	Motor Vehicle Fuel Cost	700,000	650,000	315,000
22020803	Plant / Generator Fuel Cost	750,000	200,000	110,000
22020807	Lubricants and Other Oils	150,000	150,000	78,487
220209	**Financial Charges - General**	**-**	**100,000**	**-**
22020901	Bank Charges (Other than Interest)	-	100,000	-
220210	**Miscellaneous Expenses - General**	**900,000**	**800,000**	**411,000**
22021001	Refreshment and Meals	600,000	500,000	306,000
22021003	Publicity and Advertisements	300,000	300,000	105,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 022000700406 State Pension

Estimates of the amount required for the services of this organisation in the year 2025:

Seven Hundred and Twenty Million Naira

₦ 720,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**720,000,000**	**860,000,000**	**412,136,991**
21	Personnel Cost	720,000,000	860,000,000	412,136,991

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022000700406 State Pension

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**720,000,000**	**860,000,000**	**412,136,991**
21	**Personnel Cost**	**720,000,000**	**860,000,000**	**412,136,991**
2103	**SOCIAL BENEFITS**	**720,000,000**	**860,000,000**	**412,136,991**
210301	**Social Benefits**	**720,000,000**	**860,000,000**	**412,136,991**
21030101	Gratuity	50,000,000	50,000,000	1,943,730
21030102	Pension	560,000,000	700,000,000	389,293,392
21030103	Death Benefits	50,000,000	50,000,000	2,819,152
21030104	Contract Staff Gratuity	60,000,000	60,000,000	18,080,716

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 022000800100 State Internal Revenue Service

Estimates of the amount required for the services of this organisation in the year 2025:
Two Hundred and Twenty Eight Million, Nine Hundred and Sixty Six Thousand Naira
₦ 228,966,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**228,966,000**	**90,122,000**	**55,772,717**
21	Personnel Cost	105,266,000	54,322,000	31,521,962
22	Other Recurrent Cost	123,700,000	35,800,000	24,250,755

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 022000800100 State Internal Revenue Service

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**66**	**104,431,850**	**60**	**48**
General Salary Structure	**66**	**104,431,850**	**60**	**48**
Junior Staff	**10**	**9,619,354**	**7**	**3**
GL - 02	3	2,653,434		
GL - 03	1	928,834		1
GL - 04	1	953,012		1
GL - 06	5	5,084,074	7	1
Intermediate Staff	**38**	**48,865,511**	**31**	**29**
GL - 07	13	15,222,333	13	18
GL - 08	16	20,064,948	11	
GL - 09	1	1,402,840	5	9
GL - 10	8	12,175,390	2	2
Senior Staff	**18**	**45,946,985**	**22**	**16**
GL - 12	2	3,434,979	5	
GL - 13		-		4
GL - 14	5	9,668,848	10	9
GL - 15	8	22,951,392	3	
GL - 16	3	9,891,766	4	3

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022000800100 State Internal Revenue Service

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**228,966,000**	**90,122,000**	**55,772,717**
21	**Personnel Cost**	**105,266,000**	**54,322,000**	**31,521,962**
2101	**SALARIES AND WAGES**	**49,680,000**	**25,085,000**	**16,096,093**
210101	**Salaries and Wages**	**49,680,000**	**25,085,000**	**16,096,093**
21010101	Salary	49,680,000	25,085,000	16,096,093
2102	**ALLOWANCES**	**55,586,000**	**29,236,000**	**15,425,869**
210201	**Regular / Non-Regular Allowances**	**55,586,000**	**29,236,000**	**15,425,869**
21020103	Transport Allowance	9,437,000	4,268,000	2,315,563
21020104	Rent Supplement	9,936,000	5,017,000	3,678,355
21020105	Meal Subsidy	3,964,000	1,874,000	1,020,630
21020106	Utility Allowance	4,538,000	1,354,000	984,742
21020107	Entertainment	197,000	103,000	274,752
21020109	Leave Transport Grant	4,968,000	2,509,000	1,527,209
21020113	Hazard / Hardship Allowance	134,000	3,021,000	131,586
21020114	Board Members Allowance	-	930,000	-
21020117	Domestic Staff Allowance	9,240,000	2,520,000	1,343,936
21020122	Motor Vehicle Maintenance Allowance	700,000	-	623,936
21020136	Responsibility Allowance	720,000	2,300,000	533,333
21020137	Medical Allowance	11,751,000	5,341,000	2,991,827
22	**Other Recurrent Cost**	**123,700,000**	**35,800,000**	**24,250,755**
2202	**GOODS AND SERVICES**	**123,700,000**	**35,800,000**	**24,250,755**
220201	**Transport & Travelling - General**	**8,350,000**	**6,300,000**	**6,473,052**
22020101	Local Travel & Transport - Training	8,000,000	-	6,473,052
22020102	Local Travel & Transport - Others	-	6,000,000	-
22020103	International Travel & Transport - Training	350,000	300,000	-
220202	**Utilities General**	**2,050,000**	**550,000**	**-**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022000800100 State Internal Revenue Service

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020204	Satellites Broadcasting Access Charges	2,000,000	500,000	-
22020210	Other Utility Charges	50,000	50,000	-
220203	**Materials and Supplies - General**	**11,150,000**	**8,850,000**	**964,840**
22020301	Office Materials and Consumables	3,550,000	1,650,000	889,840
22020303	Newspapers	500,000	500,000	-
22020305	Printing of Non-security Documents	3,100,000	2,700,000	75,000
22020306	Printing of Security Documents	4,000,000	4,000,000	-
220204	**Maintenance Services - General**	**7,500,000**	**4,650,000**	**335,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,200,000	2,500,000	137,000
22020402	Maintenance of Office Furniture	300,000	250,000	-
22020403	Maintenance of Office Building / Residential Quarters	1,500,000	1,500,000	23,000
22020404	Maintenance of Office / IT Equipment	3,000,000	150,000	105,000
22020406	Other Maintenance Services	500,000	250,000	70,000
220205	**Training - General**	**15,700,000**	**1,200,000**	**9,574,813**
22020501	Local Training	15,700,000	1,200,000	9,574,813
220207	**Consulting and Professional Services**	**51,500,000**	**1,000,000**	**168,000**
22020702	Information Technology Consulting	1,500,000	1,000,000	168,000
22020703	Legal Service	50,000,000	-	-
220208	**Fuel and Lubricant - General**	**2,500,000**	**2,500,000**	**305,000**
22020801	Motor Vehicle Fuel Cost	2,500,000	2,500,000	305,000
220210	**Miscellaneous Expenses - General**	**24,950,000**	**10,750,000**	**6,430,050**
22021002	Honorarium and Sitting Allowance Payments	1,000,000	1,000,000	-
22021003	Publicity and Advertisements	2,000,000	2,000,000	-
22021008	Subscription to Professional Bodies / National Council Registration	10,000,000	5,000,000	5,000,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022000800100 State Internal Revenue Service

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021044	Committees and Commissions	1,950,000	1,450,000	89,050
22021047	Community Engagement, Sensitization & Mobilization Activit	10,000,000	1,300,000	1,341,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 022000800101 Office of the Chairman State Internal Revenue Service (CRFC)

Estimates of the amount required for the services of this organisation in the year 2025:

Seven Million, Two Hundred and Thirty Nine Thousand Naira

₦ 7,239,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**7,239,000**	**5,817,000**	**3,659,699**
21	Personnel Cost	7,239,000	5,817,000	3,659,699

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022000800101 Office of the Chairman State Internal Revenue Service (CRFC)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**7,239,000**	**5,817,000**	**3,659,699**
21	**Personnel Cost**	**7,239,000**	**5,817,000**	**3,659,699**
2101	**SALARIES AND WAGES**	**1,537,000**	**1,337,000**	**831,192**
210101	**Salaries and Wages**	**1,537,000**	**1,337,000**	**831,192**
21010103	Consolidated Revenue Fund Charges - Salaries	1,537,000	1,337,000	831,192
2102	**ALLOWANCES**	**5,702,000**	**4,480,000**	**2,828,507**
210203	**CRFC Charges Allowances**	**5,702,000**	**4,480,000**	**2,828,507**
21020306	Utility Allowance (CRFC)	551,000	401,000	249,576
21020307	Entertainment Allowance (CRFC)	551,000	401,000	249,576
21020309	Leave Transport Grant (CRFC)	275,000	134,000	124,787
21020317	Domestic Staff Allowance (CRFC)	1,303,000	1,003,000	623,936
21020318	Personal Assistant Allowance (CRFC)	534,000	334,000	207,976
21020322	Motor Vehicle Maintenance Allowance (CRFC)	1,136,000	1,003,000	623,936
21020324	Newspaper Allowance (CRFC)	217,000	201,000	124,784
21020330	Accommodation Allowance (CRFC)	1,135,000	1,003,000	623,936

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 022200100100 Ministry of Commerce, Industries and Co-operatives

Estimates of the amount required for the services of this organisation in the year 2025:

Two Hundred and One Million, Five Hundred and Thirty Thousand Naira

₦ 201,530,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**201,530,000**	**99,421,000**	**47,136,182**
21	Personnel Cost	157,380,000	80,521,000	40,426,949
22	Other Recurrent Cost	44,150,000	18,900,000	6,709,233

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 022200100100 Ministry of Commerce, Industries and Co-operatives

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**110**	**155,363,657**	**95**	**91**
General Salary Structure	**110**	**155,363,657**	**95**	**91**
Junior Staff	**37**	**37,108,794**	**27**	**26**
GL - 02	4	3,537,912		
GL - 03	2	1,799,761		
GL - 04	6	5,874,761	6	8
GL - 05	10	9,953,120	8	13
GL - 06	15	15,943,240	13	5
Intermediate Staff	**46**	**63,182,882**	**40**	**43**
GL - 07	13	15,814,307	14	14
GL - 08	15	19,937,225	4	7
GL - 09	10	14,681,256	12	16
GL - 10	8	12,750,094	10	6
Senior Staff	**27**	**55,071,981**	**28**	**22**
GL - 12	10	17,552,728	14	10
GL - 13	5	9,407,321	6	5
GL - 14	9	17,791,149	6	5
GL - 16	2	6,734,131	2	2
GL - 17	1	3,586,652		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022200100100 Ministry of Commerce, Industries and Co-operatives

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**201,530,000**	**99,421,000**	**47,136,182**
21	**Personnel Cost**	**157,380,000**	**80,521,000**	**40,426,949**
2101	**SALARIES AND WAGES**	**79,267,000**	**34,965,000**	**23,412,900**
210101	**Salaries and Wages**	**79,267,000**	**34,965,000**	**23,412,900**
21010101	Salary	79,267,000	34,965,000	23,412,900
2102	**ALLOWANCES**	**78,113,000**	**45,556,000**	**17,014,049**
210201	**Regular / Non-Regular Allowances**	**78,113,000**	**45,556,000**	**17,014,049**
21020103	Transport Allowance	15,592,000	6,487,000	416,716
21020104	Rent Supplement	15,853,000	6,993,000	4,682,580
21020105	Meal Subsidy	6,577,000	2,840,000	1,824,265
21020106	Utility Allowance	7,255,000	2,005,000	1,281,264
21020107	Entertainment	67,000	32,000	21,584
21020109	Leave Transport Grant	7,927,000	3,496,000	2,341,290
21020113	Hazard / Hardship Allowance	397,000	12,186,000	115,118
21020114	Board Members Allowance	1,620,000	1,620,000	-
21020117	Domestic Staff Allowance	2,520,000	720,000	480,000
21020136	Responsibility Allowance	720,000	720,000	384,166
21020137	Medical Allowance	19,585,000	8,457,000	5,467,066
22	**Other Recurrent Cost**	**44,150,000**	**18,900,000**	**6,709,233**
2202	**GOODS AND SERVICES**	**34,150,000**	**18,900,000**	**6,709,233**
220201	**Transport & Travelling - General**	**5,300,000**	**5,200,000**	**2,508,000**
22020102	Local Travel & Transport - Others	5,300,000	5,200,000	2,508,000
220203	**Materials and Supplies - General**	**2,750,000**	**3,150,000**	**1,392,500**
22020301	Office Materials and Consumables	2,000,000	2,000,000	1,253,500
22020306	Printing of Security Documents	500,000	1,000,000	59,000
22020309	Uniforms & Other Clothing	250,000	150,000	80,000
220204	**Maintenance Services - General**	**6,090,000**	**5,690,000**	**1,598,500**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022200100100 Ministry of Commerce, Industries and Co-operatives

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,290,000	4,790,000	1,523,500
22020402	Maintenance of Office Furniture	200,000	300,000	30,000
22020404	Maintenance of Office / IT Equipment	600,000	600,000	45,000
220205	**Training - General**	**500,000**	**600,000**	**-**
22020501	Local Training	500,000	600,000	-
220209	**Financial Charges - General**	**150,000**	**150,000**	**18,983**
22020901	Bank Charges (Other than Interest)	50,000	50,000	18,983
22020902	Insurance Premium	100,000	100,000	-
220210	**Miscellaneous Expenses - General**	**19,360,000**	**4,110,000**	**1,191,250**
22021001	Refreshment and Meals	500,000	500,000	489,250
22021002	Honorarium and Sitting Allowance Payments	600,000	600,000	406,000
22021003	Publicity and Advertisements	300,000	200,000	200,000
22021006	Postage and Courier Services	100,000	100,000	-
22021043	Official Presents and Souvenirs	150,000	200,000	50,000
22021047	Community Engagement, Sensitization & Mobilization Activit	3,000,000	-	-
22021050	Official Ceremonies and Celebrations	3,000,000	200,000	-
22021052	Project Monitoring & Evaluation (M & E) Expenses	600,000	600,000	46,000
22021053	National Councils Meetings	5,000,000	600,000	-
22021068	Governing Council Expenses	110,000	110,000	-
22021082	Export Promotion Council Operations	6,000,000	1,000,000	-
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**10,000,000**	**-**	**-**
220401	**Local Grants and Contributions**	**10,000,000**	**-**	**-**
22040109	Grants to Communities and NGOs	10,000,000	-	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 022200100200 Mineral Resources Development Agency

Estimates of the amount required for the services of this organisation in the year 2025:

Fifty Million, One Hundred and Ninety Six Thousand Naira

₦ 50,196,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**50,196,000**	**19,372,000**	**10,354,852**
21	Personnel Cost	36,596,000	15,772,000	8,264,852
22	Other Recurrent Cost	13,600,000	3,600,000	2,090,000

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 022200100200 Mineral Resources Development Agency

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**25**	**35,697,004**	**20**	**12**
General Salary Structure	**25**	**35,697,004**	**20**	**12**
Junior Staff	**10**	**9,812,773**	**6**	**2**
GL - 02	1	901,841	1	
GL - 03	2	1,843,191	1	
GL - 04		-	2	2
GL - 05	2	1,909,629		
GL - 06	5	5,158,112	2	
Intermediate Staff	**10**	**12,518,373**	**9**	**5**
GL - 07	4	4,623,080	5	3
GL - 08	4	5,016,237	2	
GL - 09	1	1,381,078	2	2
GL - 10	1	1,497,978		
Senior Staff	**5**	**13,365,858**	**5**	**5**
GL - 12		-	1	1
GL - 13	1	1,801,530		
GL - 14	1	1,890,745	2	2
GL - 15	1	2,868,924		
GL - 16	1	3,297,255	1	1
GL - 17	1	3,507,404	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022200100200 Mineral Resources Development Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**50,196,000**	**19,372,000**	**10,354,852**
21	**Personnel Cost**	**36,596,000**	**15,772,000**	**8,264,852**
2101	**SALARIES AND WAGES**	**16,533,000**	**7,264,000**	**4,316,330**
210101	**Salaries and Wages**	**16,533,000**	**7,264,000**	**4,316,330**
21010101	Salary	16,533,000	7,264,000	4,316,330
2102	**ALLOWANCES**	**20,063,000**	**8,508,000**	**3,948,522**
210201	**Regular / Non-Regular Allowances**	**20,063,000**	**8,508,000**	**3,948,522**
21020103	Transport Allowance	3,543,000	1,370,000	663,008
21020104	Rent Supplement	3,307,000	1,453,000	863,276
21020105	Meal Subsidy	1,493,000	598,000	290,616
21020106	Utility Allowance	1,655,000	423,000	209,984
21020107	Entertainment	63,000	32,000	19,184
21020109	Leave Transport Grant	1,653,000	726,000	431,638
21020114	Board Members Allowance	899,000	1,490,000	-
21020117	Domestic Staff Allowance	2,520,000	396,000	480,000
21020136	Responsibility Allowance	480,000	240,000	160,000
21020137	Medical Allowance	4,451,000	1,780,000	830,816
22	**Other Recurrent Cost**	**13,600,000**	**3,600,000**	**2,090,000**
2202	**GOODS AND SERVICES**	**13,600,000**	**3,600,000**	**2,090,000**
220201	**Transport & Travelling - General**	**1,000,000**	**1,300,000**	**240,000**
22020102	Local Travel & Transport - Others	1,000,000	1,300,000	240,000
220202	**Utilities General**	**200,000**	**-**	**-**
22020203	Internet Access Charges	200,000	-	-
220203	**Materials and Supplies - General**	**700,000**	**700,000**	**300,000**
22020301	Office Materials and Consumables	500,000	400,000	140,000
22020305	Printing of Non-security Documents	200,000	300,000	160,000
220205	**Training - General**	**300,000**	**200,000**	**180,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022200100200 Mineral Resources Development Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020501	Local Training	300,000	200,000	180,000
220208	**Fuel and Lubricant - General**	**717,000**	**500,000**	**400,000**
22020801	Motor Vehicle Fuel Cost	717,000	500,000	400,000
220209	**Financial Charges - General**	**3,000**	**3,000**	**-**
22020901	Bank Charges (Other than Interest)	3,000	3,000	-
220210	**Miscellaneous Expenses - General**	**10,680,000**	**897,000**	**970,000**
22021001	Refreshment and Meals	400,000	500,000	760,000
22021003	Publicity and Advertisements	180,000	197,000	160,000
22021014	Annual Planning/Budget Processes Expenses and Administration	1,000,000	-	-
22021043	Official Presents and Souvenirs	100,000	200,000	50,000
22021050	Official Ceremonies and Celebrations	9,000,000	-	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 022200100300 State Investment Promotion Agency

Estimates of the amount required for the services of this organisation in the year 2025:

Twenty Seven Million, One Hundred and Forty Thousand Naira

₦ 27,140,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**27,140,000**	**24,875,000**	**6,293,863**
21	Personnel Cost	9,140,000	6,875,000	-
22	Other Recurrent Cost	18,000,000	18,000,000	6,293,863

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 022200100300 State Investment Promotion Agency

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**8**	**9,000,948**	**11**	**4**
General Salary Structure	**8**	**9,000,948**	**11**	**4**
Junior Staff	**5**	**4,936,583**	**3**	**1**
GL - 03	2	1,799,761		
GL - 04		-	2	
GL - 06	3	3,136,822	1	1
Intermediate Staff	**3**	**4,064,365**	**5**	**3**
GL - 08	3	4,064,365	3	3
GL - 09		-	2	
Senior Staff		**-**	**3**	
GL - 12		-	3	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022200100300 State Investment Promotion Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**27,140,000**	**24,875,000**	**6,293,863**
21	**Personnel Cost**	**9,140,000**	**6,875,000**	**-**
2101	**SALARIES AND WAGES**	**4,185,000**	**3,529,000**	**-**
210101	**Salaries and Wages**	**4,185,000**	**3,529,000**	**-**
21010101	Salary	4,185,000	3,529,000	-
2102	**ALLOWANCES**	**4,955,000**	**3,346,000**	**-**
210201	**Regular / Non-Regular Allowances**	**4,955,000**	**3,346,000**	**-**
21020103	Transport Allowance	1,118,000	749,000	-
21020104	Rent Supplement	837,000	706,000	-
21020105	Meal Subsidy	474,000	328,000	-
21020106	Utility Allowance	544,000	231,000	-
21020109	Leave Transport Grant	418,000	353,000	-
21020113	Hazard / Hardship Allowance	139,000	-	-
21020137	Medical Allowance	1,424,000	979,000	-
22	**Other Recurrent Cost**	**18,000,000**	**18,000,000**	**6,293,863**
2202	**GOODS AND SERVICES**	**18,000,000**	**18,000,000**	**6,293,863**
220201	**Transport & Travelling - General**	**2,500,000**	**3,000,000**	**1,025,987**
22020102	Local Travel & Transport - Others	2,500,000	3,000,000	1,025,987
220202	**Utilities General**	**2,600,000**	**2,000,000**	**614,600**
22020203	Internet Access Charges	600,000	450,000	35,500
22020204	Satellites Broadcasting Access Charges	1,500,000	-	579,100
22020211	Postal and Courier Payments & Services	500,000	50,000	-
22020212	Service-wide Internet Access Charges	-	1,500,000	-
220203	**Materials and Supplies - General**	**2,450,000**	**600,000**	**440,778**
22020301	Office Materials and Consumables	1,300,000	-	-
22020302	Books	100,000	-	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022200100300 State Investment Promotion Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020303	Newspapers	150,000	100,000	51,778
22020305	Printing of Non-security Documents	600,000	500,000	389,000
22020317	Reagents Chemicals and Cleansing Materials	300,000	-	-
220204	**Maintenance Services - General**	**3,000,000**	**2,200,000**	**1,759,650**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,500,000	1,500,000	1,060,150
22020403	Maintenance of Office Building / Residential Quarters	500,000	-	-
22020404	Maintenance of Office / IT Equipment	1,000,000	700,000	699,500
220205	**Training - General**	**500,000**	**600,000**	**-**
22020501	Local Training	500,000	600,000	-
220208	**Fuel and Lubricant - General**	**2,500,000**	**2,500,000**	**844,000**
22020801	Motor Vehicle Fuel Cost	2,000,000	2,500,000	844,000
22020807	Lubricants and Other Oils	500,000	-	-
220209	**Financial Charges - General**	**400,000**	**-**	**-**
22020901	Bank Charges (Other than Interest)	400,000	-	-
220210	**Miscellaneous Expenses - General**	**4,050,000**	**7,100,000**	**1,608,848**
22021001	Refreshment and Meals	1,250,000	1,500,000	645,965
22021002	Honorarium and Sitting Allowance Payments	2,000,000	4,500,000	962,883
22021003	Publicity and Advertisements	500,000	1,000,000	-
22021004	Medical Expenses	300,000	-	-
22021006	Postage and Courier Services	-	100,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 022700600100 Jigawa State Agency for Youth Empowerment and Employment

Estimates of the amount required for the services of this organisation in the year 2025:
One Hundred and Ninety Million, Five Hundred and Twenty Thousand Naira
₦ 190,520,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**190,520,000**	**128,640,000**	**90,301,018**
21	Personnel Cost	146,220,000	75,840,000	45,926,569
22	Other Recurrent Cost	44,300,000	52,800,000	44,374,449

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 022700600100 Jigawa State Agency for Youth Empowerment and Employment

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**109**	**145,575,542**	**132**	**105**
General Salary Structure	**109**	**145,575,542**	**132**	**105**
Junior Staff	**38**	**37,555,766**	**81**	**41**
GL - 01		-		1
GL - 02	1	924,991	26	1
GL - 03	11	10,456,041	14	22
GL - 04	15	14,686,902	7	7
GL - 05	6	5,971,872	5	5
GL - 06	5	5,515,960	29	5
Intermediate Staff	**48**	**63,716,065**	**39**	**45**
GL - 07	23	27,979,158	13	30
GL - 08	14	18,582,436	9	1
GL - 09	3	4,404,377	7	5
GL - 10	8	12,750,094	10	9
Senior Staff	**23**	**44,303,711**	**12**	**19**
GL - 12	9	15,797,455	8	12
GL - 13	9	16,933,179	3	4
GL - 14	4	7,907,177		2
GL - 17	1	3,665,900	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022700600100 Jigawa State Agency for Youth Empowerment and Employment

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**190,520,000**	**128,640,000**	**90,301,018**
21	**Personnel Cost**	**146,220,000**	**75,840,000**	**45,926,569**
2101	**SALARIES AND WAGES**	**73,717,000**	**38,588,000**	**23,292,223**
210101	**Salaries and Wages**	**73,717,000**	**38,588,000**	**23,292,223**
21010101	Salary	73,717,000	36,206,000	23,292,223
21010102	Overtime Payments	-	2,382,000	-
2102	**ALLOWANCES**	**72,503,000**	**37,252,000**	**22,634,346**
210201	**Regular / Non-Regular Allowances**	**72,503,000**	**37,252,000**	**22,634,346**
21020103	Transport Allowance	15,425,000	8,407,000	4,640,341
21020104	Rent Supplement	14,743,000	7,241,000	5,058,804
21020105	Meal Subsidy	6,512,000	3,637,000	2,025,064
21020106	Utility Allowance	7,294,000	2,460,000	1,619,498
21020107	Entertainment	25,000	16,000	219,728
21020109	Leave Transport Grant	7,372,000	3,621,000	2,256,429
21020113	Hazard / Hardship Allowance	645,000	85,000	-
21020117	Domestic Staff Allowance	840,000	36,000	575,944
21020136	Responsibility Allowance	240,000	-	-
21020137	Medical Allowance	19,407,000	11,750,000	6,238,538
22	**Other Recurrent Cost**	**44,300,000**	**52,800,000**	**44,374,449**
2202	**GOODS AND SERVICES**	**44,300,000**	**52,800,000**	**44,374,449**
220201	**Transport & Travelling - General**	**3,500,000**	**1,200,000**	**1,150,000**
22020102	Local Travel & Transport - Others	3,500,000	1,200,000	1,150,000
220203	**Materials and Supplies - General**	**2,300,000**	**1,200,000**	**1,092,000**
22020301	Office Materials and Consumables	1,500,000	750,000	653,500
22020305	Printing of Non-security Documents	800,000	450,000	438,500
220204	**Maintenance Services - General**	**6,550,000**	**8,100,000**	**2,634,100**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 022700600100 Jigawa State Agency for Youth Empowerment and Employment

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	650,000	610,700
22020402	Maintenance of Office Furniture	400,000	300,000	300,000
22020403	Maintenance of Office Building / Residential Quarters	500,000	500,000	491,000
22020404	Maintenance of Office / IT Equipment	400,000	400,000	135,000
22020405	Maintenance of Plants / Generators	800,000	800,000	310,400
22020406	Other Maintenance Services	450,000	450,000	22,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	2,000,000	5,000,000	765,000
220205	**Training - General**	**10,300,000**	**30,200,000**	**30,200,000**
22020501	Local Training	300,000	200,000	200,000
22020502	International Training	10,000,000	30,000,000	30,000,000
220208	**Fuel and Lubricant - General**	**6,500,000**	**3,300,000**	**1,083,500**
22020801	Motor Vehicle Fuel Cost	5,000,000	1,800,000	933,500
22020803	Plant / Generator Fuel Cost	1,500,000	1,500,000	150,000
220209	**Financial Charges - General**	**150,000**	**100,000**	**84,749**
22020901	Bank Charges (Other than Interest)	150,000	100,000	84,749
220210	**Miscellaneous Expenses - General**	**15,000,000**	**8,700,000**	**8,130,100**
22021001	Refreshment and Meals	4,000,000	3,000,000	2,791,700
22021002	Honorarium and Sitting Allowance Payments	5,000,000	1,500,000	2,015,000
22021003	Publicity and Advertisements	1,500,000	-	850,000
22021044	Committees and Commissions	500,000	200,000	200,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	4,000,000	4,000,000	2,273,400
22021057	Casual Workers	-	10t	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 023100100100 Ministry of Power and Energy

Estimates of the amount required for the services of this organisation in the year 2025:

One Billion, Six Hundred and Sixty One Million, Nine Hundred and Forty Four Thousand Naira

₦ 1,661,944,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,661,944,000**	**-**	**-**
21	Personnel Cost	131,944,000	-	-
22	Other Recurrent Cost	1,530,000,000	-	-

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 023100100100 Ministry of Power and Energy

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**75**	**131,943,763**		**70**
General Salary Structure	**75**	**131,943,763**		**70**
Junior Staff	**1**	**921,596**		**2**
GL - 03	1	921,596		1
GL - 06		-		1
Intermediate Staff	**32**	**41,676,206**		**28**
GL - 07	8	9,246,159		14
GL - 08	15	18,948,247		3
GL - 09		-		7
GL - 10	9	13,481,800		4
Senior Staff	**42**	**89,345,961**		**40**
GL - 12	19	31,914,421		17
GL - 13	2	3,603,060		4
GL - 14	7	13,235,213		18
GL - 15	13	37,296,012		1
GL - 16	1	3,297,255		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023100100100 Ministry of Power and Energy

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,661,944,000**	**-**	**-**
21	**Personnel Cost**	**131,944,000**	**-**	**-**
2101	**SALARIES AND WAGES**	**65,988,000**	**-**	**-**
210101	**Salaries and Wages**	**65,988,000**	**-**	**-**
21010101	Salary	65,988,000	-	-
2102	**ALLOWANCES**	**65,956,000**	**-**	**-**
210201	**Regular / Non-Regular Allowances**	**65,956,000**	**-**	**-**
21020103	Transport Allowance	10,842,000	-	-
21020104	Rent Supplement	13,198,000	-	-
21020105	Meal Subsidy	4,531,000	-	-
21020106	Utility Allowance	5,194,000	-	-
21020107	Entertainment	239,000	-	-
21020109	Leave Transport Grant	6,599,000	-	-
21020117	Domestic Staff Allowance	11,760,000	-	-
21020136	Responsibility Allowance	240,000	-	-
21020137	Medical Allowance	13,353,000	-	-
22	**Other Recurrent Cost**	**1,530,000,000**	**-**	**-**
2202	**GOODS AND SERVICES**	**1,530,000,000**	**-**	**-**
220201	**Transport & Travelling - General**	**2,000,000**	**-**	**-**
22020102	Local Travel & Transport - Others	2,000,000	-	-
220202	**Utilities General**	**300,000**	**-**	**-**
22020204	Satellites Broadcasting Access Charges	300,000	-	-
220203	**Materials and Supplies - General**	**2,100,000**	**-**	**-**
22020301	Office Materials and Consumables	1,000,000	-	-
22020303	Newspapers	100,000	-	-
22020305	Printing of Non-security Documents	1,000,000	-	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023100100100 Ministry of Power and Energy

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220204	**Maintenance Services - General**	**1,513,500,000**	**-**	**-**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	-	-
22020404	Maintenance of Office / IT Equipment	1,500,000	-	-
22020410	Maintenance of Street Lightings	1,500,000,000	-	-
22020427	Maintenance of Solar Street Lights	10,000,000	-	-
220205	**Training - General**	**2,000,000**	**-**	**-**
22020501	Local Training	2,000,000	-	-
220207	**Consulting and Professional Services**	**500,000**	**-**	**-**
22020709	Auditing of Accounts	500,000	-	-
220208	**Fuel and Lubricant - General**	**1,300,000**	**-**	**-**
22020801	Motor Vehicle Fuel Cost	1,300,000	-	-
220209	**Financial Charges - General**	**300,000**	**-**	**-**
22020901	Bank Charges (Other than Interest)	300,000	-	-
220210	**Miscellaneous Expenses - General**	**8,000,000**	**-**	**-**
22021001	Refreshment and Meals	1,000,000	-	-
22021002	Honorarium and Sitting Allowance Payments	2,000,000	-	-
22021008	Subscription to Professional Bodies / National Council Registration	2,000,000	-	-
22021052	Project Monitoring & Evaluation (M & E) Expenses	3,000,000	-	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 023100200300 Rural Electricity Board

Estimates of the amount required for the services of this organisation in the year 2025:
Eight Hundred and Fifty Five Million, Five Hundred and Ninety Two Thousand Naira
₦ 855,592,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**855,592,000**	**629,027,000**	**765,050,708**
21	Personnel Cost	55,592,000	29,027,000	19,922,576
22	Other Recurrent Cost	800,000,000	600,000,000	745,128,132

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 023100200300 Rural Electricity Board

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**34**	**51,663,002**	**38**	**28**
General Salary Structure	**34**	**51,663,002**	**38**	**28**
Junior Staff		**-**	**6**	**1**
GL - 02		-	4	
GL - 06		-	2	1
Intermediate Staff	**24**	**30,036,146**	**23**	**19**
GL - 07	14	17,030,792	16	13
GL - 08	8	10,069,103	3	3
GL - 09	2	2,936,251	2	1
GL - 10		-	2	2
Senior Staff	**10**	**21,626,856**	**9**	**8**
GL - 12	3	5,265,818	4	5
GL - 13	5	9,407,321	3	1
GL - 16	1	3,367,065		1
GL - 17	1	3,586,652	2	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023100200300 Rural Electricity Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**855,592,000**	**629,027,000**	**765,050,708**
21	**Personnel Cost**	**55,592,000**	**29,027,000**	**19,922,576**
2101	**SALARIES AND WAGES**	**26,266,000**	**13,612,000**	**11,201,240**
210101	**Salaries and Wages**	**26,266,000**	**13,612,000**	**11,201,240**
21010101	Salary	26,266,000	13,612,000	11,201,240
2102	**ALLOWANCES**	**29,326,000**	**15,415,000**	**8,721,336**
210201	**Regular / Non-Regular Allowances**	**29,326,000**	**15,415,000**	**8,721,336**
21020103	Transport Allowance	4,869,000	2,635,000	1,281,742
21020104	Rent Supplement	5,253,000	2,722,000	2,096,276
21020105	Meal Subsidy	2,048,000	1,159,000	598,890
21020106	Utility Allowance	2,341,000	822,000	661,206
21020107	Entertainment	46,000	32,000	260,366
21020109	Leave Transport Grant	2,627,000	1,361,000	819,362
21020113	Hazard / Hardship Allowance	-	10t	-
21020114	Board Members Allowance	1,980,000	1,980,000	-
21020117	Domestic Staff Allowance	1,680,000	72,000	863,935
21020122	Motor Vehicle Maintenance Allowance	1,325,000	-	124,787
21020136	Responsibility Allowance	480,000	936,000	160,000
21020137	Medical Allowance	6,053,000	3,383,000	1,646,796
21020162	Lawyers Domestic staff Allowance	312,000	312,000	-
21020175	Personnel Protection Allowance	312,000	-	207,976
22	**Other Recurrent Cost**	**800,000,000**	**600,000,000**	**745,128,132**
2202	**GOODS AND SERVICES**	**800,000,000**	**600,000,000**	**745,128,132**
220201	**Transport & Travelling - General**	**650,000**	**700,000**	**612,000**
22020102	Local Travel & Transport - Others	650,000	700,000	612,000
220202	**Utilities General**	**50,000**	**100,000**	**-**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023100200300 Rural Electricity Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020204	Satellites Broadcasting Access Charges	50,000	100,000	-
220203	**Materials and Supplies - General**	**230,000**	**670,000**	**525,000**
22020301	Office Materials and Consumables	40,000	400,000	360,000
22020303	Newspapers	150,000	200,000	165,000
22020305	Printing of Non-security Documents	20,000	20,000	-
22020309	Uniforms & Other Clothing	20,000	50,000	-
220204	**Maintenance Services - General**	**17,250,000**	**29,600,000**	**25,110,366**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,850,000	1,000,000	1,824,000
22020404	Maintenance of Office / IT Equipment	400,000	600,000	440,000
22020405	Maintenance of Plants / Generators	15,000,000	28,000,000	22,846,366
220205	**Training - General**	**20,000**	**50,000**	**-**
22020501	Local Training	20,000	50,000	-
220207	**Consulting and Professional Services**	**640,000**	**400,000**	**600,000**
22020701	Financial Consulting	20,000	50,000	-
22020704	Engineering Services	20,000	50,000	-
22020709	Auditing of Accounts	600,000	300,000	600,000
220208	**Fuel and Lubricant - General**	**780,540,000**	**567,610,000**	**717,525,884**
22020801	Motor Vehicle Fuel Cost	400,000	500,000	390,000
22020803	Plant / Generator Fuel Cost	770,640,000	557,475,000	708,219,384
22020807	Lubricants and Other Oils	9,500,000	9,635,000	8,916,500
220209	**Financial Charges - General**	**10,000**	**10,000**	**4,882**
22020901	Bank Charges (Other than Interest)	10,000	10,000	4,882
220210	**Miscellaneous Expenses - General**	**610,000**	**860,000**	**750,000**
22021001	Refreshment and Meals	60,000	60,000	50,000
22021002	Honorarium and Sitting Allowance Payments	200,000	200,000	200,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023100200300 Rural Electricity Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021006	Postage and Courier Services	100,000	50,000	-
22021008	Subscription to Professional Bodies / National Council Registration	200,000	500,000	500,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	50,000	50,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 023100300100 Alternative Energy Agency

Estimates of the amount required for the services of this organisation in the year 2025:

Eighteen Million, Seven Hundred and Six Thousand Naira

₦ 18,706,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**18,706,000**	**10,600,000**	**3,508,543**
21	Personnel Cost	15,706,000	7,000,000	2,250,024
22	Other Recurrent Cost	3,000,000	3,600,000	1,258,519

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 023100300100 Alternative Energy Agency

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**12**	**15,549,029**	**11**	**4**
General Salary Structure	**12**	**15,549,029**	**11**	**4**
Junior Staff	**4**	**4,067,259**	**4**	
GL - 06	4	4,067,259	4	
Intermediate Staff	**6**	**7,798,776**	**5**	**2**
GL - 07	1	1,170,949		1
GL - 08	3	3,679,763	4	
GL - 09		-		1
GL - 10	2	2,948,064	1	
Senior Staff	**2**	**3,682,994**	**2**	**2**
GL - 12		-	2	2
GL - 13	2	3,682,994		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023100300100 Alternative Energy Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**18,706,000**	**10,600,000**	**3,508,543**
21	**Personnel Cost**	**15,706,000**	**7,000,000**	**2,250,024**
2101	**SALARIES AND WAGES**	**7,829,000**	**3,486,000**	**1,241,304**
210101	**Salaries and Wages**	**7,829,000**	**3,486,000**	**1,241,304**
21010101	Salary	7,829,000	3,486,000	1,241,304
2102	**ALLOWANCES**	**7,877,000**	**3,514,000**	**1,008,720**
210201	**Regular / Non-Regular Allowances**	**7,877,000**	**3,514,000**	**1,008,720**
21020103	Transport Allowance	1,697,000	733,000	192,480
21020104	Rent Supplement	1,566,000	697,000	248,264
21020105	Meal Subsidy	717,000	320,000	85,072
21020106	Utility Allowance	821,000	222,000	61,920
21020109	Leave Transport Grant	783,000	349,000	124,128
21020113	Hazard / Hardship Allowance	79,000	55,000	39,480
21020136	Responsibility Allowance	77,000	159,000	20,000
21020137	Medical Allowance	2,136,000	979,000	237,376
22	**Other Recurrent Cost**	**3,000,000**	**3,600,000**	**1,258,519**
2202	**GOODS AND SERVICES**	**3,000,000**	**3,600,000**	**1,258,519**
220201	**Transport & Travelling - General**	**600,000**	**400,000**	**350,500**
22020102	Local Travel & Transport - Others	600,000	400,000	350,500
220203	**Materials and Supplies - General**	**1,300,000**	**1,300,000**	**375,500**
22020301	Office Materials and Consumables	1,000,000	1,000,000	245,500
22020305	Printing of Non-security Documents	300,000	300,000	130,000
220204	**Maintenance Services - General**	**845,000**	**1,180,000**	**440,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	665,000	1,000,000	310,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	180,000	180,000	130,000
220205	**Training - General**	**100,000**	**300,000**	**-**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023100300100 Alternative Energy Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020501	Local Training	100,000	300,000	-
220209	**Financial Charges - General**	**20,000**	**20,000**	**2,519**
22020901	Bank Charges (Other than Interest)	20,000	20,000	2,519
220210	**Miscellaneous Expenses - General**	**135,000**	**400,000**	**90,000**
22021052	Project Monitoring & Evaluation (M & E) Expenses	135,000	400,000	90,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 023400100100 Ministry of Works & Transport

Estimates of the amount required for the services of this organisation in the year 2025:

Five Hundred and Six Million, One Hundred and Eleven Thousand Naira

₦ 506,111,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**506,111,000**	**496,438,000**	**739,395,129**
21	Personnel Cost	200,111,000	167,138,000	99,897,214
22	Other Recurrent Cost	306,000,000	329,300,000	639,497,915

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 023400100100 Ministry of Works & Transport

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**111**	**199,829,828**	**199**	**166**
General Salary Structure	**111**	**199,829,828**	**199**	**166**
Junior Staff	**16**	**15,975,040**	**29**	**8**
GL - 03		-	20	1
GL - 04	2	1,888,615	1	2
GL - 05	3	2,864,443	4	3
GL - 06	11	11,221,982	4	2
Intermediate Staff	**32**	**41,001,319**	**66**	**64**
GL - 07	12	13,869,239	19	26
GL - 08	11	13,767,180	25	8
GL - 09	1	1,381,078	10	16
GL - 10	8	11,983,822	12	14
Senior Staff	**63**	**142,853,469**	**104**	**94**
GL - 12	10	16,797,064	28	35
GL - 13	18	32,427,538	18	15
GL - 14	10	18,907,447	39	32
GL - 15	18	51,640,632	13	8
GL - 16	7	23,080,788	6	4

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023400100100 Ministry of Works & Transport

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**506,111,000**	**496,438,000**	**739,395,129**
21	**Personnel Cost**	**200,111,000**	**167,138,000**	**99,897,214**
2101	**SALARIES AND WAGES**	**97,414,000**	**88,783,000**	**56,232,084**
210101	**Salaries and Wages**	**97,414,000**	**88,783,000**	**56,232,084**
21010101	Salary	97,414,000	88,783,000	56,232,084
2102	**ALLOWANCES**	**102,697,000**	**78,354,000**	**43,665,130**
210201	**Regular / Non-Regular Allowances**	**102,697,000**	**78,354,000**	**43,665,130**
21020103	Transport Allowance	16,015,000	14,274,000	8,040,954
21020104	Rent Supplement	19,483,000	17,757,000	11,246,424
21020105	Meal Subsidy	6,690,000	6,256,000	3,541,586
21020106	Utility Allowance	7,595,000	4,562,000	2,597,115
21020107	Entertainment	449,000	261,000	109,255
21020109	Leave Transport Grant	9,741,000	8,878,000	5,587,051
21020113	Hazard / Hardship Allowance	200,000	124,000	79,230
21020117	Domestic Staff Allowance	21,000,000	6,840,000	2,850,000
21020129	Contract Addition	81,000	8,000	54,242
21020136	Responsibility Allowance	1,680,000	1,680,000	693,333
21020137	Medical Allowance	19,763,000	17,714,000	8,865,940
22	**Other Recurrent Cost**	**306,000,000**	**329,300,000**	**639,497,915**
2202	**GOODS AND SERVICES**	**303,000,000**	**329,200,000**	**639,397,915**
220201	**Transport & Travelling - General**	**6,500,000**	**3,500,000**	**2,378,450**
22020102	Local Travel & Transport - Others	6,500,000	3,500,000	2,378,450
220202	**Utilities General**	**1,000,000**	**350,000**	**287,000**
22020204	Satellites Broadcasting Access Charges	1,000,000	350,000	287,000
220203	**Materials and Supplies - General**	**2,900,000**	**2,000,000**	**1,400,661**
22020301	Office Materials and Consumables	1,600,000	1,500,000	1,020,661

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023400100100 Ministry of Works & Transport

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020305	Printing of Non-security Documents	1,300,000	500,000	380,000
220204	**Maintenance Services - General**	**269,900,000**	**321,800,000**	**634,630,157**
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,800,000	1,500,000	978,800
22020402	Maintenance of Office Furniture	50,000,000	800,000	175,000
22020403	Maintenance of Office Building / Residential Quarters	800,000	600,000	477,250
22020404	Maintenance of Office / IT Equipment	2,600,000	600,000	147,200
22020407	Maintenance of Airports	200,000,000	200,000,000	108,000,000
22020410	Maintenance of Street Lightings	10t	115,300,000	524,486,507
22020425	Maintenance of Lab/Workshop Tools and Instrument	12,700,000	3,000,000	365,400
220205	**Training - General**	**2,000,000**	**400,000**	**174,000**
22020501	Local Training	2,000,000	400,000	174,000
220208	**Fuel and Lubricant - General**	**9,400,000**	**250,000**	**52,000**
22020801	Motor Vehicle Fuel Cost	9,400,000	250,000	52,000
220209	**Financial Charges - General**	**300,000**	**200,000**	**135,647**
22020901	Bank Charges (Other than Interest)	300,000	200,000	135,647
220210	**Miscellaneous Expenses - General**	**11,000,000**	**700,000**	**340,000**
22021001	Refreshment and Meals	4,000,000	600,000	240,000
22021003	Publicity and Advertisements	7,000,000	100,000	100,000
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**3,000,000**	**100,000**	**100,000**
220401	**Local Grants and Contributions**	**3,000,000**	**100,000**	**100,000**
22040113	Assistance and Donations General	3,000,000	100,000	100,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 023400400100 Jigawa Roads Maintenance Agency

Estimates of the amount required for the services of this organisation in the year 2025:

Sixty Million, One Hundred and Sixty Six Thousand Naira

₦ 60,166,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**60,166,000**	**32,489,000**	**20,450,373**
21	Personnel Cost	41,166,000	16,929,000	6,720,373
22	Other Recurrent Cost	19,000,000	15,560,000	13,730,000

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 023400400100 Jigawa Roads Maintenance Agency

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**33**	**39,843,109**	**29**	**15**
General Salary Structure	**33**	**39,843,109**	**29**	**15**
Junior Staff	**19**	**19,592,125**	**16**	**9**
GL - 02	2	1,849,983	1	
GL - 03	2	1,901,098	1	
GL - 04	1	979,127	1	2
GL - 05	3	2,985,936	7	5
GL - 06	11	11,875,981	6	2
Intermediate Staff	**13**	**16,664,332**	**11**	**5**
GL - 07	5	6,082,426	6	4
GL - 08	8	10,581,906	5	1
Senior Staff	**1**	**3,586,652**	**2**	**1**
GL - 12		-	1	
GL - 17	1	3,586,652	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023400400100 Jigawa Roads Maintenance Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**60,166,000**	**32,489,000**	**20,450,373**
21	**Personnel Cost**	**41,166,000**	**16,929,000**	**6,720,373**
2101	**SALARIES AND WAGES**	**18,551,000**	**7,217,000**	**2,721,176**
210101	**Salaries and Wages**	**18,551,000**	**7,217,000**	**2,721,176**
21010101	Salary	18,551,000	7,217,000	2,721,176
2102	**ALLOWANCES**	**22,615,000**	**9,711,000**	**3,999,197**
210201	**Regular / Non-Regular Allowances**	**22,615,000**	**9,711,000**	**3,999,197**
21020103	Transport Allowance	4,625,000	1,866,000	640,585
21020104	Rent Supplement	3,710,000	1,443,000	544,253
21020105	Meal Subsidy	1,959,000	809,000	982,774
21020106	Utility Allowance	2,162,000	550,000	187,892
21020107	Entertainment	25,000	16,000	10,792
21020109	Leave Transport Grant	1,855,000	722,000	272,127
21020113	Hazard / Hardship Allowance	63,000	118,000	43,953
21020114	Board Members Allowance	1,260,000	1,260,000	-
21020117	Domestic Staff Allowance	840,000	36,000	240,000
21020136	Responsibility Allowance	240,000	310,000	186,662
21020137	Medical Allowance	5,875,000	2,581,000	890,160
22	**Other Recurrent Cost**	**19,000,000**	**15,560,000**	**13,730,000**
2202	**GOODS AND SERVICES**	**19,000,000**	**15,560,000**	**13,730,000**
220201	**Transport & Travelling - General**	**200,000**	**200,000**	**200,000**
22020102	Local Travel & Transport - Others	200,000	200,000	200,000
220202	**Utilities General**	**328,000**	**288,000**	**330,000**
22020204	Satellites Broadcasting Access Charges	328,000	288,000	330,000
220203	**Materials and Supplies - General**	**300,000**	**200,000**	**300,000**
22020301	Office Materials and Consumables	200,000	100,000	150,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023400400100 Jigawa Roads Maintenance Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020305	Printing of Non-security Documents	100,000	100,000	150,000
220204	**Maintenance Services - General**	**17,100,000**	**14,050,000**	**11,830,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,480,000	1,600,000	2,320,000
22020402	Maintenance of Office Furniture	100,000	100,000	120,000
22020403	Maintenance of Office Building / Residential Quarters	170,000	50,000	70,000
22020404	Maintenance of Office / IT Equipment	100,000	100,000	100,000
22020405	Maintenance of Plants / Generators	150,000	100,000	150,000
22020413	Minor Road Maintenance	14,000,000	12,000,000	9,000,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	100,000	100,000	70,000
220205	**Training - General**	**70,000**	**50,000**	**100,000**
22020501	Local Training	70,000	50,000	100,000
220207	**Consulting and Professional Services**	**100,000**	**50,000**	**300,000**
22020701	Financial Consulting	100,000	50,000	300,000
220208	**Fuel and Lubricant - General**	**300,000**	**100,000**	**100,000**
22020803	Plant / Generator Fuel Cost	300,000	100,000	100,000
220209	**Financial Charges - General**	**100,000**	**80,000**	**100,000**
22020901	Bank Charges (Other than Interest)	100,000	80,000	100,000
220210	**Miscellaneous Expenses - General**	**502,000**	**542,000**	**470,000**
22021001	Refreshment and Meals	250,000	240,000	220,000
22021002	Honorarium and Sitting Allowance Payments	150,000	200,000	150,000
22021003	Publicity and Advertisements	100,000	100,000	100,000
22021006	Postage and Courier Services	2,000	2,000	-
22021057	Casual Workers	-	10t	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 023400900100 Fire Service Directorate

Estimates of the amount required for the services of this organisation in the year 2025:

One Hundred and Seventy Five Million, Seven Hundred and Forty Three Thousand Naira

₦ 175,743,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**175,743,000**	**92,847,000**	**47,803,971**
21	Personnel Cost	165,743,000	83,247,000	42,104,626
22	Other Recurrent Cost	10,000,000	9,600,000	5,699,345

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 023400900100 Fire Service Directorate

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**122**	**158,771,938**	**113**	**102**
General Salary Structure	**122**	**158,771,938**	**113**	**102**
Junior Staff	**17**	**15,919,657**	**24**	**2**
GL - 03	12	10,798,564		
GL - 05		-	3	
GL - 06	5	5,121,093	21	2
Intermediate Staff	**90**	**112,407,563**	**73**	**86**
GL - 07	41	47,386,567	34	70
GL - 08	35	44,633,808	27	2
GL - 09	5	6,905,388	4	5
GL - 10	9	13,481,800	8	9
Senior Staff	**15**	**30,444,718**	**16**	**14**
GL - 12	2	3,359,413	2	2
GL - 13	1	1,801,530	4	2
GL - 14	10	18,907,447	9	9
GL - 15	1	2,868,924		
GL - 17	1	3,507,404	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023400900100 Fire Service Directorate

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**175,743,000**	**92,847,000**	**47,803,971**
21	**Personnel Cost**	**165,743,000**	**83,247,000**	**42,104,626**
2101	**SALARIES AND WAGES**	**78,537,000**	**38,085,000**	**21,052,313**
210101	**Salaries and Wages**	**78,537,000**	**38,085,000**	**21,052,313**
21010101	Salary	78,537,000	38,085,000	21,052,313
2102	**ALLOWANCES**	**87,206,000**	**45,162,000**	**21,052,313**
210201	**Regular / Non-Regular Allowances**	**87,206,000**	**45,162,000**	**21,052,313**
21020103	Transport Allowance	17,318,000	7,666,000	3,255,200
21020104	Rent Supplement	15,707,000	7,617,000	3,205,400
21020105	Meal Subsidy	7,313,000	3,371,000	2,041,152
21020106	Utility Allowance	8,359,000	2,356,000	1,150,722
21020107	Entertainment	42,000	16,000	5,396
21020109	Leave Transport Grant	7,854,000	3,808,000	2,164,220
21020113	Hazard / Hardship Allowance	3,965,000	4,975,000	2,353,324
21020117	Domestic Staff Allowance	1,680,000	36,000	120,000
21020120	Shift Duty Allowance	3,002,000	5,010,000	2,001,475
21020136	Responsibility Allowance	240,000	240,000	80,000
21020137	Medical Allowance	21,721,000	10,059,000	4,672,911
21020156	Professional Teaching Allowance	4,000	7,000	2,513
22	**Other Recurrent Cost**	**10,000,000**	**9,600,000**	**5,699,345**
2202	**GOODS AND SERVICES**	**10,000,000**	**9,600,000**	**5,699,345**
220201	**Transport & Travelling - General**	**100,000**	**780,000**	**20,000**
22020102	Local Travel & Transport - Others	100,000	100,000	20,000
22020103	International Travel & Transport - Training	-	680,000	-
220202	**Utilities General**	**400,000**	**-**	**-**
22020201	Electricity Charges	400,000	-	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023400900100 Fire Service Directorate

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220203	**Materials and Supplies - General**	**680,000**	**-**	**242,317**
22020301	Office Materials and Consumables	680,000	-	242,317
220204	**Maintenance Services - General**	**2,200,000**	**2,050,000**	**1,319,700**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,750,000	1,600,000	1,173,500
22020402	Maintenance of Office Furniture	50,000	50,000	-
22020403	Maintenance of Office Building / Residential Quarters	50,000	50,000	40,000
22020404	Maintenance of Office / IT Equipment	50,000	50,000	-
22020415	Maintenance of Water Facilities	300,000	300,000	106,200
220205	**Training - General**	**200,000**	**500,000**	**128,400**
22020501	Local Training	200,000	500,000	128,400
220208	**Fuel and Lubricant - General**	**6,200,000**	**6,000,000**	**3,908,633**
22020801	Motor Vehicle Fuel Cost	4,700,000	4,600,000	2,888,533
22020803	Plant / Generator Fuel Cost	150,000	100,000	80,000
22020807	Lubricants and Other Oils	1,350,000	1,300,000	940,100
220209	**Financial Charges - General**	**20,000**	**20,000**	**8,295**
22020901	Bank Charges (Other than Interest)	20,000	20,000	8,295
220210	**Miscellaneous Expenses - General**	**200,000**	**250,000**	**72,000**
22021001	Refreshment and Meals	150,000	200,000	72,000
22021003	Publicity and Advertisements	50,000	50,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 023800100100 Ministry of Budget and Economic Planning

Estimates of the amount required for the services of this organisation in the year 2025:
Six Hundred and Forty Three Million, Six Hundred and Ninety Nine Thousand Naira
₦ 643,699,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**643,699,000**	**201,549,000**	**147,276,308**
21	Personnel Cost	66,209,000	41,549,000	22,587,373
22	Other Recurrent Cost	577,490,000	160,000,000	124,688,935

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 023800100100 Ministry of Budget and Economic Planning

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**35**	**61,456,308**	**41**	**27**
General Salary Structure	**35**	**61,456,308**	**41**	**27**
Junior Staff	**7**	**6,788,708**	**8**	**1**
GL - 03		-	2	
GL - 04		-	1	
GL - 05	4	3,738,263	1	1
GL - 06	3	3,050,445	4	
Intermediate Staff	**8**	**10,773,497**	**16**	**8**
GL - 07	1	1,170,949	1	1
GL - 08	3	3,753,021	6	1
GL - 09	2	2,805,679	4	4
GL - 10	2	3,043,848	5	2
Senior Staff	**20**	**43,894,103**	**17**	**18**
GL - 12	5	8,587,448	8	10
GL - 13	7	12,890,480	2	
GL - 14	3	5,801,309	2	3
GL - 15	1	2,927,018	4	2
GL - 16	3	10,101,196	1	3
GL - 17	1	3,586,652		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023800100100 Ministry of Budget and Economic Planning

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**643,699,000**	**201,549,000**	**147,276,308**
21	**Personnel Cost**	**66,209,000**	**41,549,000**	**22,587,373**
2101	**SALARIES AND WAGES**	**31,166,000**	**17,413,000**	**11,608,667**
210101	**Salaries and Wages**	**31,166,000**	**17,413,000**	**11,608,667**
21010101	Salary	31,166,000	17,413,000	11,608,667
2102	**ALLOWANCES**	**35,043,000**	**24,135,000**	**10,978,706**
210201	**Regular / Non-Regular Allowances**	**35,043,000**	**24,135,000**	**10,978,706**
21020103	Transport Allowance	5,033,000	2,901,000	1,934,000
21020104	Rent Supplement	6,233,000	3,483,000	2,322,000
21020105	Meal Subsidy	2,106,000	1,269,000	846,000
21020106	Utility Allowance	2,305,000	917,000	611,333
21020107	Entertainment	105,000	67,000	44,667
21020109	Leave Transport Grant	3,117,000	1,741,000	1,160,667
21020111	In-lieu of Overtime / Agency Allowance	4,513,000	7,670,000	-
21020113	Hazard / Hardship Allowance	240,000	239,000	159,452
21020117	Domestic Staff Allowance	4,200,000	1,800,000	1,200,000
21020136	Responsibility Allowance	960,000	399,000	266,000
21020137	Medical Allowance	6,231,000	3,650,000	2,434,587
22	**Other Recurrent Cost**	**577,490,000**	**160,000,000**	**124,688,935**
2202	**GOODS AND SERVICES**	**577,490,000**	**160,000,000**	**124,688,935**
220201	**Transport & Travelling - General**	**15,000,000**	**6,000,000**	**7,854,125**
22020102	Local Travel & Transport - Others	15,000,000	6,000,000	7,854,125
220202	**Utilities General**	**1,300,000**	**1,250,000**	**431,046**
22020202	Telephone Charges	-	400,000	-
22020203	Internet Access Charges	1,000,000	250,000	258,415
22020204	Satellites Broadcasting Access Charges	300,000	600,000	172,631

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023800100100 Ministry of Budget and Economic Planning

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220203	**Materials and Supplies - General**	**58,950,000**	**16,950,000**	**11,738,709**
22020301	Office Materials and Consumables	15,000,000	6,000,000	5,954,754
22020302	Books	-	150,000	-
22020303	Newspapers	250,000	200,000	158,745
22020304	Magazines & Periodicals	100,000	150,000	-
22020305	Printing of Non-security Documents	30,000,000	10,000,000	5,584,752
22020306	Printing of Security Documents	3,000,000	-	-
22020309	Uniforms & Other Clothing	100,000	400,000	25,874
22020313	Production/Publication of Public Financial Reports	10,000,000	-	-
22020317	Reagents Chemicals and Cleansing Materials	500,000	50,000	14,584
220204	**Maintenance Services - General**	**36,600,000**	**26,000,000**	**9,785,746**
22020401	Maintenance of Motor Vehicles / Transport Equipment	15,000,000	12,000,000	6,587,452
22020402	Maintenance of Office Furniture	3,000,000	500,000	187,412
22020403	Maintenance of Office Building / Residential Quarters	-	500,000	-
22020404	Maintenance of Office / IT Equipment	5,000,000	5,000,000	2,365,987
22020405	Maintenance of Plants / Generators	8,000,000	7,000,000	587,041
22020406	Other Maintenance Services	2,600,000	-	-
22020426	Maintenance of Electricity/Solar Power	3,000,000	1,000,000	57,854
220205	**Training - General**	**56,380,000**	**12,000,000**	**12,132,895**
22020501	Local Training	20,000,000	2,000,000	258,741
22020503	Manpower Planning and Other Staff Development Expenses	5,000,000	-	-
22020504	Public Financial Management Core Group Activities	31,380,000	10,000,000	11,874,154
220207	**Consulting and Professional Services**	**12,000,000**	**2,500,000**	**158,474**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023800100100 Ministry of Budget and Economic Planning

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020702	Information Technology Consulting	5,000,000	2,000,000	-
22020709	Auditing of Accounts	2,000,000	-	158,474
22020710	Research and Documentation	5,000,000	500,000	-
220208	**Fuel and Lubricant - General**	**20,000,000**	**9,000,000**	**12,156,956**
22020801	Motor Vehicle Fuel Cost	10,000,000	5,000,000	7,458,415
22020803	Plant / Generator Fuel Cost	10,000,000	4,000,000	4,698,541
220209	**Financial Charges - General**	**300,000**	**200,000**	**15,481**
22020901	Bank Charges (Other than Interest)	300,000	200,000	15,481
220210	**Miscellaneous Expenses - General**	**376,960,000**	**86,100,000**	**70,415,503**
22021001	Refreshment and Meals	15,000,000	4,000,000	2,587,415
22021002	Honorarium and Sitting Allowance Payments	10,000,000	2,000,000	2,258,741
22021003	Publicity and Advertisements	1,000,000	500,000	-
22021006	Postage and Courier Services	350,000	600,000	-
22021008	Subscription to Professional Bodies / National Council Registration	-	1,000,000	-
22021014	Annual Planning/Budget Processes Expenses and Administration	100,000,000	35,000,000	45,875,245
22021047	Community Engagement, Sensitization & Mobilization Activit	5,000,000	-	-
22021052	Project Monitoring & Evaluation (M & E) Expenses	40,000,000	10,000,000	-
22021053	National Councils Meetings	6,000,000	6,000,000	2,852,546
22021057	Casual Workers	-	10t	-
22021060	Nutrition Activities	10,000,000	2,000,000	-
22021067	SOCU Social Investment Programme Interventions	30,000,000	15,000,000	-
22021069	Project / Programmes Coordination Expenses	152,610,000	10,000,000	16,841,556
22021081	Conferences and Seminars Expenses	7,000,000	-	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 023800100103 Office of the Permanent Secretary (Contingency Fund Provision)

Estimates of the amount required for the services of this organisation in the year 2025:

Six Billion Naira

₦ 6,000,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**6,000,000,000**	**6,000,000,000**	**-**
22	Other Recurrent Cost	6,000,000,000	6,000,000,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023800100103 Office of the Permanent Secretary (Contingency Fund Provision)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**6,000,000,000**	**6,000,000,000**	**-**
22	**Other Recurrent Cost**	**6,000,000,000**	**6,000,000,000**	**-**
2202	**GOODS AND SERVICES**	**6,000,000,000**	**6,000,000,000**	**-**
220210	**Miscellaneous Expenses - General**	**6,000,000,000**	**6,000,000,000**	**-**
22021041	Contingency	6,000,000,000	6,000,000,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 023800100200 Economic Planning Board

Estimates of the amount required for the services of this organisation in the year 2025:

Thirty Million Naira

₦ 30,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**30,000,000**	**30,000,000**	**-**
22	Other Recurrent Cost	30,000,000	30,000,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023800100200 Economic Planning Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**30,000,000**	**30,000,000**	**-**
22	**Other Recurrent Cost**	**30,000,000**	**30,000,000**	**-**
2202	**GOODS AND SERVICES**	**30,000,000**	**30,000,000**	**-**
220210	**Miscellaneous Expenses - General**	**30,000,000**	**30,000,000**	**-**
22021002	Honorarium and Sitting Allowance Payments	30,000,000	30,000,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 023800100301 JIgawa State Residents Identity Management Agency (JISRIMA)

Estimates of the amount required for the services of this organisation in the year 2025:

One Hundred and Sixteen Million, Sixty Eight Thousand Naira

₦ 116,068,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**116,068,000**	**52,812,000**	**-**
21	Personnel Cost	66,068,000	2,812,000	-
22	Other Recurrent Cost	50,000,000	50,000,000	-

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 023800100301 JIgawa State Residents Identity Management Agency (JISRIMA)

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**5**	**5,152,816**	**5**	
General Salary Structure	**5**	**5,152,816**	**5**	
Junior Staff	**3**	**2,699,641**	**3**	
GL - 03	3	2,699,641	3	
Intermediate Staff	**2**	**2,453,175**	**2**	
GL - 08	2	2,453,175	2	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023800100301 JIgawa State Residents Identity Management Agency (JISRIMA)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**116,068,000**	**52,812,000**	**-**
21	**Personnel Cost**	**66,068,000**	**2,812,000**	**-**
2101	**SALARIES AND WAGES**	**2,251,000**	**1,017,000**	**-**
210101	**Salaries and Wages**	**2,251,000**	**1,017,000**	**-**
21010101	Salary	2,251,000	1,017,000	-
2102	**ALLOWANCES**	**63,817,000**	**1,794,000**	**-**
210201	**Regular / Non-Regular Allowances**	**63,817,000**	**1,794,000**	**-**
21020103	Transport Allowance	699,000	316,000	-
21020104	Rent Supplement	450,000	203,000	-
21020105	Meal Subsidy	297,000	137,000	-
21020106	Utility Allowance	340,000	92,000	-
21020109	Leave Transport Grant	225,000	102,000	-
21020111	In-lieu of Overtime / Agency Allowance	915,000	500,000	-
21020137	Medical Allowance	890,000	445,000	-
21020178	Ad-hoc Staff Allowances	60,000,000	-	-
22	**Other Recurrent Cost**	**50,000,000**	**50,000,000**	**-**
2202	**GOODS AND SERVICES**	**50,000,000**	**50,000,000**	**-**
220201	**Transport & Travelling - General**	**5,000,000**	**5,000,000**	**-**
22020102	Local Travel & Transport - Others	5,000,000	5,000,000	-
220202	**Utilities General**	**6,200,000**	**6,200,000**	**-**
22020202	Telephone Charges	500,000	500,000	-
22020203	Internet Access Charges	5,000,000	5,000,000	-
22020204	Satellites Broadcasting Access Charges	500,000	500,000	-
22020211	Postal and Courier Payments & Services	200,000	200,000	-
220203	**Materials and Supplies - General**	**6,000,000**	**6,000,000**	**-**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023800100301 JIgawa State Residents Identity Management Agency (JISRIMA)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020301	Office Materials and Consumables	5,000,000	5,000,000	-
22020305	Printing of Non-security Documents	1,000,000	1,000,000	-
220204	**Maintenance Services - General**	**10,800,000**	**10,800,000**	**-**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	2,000,000	-
22020402	Maintenance of Office Furniture	500,000	500,000	-
22020403	Maintenance of Office Building / Residential Quarters	500,000	500,000	-
22020404	Maintenance of Office / IT Equipment	2,000,000	2,000,000	-
22020405	Maintenance of Plants / Generators	2,000,000	2,000,000	-
22020406	Other Maintenance Services	1,800,000	1,800,000	-
22020411	Maintenance of Communication Equipments	2,000,000	2,000,000	-
220205	**Training - General**	**3,000,000**	**3,000,000**	**-**
22020501	Local Training	2,000,000	2,000,000	-
22020503	Manpower Planning and Other Staff Development Expenses	1,000,000	1,000,000	-
220207	**Consulting and Professional Services**	**4,000,000**	**4,000,000**	**-**
22020702	Information Technology Consulting	3,000,000	3,000,000	-
22020709	Auditing of Accounts	1,000,000	1,000,000	-
220208	**Fuel and Lubricant - General**	**8,000,000**	**8,000,000**	**-**
22020801	Motor Vehicle Fuel Cost	3,000,000	3,000,000	-
22020803	Plant / Generator Fuel Cost	5,000,000	5,000,000	-
220209	**Financial Charges - General**	**500,000**	**500,000**	**-**
22020901	Bank Charges (Other than Interest)	500,000	500,000	-
220210	**Miscellaneous Expenses - General**	**6,500,000**	**6,500,000**	**-**
22021001	Refreshment and Meals	1,000,000	1,000,000	-
22021002	Honorarium and Sitting Allowance Payments	1,000,000	1,000,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023800100301 JIgawa State Residents Identity Management Agency (JISRIMA)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021003	Publicity and Advertisements	2,000,000	2,000,000	-
22021006	Postage and Courier Services	500,000	500,000	-
22021043	Official Presents and Souvenirs	2,000,000	2,000,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 023800100401 Jigawa State Social Investment Program Agency (JSSIPA)

Estimates of the amount required for the services of this organisation in the year 2025:

Ten Million Naira

₦ 10,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**10,000,000**	**10,000,000**	**-**
22	Other Recurrent Cost	10,000,000	10,000,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023800100401 Jigawa State Social Investment Program Agency (JSSIPA)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**10,000,000**	**10,000,000**	**-**
22	**Other Recurrent Cost**	**10,000,000**	**10,000,000**	**-**
2202	**GOODS AND SERVICES**	**10,000,000**	**10,000,000**	**-**
220201	**Transport & Travelling - General**	**2,000,000**	**2,000,000**	**-**
22020102	Local Travel & Transport - Others	2,000,000	2,000,000	-
220202	**Utilities General**	**500,000**	**500,000**	**-**
22020211	Postal and Courier Payments & Services	500,000	500,000	-
220203	**Materials and Supplies - General**	**3,760,000**	**3,760,000**	**-**
22020301	Office Materials and Consumables	1,760,000	1,760,000	-
22020305	Printing of Non-security Documents	2,000,000	2,000,000	-
220204	**Maintenance Services - General**	**1,000,000**	**1,000,000**	**-**
22020401	Maintenance of Motor Vehicles / Transport Equipment	300,000	300,000	-
22020402	Maintenance of Office Furniture	300,000	300,000	-
22020403	Maintenance of Office Building / Residential Quarters	100,000	100,000	-
22020404	Maintenance of Office / IT Equipment	200,000	200,000	-
22020406	Other Maintenance Services	100,000	100,000	-
220205	**Training - General**	**500,000**	**500,000**	**-**
22020501	Local Training	500,000	500,000	-
220208	**Fuel and Lubricant - General**	**100,000**	**100,000**	**-**
22020801	Motor Vehicle Fuel Cost	100,000	100,000	-
220209	**Financial Charges - General**	**50,000**	**50,000**	**-**
22020901	Bank Charges (Other than Interest)	50,000	50,000	-
220210	**Miscellaneous Expenses - General**	**2,090,000**	**2,090,000**	**-**
22021001	Refreshment and Meals	700,000	700,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023800100401 Jigawa State Social Investment Program Agency (JSSIPA)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021002	Honorarium and Sitting Allowance Payments	800,000	800,000	-
22021003	Publicity and Advertisements	400,000	400,000	-
22021006	Postage and Courier Services	90,000	90,000	-
22021047	Community Engagement, Sensitization & Mobilization Activit	100,000	100,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 023800200100 Jigawa State Bureau of Statistics (JSBS)

Estimates of the amount required for the services of this organisation in the year 2025:

Sixty One Million, Nine Hundred and Two Thousand Naira

₦ 61,902,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**61,902,000**	**39,454,000**	**23,760,908**
21	Personnel Cost	35,902,000	24,454,000	13,249,373
22	Other Recurrent Cost	26,000,000	15,000,000	10,511,535

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 023800200100 Jigawa State Bureau of Statistics (JSBS)

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**21**	**33,538,164**	**32**	**17**
General Salary Structure	**21**	**33,538,164**	**32**	**17**
Junior Staff	**3**	**3,050,445**	**4**	**1**
GL - 06	3	3,050,445	4	1
Intermediate Staff	**13**	**17,985,571**	**20**	**9**
GL - 07	3	3,649,455	3	3
GL - 08	3	3,807,964	10	1
GL - 09	5	7,340,628	3	4
GL - 10	2	3,187,524	4	1
Senior Staff	**5**	**12,502,148**	**8**	**7**
GL - 12		-	3	2
GL - 14	3	5,930,383	4	4
GL - 15	1	2,985,113		
GL - 17	1	3,586,652	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023800200100 Jigawa State Bureau of Statistics (JSBS)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**61,902,000**	**39,454,000**	**23,760,908**
21	**Personnel Cost**	**35,902,000**	**24,454,000**	**13,249,373**
2101	**SALARIES AND WAGES**	**17,030,000**	**12,510,000**	**6,268,903**
210101	**Salaries and Wages**	**17,030,000**	**12,510,000**	**6,268,903**
21010101	Salary	17,030,000	12,510,000	6,268,903
2102	**ALLOWANCES**	**18,872,000**	**11,943,000**	**6,980,470**
210201	**Regular / Non-Regular Allowances**	**18,872,000**	**11,943,000**	**6,980,470**
21020103	Transport Allowance	2,995,000	2,227,000	840,160
21020104	Rent Supplement	3,406,000	2,502,000	1,701,526
21020105	Meal Subsidy	1,261,000	981,000	370,352
21020106	Utility Allowance	1,443,000	697,000	514,054
21020107	Entertainment	42,000	16,000	249,574
21020109	Leave Transport Grant	1,703,000	1,251,000	547,928
21020113	Hazard / Hardship Allowance	991,000	1,185,000	61,386
21020117	Domestic Staff Allowance	1,680,000	36,000	623,935
21020118	Personal Assistant Allowance	312,000	-	207,978
21020122	Motor Vehicle Maintenance Allowance	936,000	-	623,935
21020124	Newspaper Allowance	125,000	-	124,787
21020136	Responsibility Allowance	240,000	200,000	46,661
21020137	Medical Allowance	3,739,000	2,849,000	1,068,192
22	**Other Recurrent Cost**	**26,000,000**	**15,000,000**	**10,511,535**
2202	**GOODS AND SERVICES**	**25,970,000**	**14,970,000**	**10,511,535**
220201	**Transport & Travelling - General**	**2,000,000**	**2,000,000**	**756,500**
22020102	Local Travel & Transport - Others	2,000,000	2,000,000	756,500
220202	**Utilities General**	**1,800,000**	**1,150,000**	**928,000**
22020202	Telephone Charges	20,000	20,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023800200100 Jigawa State Bureau of Statistics (JSBS)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020203	Internet Access Charges	1,500,000	1,000,000	816,000
22020204	Satellites Broadcasting Access Charges	80,000	80,000	80,000
22020205	Water rates & Charges	200,000	50,000	32,000
220203	**Materials and Supplies - General**	**1,350,000**	**550,000**	**268,500**
22020301	Office Materials and Consumables	1,000,000	250,000	172,500
22020302	Books	50,000	50,000	-
22020305	Printing of Non-security Documents	300,000	250,000	96,000
220204	**Maintenance Services - General**	**3,810,000**	**2,540,000**	**1,359,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,500,000	2,000,000	923,500
22020402	Maintenance of Office Furniture	150,000	50,000	45,000
22020404	Maintenance of Office / IT Equipment	590,000	390,000	325,500
22020406	Other Maintenance Services	570,000	100,000	65,000
220205	**Training - General**	**6,800,000**	**5,500,000**	**5,105,000**
22020501	Local Training	6,800,000	5,500,000	5,105,000
220206	**Other Services - General**	**3,600,000**	**-**	**-**
22020611	Enumeration and Registration Exercises	3,600,000	-	-
220208	**Fuel and Lubricant - General**	**3,150,000**	**1,850,000**	**1,490,000**
22020801	Motor Vehicle Fuel Cost	3,000,000	1,700,000	1,420,000
22020803	Plant / Generator Fuel Cost	150,000	150,000	70,000
220209	**Financial Charges - General**	**50,000**	**50,000**	**8,535**
22020901	Bank Charges (Other than Interest)	50,000	50,000	8,535
220210	**Miscellaneous Expenses - General**	**3,410,000**	**1,330,000**	**596,000**
22021001	Refreshment and Meals	1,430,000	430,000	428,000
22021002	Honorarium and Sitting Allowance Payments	1,200,000	120,000	118,000
22021003	Publicity and Advertisements	200,000	200,000	30,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 023800200100 Jigawa State Bureau of Statistics (JSBS)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021006	Postage and Courier Services	30,000	30,000	20,000
22021008	Subscription to Professional Bodies / National Council Registration	550,000	550,000	-
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**30,000**	**30,000**	**-**
220401	**Local Grants and Contributions**	**30,000**	**30,000**	**-**
22040109	Grants to Communities and NGOs	30,000	30,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 025200100100 Ministry of Water Resources

Estimates of the amount required for the services of this organisation in the year 2025:

Four Billion, Eight Hundred and Seventy One Million, Six Hundred and Forty Three Thousand Naira

₦ 4,871,643,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**4,871,643,000**	**4,685,311,000**	**3,420,718,019**
21	Personnel Cost	63,643,000	20,711,000	9,920,424
22	Other Recurrent Cost	4,808,000,000	4,664,600,000	3,410,797,595

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 025200100100 Ministry of Water Resources

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**50**	**63,286,917**	**31**	**32**
General Salary Structure	**50**	**63,286,917**	**31**	**32**
Junior Staff	**17**	**16,933,528**	**14**	**19**
GL - 03	5	4,499,402	2	1
GL - 04	1	953,012	1	1
GL - 05		-		6
GL - 06	11	11,481,114	11	11
Intermediate Staff	**26**	**31,131,570**	**10**	**7**
GL - 07	12	13,444,233	3	5
GL - 08	13	16,165,413	5	
GL - 10	1	1,521,924	2	2
Senior Staff	**7**	**15,221,819**	**7**	**6**
GL - 12	3	5,152,469	3	3
GL - 13	1	1,841,497		
GL - 14	1	1,933,770	3	2
GL - 15	1	2,927,018		
GL - 16	1	3,367,065	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 025200100100 Ministry of Water Resources

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**4,871,643,000**	**4,685,311,000**	**3,420,718,019**
21	**Personnel Cost**	**63,643,000**	**20,711,000**	**9,920,424**
2101	**SALARIES AND WAGES**	**29,962,000**	**10,422,000**	**5,747,589**
210101	**Salaries and Wages**	**29,962,000**	**10,422,000**	**5,747,589**
21010101	Salary	29,962,000	10,422,000	5,747,589
2102	**ALLOWANCES**	**33,681,000**	**10,289,000**	**4,172,835**
210201	**Regular / Non-Regular Allowances**	**33,681,000**	**10,289,000**	**4,172,835**
21020103	Transport Allowance	7,070,000	2,056,000	1,015,262
21020104	Rent Supplement	5,992,000	2,084,000	860,400
21020105	Meal Subsidy	2,986,000	894,000	330,138
21020106	Utility Allowance	3,421,000	621,000	229,074
21020107	Entertainment	38,000	16,000	10,792
21020109	Leave Transport Grant	2,996,000	1,042,000	430,205
21020113	Hazard / Hardship Allowance	356,000	170,000	23,280
21020117	Domestic Staff Allowance	1,680,000	360,000	240,000
21020136	Responsibility Allowance	240,000	286,000	10,000
21020137	Medical Allowance	8,902,000	2,759,000	1,023,684
22	**Other Recurrent Cost**	**4,808,000,000**	**4,664,600,000**	**3,410,797,595**
2202	**GOODS AND SERVICES**	**4,807,300,000**	**4,663,900,000**	**3,410,137,595**
220201	**Transport & Travelling - General**	**2,000,000**	**2,000,000**	**1,778,350**
22020102	Local Travel & Transport - Others	2,000,000	2,000,000	1,778,350
220202	**Utilities General**	**1,200,000**	**1,200,000**	**1,101,161**
22020203	Internet Access Charges	200,000	200,000	196,161
22020204	Satellites Broadcasting Access Charges	200,000	200,000	170,000
22020210	Other Utility Charges	700,000	700,000	645,000
22020211	Postal and Courier Payments & Services	100,000	100,000	90,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 025200100100 Ministry of Water Resources

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220203	**Materials and Supplies - General**	**282,500,000**	**152,100,000**	**237,558,644**
22020301	Office Materials and Consumables	1,300,000	1,300,000	1,277,600
22020303	Newspapers	300,000	300,000	233,800
22020305	Printing of Non-security Documents	500,000	500,000	484,200
22020314	Water Treatment Chemicals	280,400,000	150,000,000	235,563,044
220204	**Maintenance Services - General**	**4,504,450,000**	**4,504,450,000**	**3,166,235,400**
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,500,000	3,500,000	2,474,000
22020402	Maintenance of Office Furniture	500,000	500,000	497,000
22020404	Maintenance of Office / IT Equipment	450,000	450,000	392,000
22020405	Maintenance of Plants / Generators	4,500,000,000	4,500,000,000	3,162,872,400
220205	**Training - General**	**1,000,000**	**1,000,000**	**550,000**
22020501	Local Training	1,000,000	1,000,000	550,000
220207	**Consulting and Professional Services**	**300,000**	**300,000**	**260,000**
22020704	Engineering Services	300,000	300,000	260,000
220208	**Fuel and Lubricant - General**	**500,000**	**500,000**	**455,000**
22020801	Motor Vehicle Fuel Cost	500,000	500,000	455,000
220209	**Financial Charges - General**	**150,000**	**150,000**	**55,290**
22020901	Bank Charges (Other than Interest)	150,000	150,000	55,290
220210	**Miscellaneous Expenses - General**	**15,200,000**	**2,200,000**	**2,143,750**
22021001	Refreshment and Meals	1,200,000	1,200,000	1,196,650
22021002	Honorarium and Sitting Allowance Payments	500,000	500,000	457,100
22021003	Publicity and Advertisements	500,000	500,000	490,000
22021014	Annual Planning/Budget Processes Expenses and Administration	5,000,000	-	-
22021047	Community Engagement, Sensitization & Mobilization Activit	8,000,000	-	-
22021057	Casual Workers	-	10t	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 025200100100 Ministry of Water Resources

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**700,000**	**700,000**	**660,000**
220401	**Local Grants and Contributions**	**700,000**	**700,000**	**660,000**
22040109	Grants to Communities and NGOs	200,000	200,000	180,000
22040113	Assistance and Donations General	500,000	500,000	480,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 025210200100 Jigawa state Water Board

Estimates of the amount required for the services of this organisation in the year 2025:
Three Hundred and Sixty Eight Million, Six Hundred and Seventy Three Thousand Naira
₦ 368,673,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**368,673,000**	**235,136,000**	**120,785,151**
21	Personnel Cost	323,673,000	190,136,000	98,204,930
22	Other Recurrent Cost	45,000,000	45,000,000	22,580,221

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 025210200100 Jigawa state Water Board

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**209**	**301,744,281**	**251**	**197**
General Salary Structure	**209**	**301,744,281**	**251**	**197**
Junior Staff	**36**	**36,521,441**	**61**	**39**
GL - 02	2	1,849,983	16	3
GL - 03	3	2,851,647	18	3
GL - 04	7	6,853,888	8	12
GL - 05	10	9,953,120	8	6
GL - 06	14	15,012,803	11	15
Intermediate Staff	**115**	**150,393,352**	**127**	**106**
GL - 07	70	85,153,958	70	70
GL - 08	16	20,779,210	24	7
GL - 09	14	20,553,758	12	15
GL - 10	15	23,906,426	21	14
Senior Staff	**58**	**114,829,488**	**63**	**52**
GL - 12	21	36,860,728	25	23
GL - 13	10	18,814,643	12	5
GL - 14	23	45,466,269	22	20
GL - 15		-	2	2
GL - 16	3	10,101,196	1	1
GL - 17	1	3,586,652	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 025210200100 Jigawa state Water Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**368,673,000**	**235,136,000**	**120,785,151**
21	**Personnel Cost**	**323,673,000**	**190,136,000**	**98,204,930**
2101	**SALARIES AND WAGES**	**156,731,000**	**85,965,000**	**46,163,824**
210101	**Salaries and Wages**	**156,731,000**	**85,965,000**	**46,163,824**
21010101	Salary	156,731,000	85,965,000	46,163,824
2102	**ALLOWANCES**	**166,942,000**	**104,171,000**	**52,041,106**
210201	**Regular / Non-Regular Allowances**	**166,942,000**	**104,171,000**	**52,041,106**
21020103	Transport Allowance	29,761,000	17,154,000	7,949,388
21020104	Rent Supplement	31,346,000	17,193,000	9,232,764
21020105	Meal Subsidy	12,540,000	7,525,000	3,463,428
21020106	Utility Allowance	14,074,000	5,303,000	2,475,132
21020107	Entertainment	88,000	58,000	33,572
21020109	Leave Transport Grant	15,673,000	8,597,000	4,616,382
21020111	In-lieu of Overtime / Agency Allowance	20,667,000	22,900,000	13,064,563
21020113	Hazard / Hardship Allowance	262,000	262,000	146,797
21020114	Board Members Allowance	1,000,000	1,000,000	-
21020117	Domestic Staff Allowance	3,360,000	1,116,000	720,000
21020136	Responsibility Allowance	960,000	720,000	87,454
21020137	Medical Allowance	37,211,000	22,343,000	10,251,626
22	**Other Recurrent Cost**	**45,000,000**	**45,000,000**	**22,580,221**
2202	**GOODS AND SERVICES**	**45,000,000**	**45,000,000**	**22,580,221**
220201	**Transport & Travelling - General**	**2,600,000**	**2,600,000**	**1,126,000**
22020102	Local Travel & Transport - Others	2,600,000	2,600,000	1,126,000
220202	**Utilities General**	**300,000**	**300,000**	**211,000**
22020203	Internet Access Charges	200,000	200,000	146,000
22020204	Satellites Broadcasting Access Charges	100,000	100,000	65,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 025210200100 Jigawa state Water Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220203	**Materials and Supplies - General**	**2,300,000**	**2,300,000**	**1,478,800**
22020301	Office Materials and Consumables	800,000	800,000	231,500
22020303	Newspapers	100,000	100,000	51,500
22020305	Printing of Non-security Documents	1,400,000	1,400,000	1,195,800
220204	**Maintenance Services - General**	**20,060,000**	**20,060,000**	**10,307,250**
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,500,000	3,500,000	1,110,200
22020402	Maintenance of Office Furniture	200,000	200,000	198,500
22020403	Maintenance of Office Building / Residential Quarters	1,160,000	1,160,000	521,750
22020404	Maintenance of Office / IT Equipment	200,000	200,000	196,000
22020405	Maintenance of Plants / Generators	10,000,000	10,000,000	6,011,500
22020406	Other Maintenance Services	1,500,000	1,500,000	875,400
22020415	Maintenance of Water Facilities	3,000,000	3,000,000	1,178,900
22020425	Maintenance of Lab/Workshop Tools and Instrument	500,000	500,000	215,000
220205	**Training - General**	**2,500,000**	**2,500,000**	**800,000**
22020501	Local Training	2,500,000	2,500,000	800,000
220206	**Other Services - General**	**200,000**	**200,000**	**170,700**
22020601	Security Services	100,000	100,000	85,200
22020605	Cleaning and Fumigation Services	100,000	100,000	85,500
220208	**Fuel and Lubricant - General**	**4,000,000**	**4,000,000**	**1,712,000**
22020801	Motor Vehicle Fuel Cost	4,000,000	4,000,000	1,712,000
220209	**Financial Charges - General**	**50,000**	**50,000**	**8,271**
22020901	Bank Charges (Other than Interest)	50,000	50,000	8,271
220210	**Miscellaneous Expenses - General**	**12,990,000**	**12,990,000**	**6,766,200**
22021001	Refreshment and Meals	1,690,000	1,690,000	821,200
22021002	Honorarium and Sitting Allowance Payments	1,000,000	1,000,000	735,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 025210200100 Jigawa state Water Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021003	Publicity and Advertisements	1,200,000	1,200,000	140,000
22021006	Postage and Courier Services	100,000	100,000	30,000
22021057	Casual Workers	9,000,000	9,000,000	5,040,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 025210300100 Rural Water Supply and Sanitation Agency

Estimates of the amount required for the services of this organisation in the year 2025:

Sixty Two Million, Seven Hundred and Eighty Thousand Naira

₦ 62,780,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**62,780,000**	**46,074,000**	**19,204,289**
21	Personnel Cost	52,780,000	36,274,000	16,651,289
22	Other Recurrent Cost	10,000,000	9,800,000	2,553,000

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 025210300100 Rural Water Supply and Sanitation Agency

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**37**	**51,048,020**	**43**	**22**
General Salary Structure	**37**	**51,048,020**	**43**	**22**
Junior Staff	**11**	**10,717,225**	**4**	
GL - 02		-	3	
GL - 03	4	3,599,521		
GL - 06	7	7,117,704	1	
Intermediate Staff	**16**	**20,297,610**	**23**	**10**
GL - 07	5	5,930,638	9	6
GL - 08	8	9,995,845	8	2
GL - 09	2	2,849,203	6	1
GL - 10	1	1,521,924		1
Senior Staff	**10**	**20,033,185**	**16**	**12**
GL - 12	4	6,869,958	6	5
GL - 13	1	1,841,497	1	1
GL - 14	4	7,735,078	5	3
GL - 15		-	1	
GL - 16		-	2	2
GL - 17	1	3,586,652	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 025210300100 Rural Water Supply and Sanitation Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**62,780,000**	**46,074,000**	**19,204,289**
21	**Personnel Cost**	**52,780,000**	**36,274,000**	**16,651,289**
2101	**SALARIES AND WAGES**	**25,653,000**	**17,591,000**	**8,355,314**
210101	**Salaries and Wages**	**25,653,000**	**17,591,000**	**8,355,314**
21010101	Salary	25,653,000	17,591,000	8,355,314
2102	**ALLOWANCES**	**27,127,000**	**18,683,000**	**8,295,975**
210201	**Regular / Non-Regular Allowances**	**27,127,000**	**18,683,000**	**8,295,975**
21020103	Transport Allowance	5,253,000	3,062,000	1,164,783
21020104	Rent Supplement	5,131,000	3,518,000	1,671,663
21020105	Meal Subsidy	2,214,000	1,346,000	512,991
21020106	Utility Allowance	2,539,000	973,000	343,980
21020107	Entertainment	25,000	61,000	31,027
21020109	Leave Transport Grant	2,565,000	1,759,000	835,831
21020111	In-lieu of Overtime / Agency Allowance	914,000	979,000	603,504
21020113	Hazard / Hardship Allowance	31,000	31,000	20,358
21020114	Board Members Allowance	788,000	1,260,000	525,000
21020117	Domestic Staff Allowance	840,000	1,116,000	690,000
21020136	Responsibility Allowance	240,000	750,000	480,000
21020137	Medical Allowance	6,588,000	3,828,000	1,416,838
22	**Other Recurrent Cost**	**10,000,000**	**9,800,000**	**2,553,000**
2202	**GOODS AND SERVICES**	**10,000,000**	**9,800,000**	**2,553,000**
220201	**Transport & Travelling - General**	**2,200,000**	**2,000,000**	**1,452,000**
22020102	Local Travel & Transport - Others	2,200,000	2,000,000	1,452,000
220202	**Utilities General**	**410,000**	**400,000**	**-**
22020202	Telephone Charges	20,000	20,000	-
22020203	Internet Access Charges	20,000	20,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 025210300100 Rural Water Supply and Sanitation Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020204	Satellites Broadcasting Access Charges	40,000	40,000	-
22020210	Other Utility Charges	300,000	300,000	-
22020211	Postal and Courier Payments & Services	30,000	20,000	-
220203	**Materials and Supplies - General**	**600,000**	**600,000**	**215,000**
22020301	Office Materials and Consumables	300,000	300,000	179,000
22020303	Newspapers	50,000	50,000	36,000
22020305	Printing of Non-security Documents	50,000	50,000	-
22020306	Printing of Security Documents	200,000	-	-
22020309	Uniforms & Other Clothing	-	200,000	-
220204	**Maintenance Services - General**	**1,750,000**	**1,250,000**	**-**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,500,000	1,000,000	-
22020402	Maintenance of Office Furniture	50,000	50,000	-
22020403	Maintenance of Office Building / Residential Quarters	50,000	50,000	-
22020404	Maintenance of Office / IT Equipment	50,000	50,000	-
22020415	Maintenance of Water Facilities	100,000	100,000	-
220205	**Training - General**	**100,000**	**100,000**	**-**
22020501	Local Training	100,000	100,000	-
220207	**Consulting and Professional Services**	**190,000**	**1,200,000**	**-**
22020709	Auditing of Accounts	190,000	1,200,000	-
220208	**Fuel and Lubricant - General**	**1,300,000**	**800,000**	**200,000**
22020801	Motor Vehicle Fuel Cost	1,300,000	800,000	200,000
220209	**Financial Charges - General**	**2,000**	**2,000**	**-**
22020901	Bank Charges (Other than Interest)	2,000	2,000	-
220210	**Miscellaneous Expenses - General**	**3,448,000**	**3,448,000**	**686,000**
22021001	Refreshment and Meals	700,000	700,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 025210300100 Rural Water Supply and Sanitation Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021003	Publicity and Advertisements	730,000	730,000	-
22021004	Medical Expenses	20,000	20,000	-
22021006	Postage and Courier Services	50,000	50,000	-
22021044	Committees and Commissions	48,000	48,000	-
22021047	Community Engagement, Sensitization & Mobilization Activit	400,000	400,000	-
22021052	Project Monitoring & Evaluation (M & E) Expenses	1,500,000	1,500,000	686,000
22021057	Casual Workers	-	10t	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 025210400100 Small Town Water Supply Agency

Estimates of the amount required for the services of this organisation in the year 2025:

Three Hundred and Sixty Four Million Naira

₦ 364,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**364,000,000**	**199,527,000**	**126,419,954**
21	Personnel Cost	336,000,000	181,527,000	116,874,582
22	Other Recurrent Cost	28,000,000	18,000,000	9,545,372

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 025210400100 Small Town Water Supply Agency

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**320**	**391,483,477**	**255**	**234**
General Salary Structure	**320**	**391,483,477**	**255**	**234**
Junior Staff	**75**	**72,833,554**	**26**	**16**
GL - 02	13	11,498,216	3	
GL - 03	13	11,698,445	3	
GL - 04	2	1,906,025	8	5
GL - 05	4	3,859,755	2	4
GL - 06	43	43,871,113	10	7
Intermediate Staff	**212**	**256,175,897**	**199**	**191**
GL - 07	159	186,180,846	160	160
GL - 08	35	44,029,433	21	11
GL - 09	12	16,834,075	3	9
GL - 10	6	9,131,543	15	11
Senior Staff	**33**	**62,474,026**	**30**	**27**
GL - 12	10	17,174,896	10	9
GL - 13	9	16,573,474	6	5
GL - 14	13	25,139,004	13	12
GL - 17	1	3,586,652	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 025210400100 Small Town Water Supply Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**364,000,000**	**199,527,000**	**126,419,954**
21	**Personnel Cost**	**336,000,000**	**181,527,000**	**116,874,582**
2101	**SALARIES AND WAGES**	**149,145,000**	**78,168,000**	**53,407,231**
210101	**Salaries and Wages**	**149,145,000**	**78,168,000**	**53,407,231**
21010101	Salary	149,145,000	78,168,000	53,407,231
2102	**ALLOWANCES**	**186,855,000**	**103,359,000**	**63,467,351**
210201	**Regular / Non-Regular Allowances**	**186,855,000**	**103,359,000**	**63,467,351**
21020103	Transport Allowance	50,274,000	17,517,000	10,460,665
21020104	Rent Supplement	29,829,000	15,634,000	10,618,506
21020105	Meal Subsidy	22,098,000	7,738,000	5,147,923
21020106	Utility Allowance	15,363,000	5,431,000	3,363,852
21020107	Entertainment	38,000	16,000	10,792
21020109	Leave Transport Grant	14,915,000	7,817,000	5,340,753
21020111	In-lieu of Overtime / Agency Allowance	21,437,000	23,523,000	14,478,769
21020113	Hazard / Hardship Allowance	73,000	219,000	48,833
21020114	Board Members Allowance	1,400,000	2,400,000	-
21020117	Domestic Staff Allowance	840,000	36,000	24,000
21020136	Responsibility Allowance	560,000	330,000	20,000
21020137	Medical Allowance	30,028,000	22,699,000	13,953,258
22	**Other Recurrent Cost**	**28,000,000**	**18,000,000**	**9,545,372**
2202	**GOODS AND SERVICES**	**27,800,000**	**17,800,000**	**9,045,372**
220201	**Transport & Travelling - General**	**1,300,000**	**1,300,000**	**370,000**
22020102	Local Travel & Transport - Others	1,300,000	1,300,000	370,000
220202	**Utilities General**	**350,000**	**250,000**	**93,500**
22020202	Telephone Charges	250,000	250,000	93,500
22020211	Postal and Courier Payments & Services	100,000	-	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 025210400100 Small Town Water Supply Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220203	**Materials and Supplies - General**	**5,450,000**	**5,450,000**	**3,120,300**
22020301	Office Materials and Consumables	3,000,000	3,000,000	1,708,300
22020303	Newspapers	150,000	150,000	150,000
22020305	Printing of Non-security Documents	2,000,000	2,000,000	1,232,000
22020309	Uniforms & Other Clothing	100,000	100,000	-
22020317	Reagents Chemicals and Cleansing Materials	200,000	200,000	30,000
220204	**Maintenance Services - General**	**7,100,000**	**7,100,000**	**3,938,350**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,800,000	2,800,000	1,536,000
22020402	Maintenance of Office Furniture	100,000	100,000	-
22020404	Maintenance of Office / IT Equipment	200,000	200,000	184,000
22020405	Maintenance of Plants / Generators	1,000,000	1,000,000	450,000
22020406	Other Maintenance Services	3,000,000	3,000,000	1,768,350
220205	**Training - General**	**1,000,000**	**1,000,000**	**592,500**
22020501	Local Training	1,000,000	1,000,000	592,500
220207	**Consulting and Professional Services**	**450,000**	**450,000**	**420,000**
22020701	Financial Consulting	450,000	450,000	420,000
220208	**Fuel and Lubricant - General**	**1,300,000**	**1,300,000**	**200,000**
22020803	Plant / Generator Fuel Cost	1,300,000	1,300,000	200,000
220209	**Financial Charges - General**	**50,000**	**50,000**	**10,722**
22020901	Bank Charges (Other than Interest)	50,000	50,000	10,722
220210	**Miscellaneous Expenses - General**	**10,800,000**	**900,000**	**300,000**
22021001	Refreshment and Meals	800,000	800,000	300,000
22021006	Postage and Courier Services	-	100,000	-
22021047	Community Engagement, Sensitization & Mobilization Activit	10,000,000	-	-
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**200,000**	**200,000**	**500,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 025210400100 Small Town Water Supply Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220401	**Local Grants and Contributions**	**200,000**	**200,000**	**500,000**
22040113	Assistance and Donations General	200,000	200,000	500,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 025505500101 Ministry for Livestock

Estimates of the amount required for the services of this organisation in the year 2025:

One Hundred Million Naira

₦ 100,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**100,000,000**	**-**	**-**
21	Personnel Cost	70,234,000	-	-
22	Other Recurrent Cost	29,766,000	-	-

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 025505500101 Ministry for Livestock

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**59**	**70,234,475**		
General Salary Structure	**59**	**70,234,475**		
Junior Staff	**22**	**22,452,220**		
GL - 05	2	1,869,131		
GL - 06	20	20,583,089		
Intermediate Staff	**30**	**36,152,165**		
GL - 07	10	11,254,123		
GL - 08	20	24,898,042		
Senior Staff	**7**	**11,630,090**		
GL - 12	5	8,020,700		
GL - 14	2	3,609,390		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 025505500101 Ministry for Livestock

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**100,000,000**	**-**	**-**
21	**Personnel Cost**	**70,234,000**	**-**	**-**
2101	**SALARIES AND WAGES**	**33,778,000**	**-**	**-**
210101	**Salaries and Wages**	**33,778,000**	**-**	**-**
21010101	Salary	33,778,000	-	-
2102	**ALLOWANCES**	**36,456,000**	**-**	**-**
210201	**Regular / Non-Regular Allowances**	**36,456,000**	**-**	**-**
21020103	Transport Allowance	8,323,000	-	-
21020104	Rent Supplement	6,756,000	-	-
21020105	Meal Subsidy	3,520,000	-	-
21020106	Utility Allowance	3,975,000	-	-
21020109	Leave Transport Grant	3,378,000	-	-
21020137	Medical Allowance	10,504,000	-	-
22	**Other Recurrent Cost**	**29,766,000**	**-**	**-**
2202	**GOODS AND SERVICES**	**29,766,000**	**-**	**-**
220201	**Transport & Travelling - General**	**8,266,000**	**-**	**-**
22020102	Local Travel & Transport - Others	8,266,000	-	-
220202	**Utilities General**	**2,000,000**	**-**	**-**
22020201	Electricity Charges	2,000,000	-	-
220203	**Materials and Supplies - General**	**3,000,000**	**-**	**-**
22020301	Office Materials and Consumables	1,000,000	-	-
22020305	Printing of Non-security Documents	2,000,000	-	-
220204	**Maintenance Services - General**	**11,000,000**	**-**	**-**
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000	-	-
22020402	Maintenance of Office Furniture	4,000,000	-	-
22020403	Maintenance of Office Building / Residential Quarters	4,000,000	-	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 025505500101 Ministry for Livestock

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220205	**Training - General**	**5,000,000**	**-**	**-**
22020501	Local Training	5,000,000	-	-
220206	**Other Services - General**	**500,000**	**-**	**-**
22020605	Cleaning and Fumigation Services	500,000	-	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 026000100100 Ministry of Land , Housing, Urban Development & Regional Planning

Estimates of the amount required for the services of this organisation in the year 2025:

One Hundred and Eighty Seven Million, One Hundred and Thirty Thousand Naira

₦ 187,130,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**187,130,000**	**101,153,000**	**56,963,508**
21	Personnel Cost	159,130,000	86,203,000	50,379,008
22	Other Recurrent Cost	28,000,000	14,950,000	6,584,500

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 026000100100 Ministry of Land , Housing, Urban Development & Regional Planning

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**101**	**158,738,425**	**122**	**94**
General Salary Structure	**101**	**158,738,425**	**122**	**94**
Junior Staff	**12**	**12,428,906**	**24**	**8**
GL - 03		-	5	
GL - 04	2	1,958,254	8	2
GL - 05	2	1,990,624	3	5
GL - 06	8	8,480,028	8	1
Intermediate Staff	**53**	**69,044,374**	**65**	**58**
GL - 07	36	43,793,464	35	36
GL - 08	4	5,034,552	8	3
GL - 09	4	5,872,502	6	4
GL - 10	9	14,343,856	16	15
Senior Staff	**36**	**77,265,145**	**33**	**28**
GL - 12	16	28,084,364	20	15
GL - 13	7	13,170,250	1	2
GL - 14	4	7,907,177	6	5
GL - 15	5	14,635,092		5
GL - 16	4	13,468,262	6	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 026000100100 Ministry of Land , Housing, Urban Development & Regional Planning

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**187,130,000**	**101,153,000**	**56,963,508**
21	**Personnel Cost**	**159,130,000**	**86,203,000**	**50,379,008**
2101	**SALARIES AND WAGES**	**80,493,000**	**44,223,000**	**26,620,991**
210101	**Salaries and Wages**	**80,493,000**	**44,223,000**	**26,620,991**
21010101	Salary	80,493,000	44,223,000	26,620,991
2102	**ALLOWANCES**	**78,637,000**	**41,980,000**	**23,758,017**
210201	**Regular / Non-Regular Allowances**	**78,637,000**	**41,980,000**	**23,758,017**
21020103	Transport Allowance	14,455,000	8,440,000	4,465,468
21020104	Rent Supplement	16,099,000	8,845,000	5,324,198
21020105	Meal Subsidy	6,073,000	3,705,000	1,966,633
21020106	Utility Allowance	6,899,000	2,630,000	1,395,633
21020107	Entertainment	168,000	97,000	62,195
21020109	Leave Transport Grant	8,049,000	4,422,000	2,662,514
21020113	Hazard / Hardship Allowance	316,000	281,000	168,603
21020117	Domestic Staff Allowance	7,560,000	2,160,000	1,650,000
21020129	Contract Addition	75,000	60,000	45,773
21020136	Responsibility Allowance	960,000	480,000	386,738
21020137	Medical Allowance	17,982,000	10,860,000	5,630,262
22	**Other Recurrent Cost**	**28,000,000**	**14,950,000**	**6,584,500**
2202	**GOODS AND SERVICES**	**28,000,000**	**14,950,000**	**6,584,500**
220201	**Transport & Travelling - General**	**2,000,000**	**1,500,000**	**1,021,000**
22020102	Local Travel & Transport - Others	2,000,000	1,500,000	1,021,000
220203	**Materials and Supplies - General**	**13,800,000**	**3,800,000**	**1,457,000**
22020301	Office Materials and Consumables	1,500,000	1,500,000	1,181,000
22020303	Newspapers	300,000	300,000	88,000
22020305	Printing of Non-security Documents	12,000,000	2,000,000	188,000
220204	**Maintenance Services - General**	**2,550,000**	**2,100,000**	**1,185,200**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 026000100100 Ministry of Land , Housing, Urban Development & Regional Planning

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	800,000	423,000
22020402	Maintenance of Office Furniture	350,000	350,000	130,000
22020403	Maintenance of Office Building / Residential Quarters	250,000	250,000	151,600
22020404	Maintenance of Office / IT Equipment	450,000	450,000	329,000
22020405	Maintenance of Plants / Generators	500,000	250,000	151,600
220205	**Training - General**	**2,100,000**	**500,000**	**318,000**
22020501	Local Training	2,100,000	500,000	318,000
220206	**Other Services - General**	**500,000**	**500,000**	**230,000**
22020601	Security Services	500,000	500,000	230,000
220207	**Consulting and Professional Services**	**500,000**	**300,000**	**120,500**
22020706	Surveying Services	500,000	300,000	120,500
220208	**Fuel and Lubricant - General**	**1,500,000**	**700,000**	**435,000**
22020801	Motor Vehicle Fuel Cost	1,500,000	700,000	435,000
220209	**Financial Charges - General**	**100,000**	**100,000**	**-**
22020901	Bank Charges (Other than Interest)	100,000	100,000	-
220210	**Miscellaneous Expenses - General**	**4,950,000**	**5,450,000**	**1,817,800**
22021001	Refreshment and Meals	1,000,000	1,000,000	544,800
22021002	Honorarium and Sitting Allowance Payments	900,000	1,900,000	350,000
22021003	Publicity and Advertisements	500,000	500,000	11,000
22021006	Postage and Courier Services	250,000	250,000	-
22021008	Subscription to Professional Bodies / National Council Registration	1,000,000	500,000	100,000
22021044	Committees and Commissions	800,000	800,000	685,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	500,000	500,000	127,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 026000200100 Jigawa State Housing Authority

Estimates of the amount required for the services of this organisation in the year 2025:

Sixty Two Million, Three Hundred and Fifty Six Thousand Naira

₦ 62,356,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**62,356,000**	**42,636,000**	**25,202,977**
21	Personnel Cost	32,356,000	17,636,000	8,521,722
22	Other Recurrent Cost	30,000,000	25,000,000	16,681,255

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 026000200100 Jigawa State Housing Authority

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**20**	**29,939,399**	**23**	**15**
General Salary Structure	**20**	**29,939,399**	**23**	**15**
Junior Staff	**5**	**5,069,630**	**10**	**3**
GL - 03		-	1	
GL - 04	1	953,012	1	1
GL - 05		-		1
GL - 06	4	4,116,618	8	1
Intermediate Staff	**8**	**10,329,339**	**6**	**5**
GL - 07	1	1,170,949	3	2
GL - 08	5	6,352,711	1	1
GL - 09	2	2,805,679	2	2
Senior Staff	**7**	**14,540,430**	**7**	**7**
GL - 12	3	5,152,469	3	3
GL - 13		-	1	1
GL - 14	3	5,801,309	2	2
GL - 17	1	3,586,652	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 026000200100 Jigawa State Housing Authority

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**62,356,000**	**42,636,000**	**25,202,977**
21	**Personnel Cost**	**32,356,000**	**17,636,000**	**8,521,722**
2101	**SALARIES AND WAGES**	**15,268,000**	**8,132,000**	**4,601,664**
210101	**Salaries and Wages**	**15,268,000**	**8,132,000**	**4,601,664**
21010101	Salary	15,268,000	8,132,000	4,601,664
2102	**ALLOWANCES**	**17,087,000**	**9,504,000**	**3,920,058**
210201	**Regular / Non-Regular Allowances**	**17,087,000**	**9,504,000**	**3,920,058**
21020103	Transport Allowance	2,850,000	1,543,000	706,032
21020104	Rent Supplement	3,054,000	1,626,000	920,332
21020105	Meal Subsidy	1,199,000	671,000	309,224
21020106	Utility Allowance	1,375,000	471,000	223,352
21020107	Entertainment	25,000	16,000	10,792
21020109	Leave Transport Grant	1,527,000	813,000	460,166
21020114	Board Members Allowance	2,416,000	2,040,000	-
21020117	Domestic Staff Allowance	840,000	36,000	240,000
21020136	Responsibility Allowance	240,000	240,000	160,000
21020137	Medical Allowance	3,561,000	2,047,000	890,160
22	**Other Recurrent Cost**	**30,000,000**	**25,000,000**	**16,681,255**
2202	**GOODS AND SERVICES**	**29,750,000**	**24,750,000**	**16,462,255**
220201	**Transport & Travelling - General**	**3,000,000**	**2,000,000**	**1,750,000**
22020102	Local Travel & Transport - Others	3,000,000	2,000,000	1,750,000
220203	**Materials and Supplies - General**	**3,200,000**	**2,300,000**	**2,127,500**
22020301	Office Materials and Consumables	2,500,000	1,800,000	1,651,500
22020305	Printing of Non-security Documents	700,000	500,000	476,000
220204	**Maintenance Services - General**	**4,200,000**	**3,500,000**	**3,176,720**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,500,000	1,800,000	1,655,320

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 026000200100 Jigawa State Housing Authority

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020402	Maintenance of Office Furniture	350,000	350,000	320,000
22020403	Maintenance of Office Building / Residential Quarters	850,000	850,000	801,200
22020404	Maintenance of Office / IT Equipment	200,000	200,000	174,600
22020405	Maintenance of Plants / Generators	300,000	300,000	225,600
220205	**Training - General**	**1,000,000**	**500,000**	**448,000**
22020501	Local Training	1,000,000	500,000	448,000
220206	**Other Services - General**	**600,000**	**600,000**	**585,000**
22020601	Security Services	600,000	600,000	585,000
220207	**Consulting and Professional Services**	**2,150,000**	**2,150,000**	**2,020,130**
22020703	Legal Service	1,250,000	1,250,000	1,215,000
22020704	Engineering Services	500,000	500,000	410,500
22020706	Surveying Services	400,000	400,000	394,630
220208	**Fuel and Lubricant - General**	**3,100,000**	**1,400,000**	**1,373,000**
22020801	Motor Vehicle Fuel Cost	2,700,000	1,000,000	1,003,000
22020803	Plant / Generator Fuel Cost	400,000	400,000	370,000
220209	**Financial Charges - General**	**6,700,000**	**6,700,000**	**170,165**
22020901	Bank Charges (Other than Interest)	200,000	200,000	170,165
22020912	Other Refunds	6,500,000	6,500,000	-
220210	**Miscellaneous Expenses - General**	**5,800,000**	**5,600,000**	**4,811,740**
22021001	Refreshment and Meals	2,000,000	1,800,000	1,649,100
22021002	Honorarium and Sitting Allowance Payments	1,500,000	1,500,000	1,305,810
22021003	Publicity and Advertisements	350,000	350,000	296,700
22021006	Postage and Courier Services	250,000	250,000	195,000
22021008	Subscription to Professional Bodies / National Council Registration	200,000	200,000	20,000
22021044	Committees and Commissions	1,000,000	1,000,000	967,580

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 026000200100 Jigawa State Housing Authority

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021052	Project Monitoring & Evaluation (M & E) Expenses	500,000	500,000	377,550
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**250,000**	**250,000**	**219,000**
220401	**Local Grants and Contributions**	**250,000**	**250,000**	**219,000**
22040109	Grants to Communities and NGOs	250,000	250,000	219,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 026000300100 Urban Development Board

Estimates of the amount required for the services of this organisation in the year 2025:
One Hundred and Sixty Four Million, Six Hundred and Sixty Seven Thousand Naira
₦ 164,667,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**164,667,000**	**87,247,000**	**43,791,335**
21	Personnel Cost	132,667,000	67,247,000	38,049,335
22	Other Recurrent Cost	32,000,000	20,000,000	5,742,000

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 026000300100 Urban Development Board

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**112**	**131,974,656**	**122**	**108**
General Salary Structure	**112**	**131,974,656**	**122**	**108**
Junior Staff	**58**	**57,162,263**	**70**	**66**
GL - 03	9	8,359,506		19
GL - 04	17	16,201,211	24	10
GL - 05	14	13,509,144	24	21
GL - 06	18	19,092,402	22	16
Intermediate Staff	**47**	**60,548,781**	**39**	**35**
GL - 07	15	17,564,231	12	15
GL - 08	21	27,076,978	11	9
GL - 09	7	9,819,877	11	8
GL - 10	4	6,087,695	5	3
Senior Staff	**7**	**14,263,612**	**13**	**7**
GL - 12	3	5,152,469	6	5
GL - 13	3	5,524,491	4	
GL - 14		-	2	1
GL - 17	1	3,586,652	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 026000300100 Urban Development Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**164,667,000**	**87,247,000**	**43,791,335**
21	**Personnel Cost**	**132,667,000**	**67,247,000**	**38,049,335**
2101	**SALARIES AND WAGES**	**62,545,000**	**32,537,000**	**18,307,915**
210101	**Salaries and Wages**	**62,545,000**	**32,537,000**	**18,307,915**
21010101	Salary	62,545,000	32,537,000	18,307,915
2102	**ALLOWANCES**	**70,121,000**	**34,710,000**	**19,741,420**
210201	**Regular / Non-Regular Allowances**	**70,121,000**	**34,710,000**	**19,741,420**
21020103	Transport Allowance	15,725,000	7,829,000	4,274,325
21020104	Rent Supplement	12,509,000	6,507,000	3,661,556
21020105	Meal Subsidy	6,659,000	3,392,000	2,381,164
21020106	Utility Allowance	7,236,000	2,305,000	1,238,164
21020107	Entertainment	25,000	16,000	9,443
21020109	Leave Transport Grant	6,255,000	3,254,000	1,830,779
21020113	Hazard / Hardship Allowance	692,000	113,000	97,995
21020117	Domestic Staff Allowance	840,000	36,000	36,000
21020136	Responsibility Allowance	240,000	396,000	210,832
21020137	Medical Allowance	19,941,000	10,860,000	6,001,162
22	**Other Recurrent Cost**	**32,000,000**	**20,000,000**	**5,742,000**
2202	**GOODS AND SERVICES**	**32,000,000**	**20,000,000**	**5,742,000**
220201	**Transport & Travelling - General**	**1,500,000**	**1,500,000**	**150,000**
22020102	Local Travel & Transport - Others	1,500,000	1,500,000	150,000
220202	**Utilities General**	**180,000**	**180,000**	**100,000**
22020203	Internet Access Charges	100,000	100,000	100,000
22020204	Satellites Broadcasting Access Charges	80,000	80,000	-
220203	**Materials and Supplies - General**	**1,550,000**	**1,550,000**	**1,188,000**
22020303	Newspapers	400,000	400,000	100,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 026000300100 Urban Development Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020305	Printing of Non-security Documents	1,000,000	1,000,000	988,000
22020309	Uniforms & Other Clothing	150,000	150,000	100,000
220204	**Maintenance Services - General**	**5,800,000**	**5,800,000**	**850,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	1,000,000	550,000
22020402	Maintenance of Office Furniture	250,000	250,000	-
22020403	Maintenance of Office Building / Residential Quarters	700,000	700,000	150,000
22020404	Maintenance of Office / IT Equipment	700,000	700,000	-
22020405	Maintenance of Plants / Generators	1,000,000	1,000,000	-
22020406	Other Maintenance Services	1,000,000	1,000,000	150,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	1,150,000	1,150,000	-
220205	**Training - General**	**1,000,000**	**1,000,000**	**613,000**
22020501	Local Training	1,000,000	1,000,000	613,000
220206	**Other Services - General**	**600,000**	**600,000**	**400,000**
22020601	Security Services	600,000	600,000	400,000
220207	**Consulting and Professional Services**	**3,800,000**	**3,800,000**	**-**
22020704	Engineering Services	1,500,000	1,500,000	-
22020705	Architectural Services	1,300,000	1,300,000	-
22020706	Surveying Services	1,000,000	1,000,000	-
220208	**Fuel and Lubricant - General**	**1,980,000**	**1,980,000**	**-**
22020801	Motor Vehicle Fuel Cost	1,500,000	1,500,000	-
22020803	Plant / Generator Fuel Cost	480,000	480,000	-
220209	**Financial Charges - General**	**50,000**	**50,000**	**-**
22020901	Bank Charges (Other than Interest)	50,000	50,000	-
220210	**Miscellaneous Expenses - General**	**15,540,000**	**3,540,000**	**2,441,000**
22021001	Refreshment and Meals	1,400,000	1,400,000	800,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 026000300100 Urban Development Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021002	Honorarium and Sitting Allowance Payments	600,000	600,000	350,000
22021003	Publicity and Advertisements	500,000	500,000	291,000
22021006	Postage and Courier Services	40,000	40,000	-
22021007	Welfare Packages	1,000,000	1,000,000	1,000,000
22021047	Community Engagement, Sensitization & Mobilization Activit	12,000,000	-	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 026000400100 Dutse Capital Development Authority (DCDA)

Estimates of the amount required for the services of this organisation in the year 2025:
Two Hundred and Thirty Nine Million, Five Hundred and Seventy Nine Thousand Naira
₦ 239,579,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**239,579,000**	**149,919,000**	**76,375,683**
21	Personnel Cost	200,579,000	111,919,000	60,109,573
22	Other Recurrent Cost	39,000,000	38,000,000	16,266,110

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 026000400100 Dutse Capital Development Authority (DCDA)

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**178**	**212,253,894**	**204**	**192**
Consolidated Health Salary Structure	**19**	**49,666,586**	**31**	**20**
Junior Staff		**-**	**4**	
GL - 03		-	2	
GL - 06		-	2	
Intermediate Staff	**19**	**49,666,586**	**26**	**19**
GL - 07		-	1	1
GL - 08	1	2,199,039	6	
GL - 09		-	19	18
GL - 10	18	47,467,547		
Senior Staff		**-**	**1**	**1**
GL - 13		-	1	1
General Salary Structure	**159**	**162,587,308**	**173**	**172**
Junior Staff	**130**	**124,850,277**	**123**	**123**
GL - 02	50	46,249,566	50	50
GL - 03	33	31,368,122	6	6
GL - 04	8	7,833,014	37	37
GL - 05	32	31,849,985	26	26
GL - 06	7	7,549,590	4	4
Intermediate Staff	**27**	**33,921,797**	**48**	**47**
GL - 07	19	23,113,217	36	36
GL - 08	6	7,872,329	9	9
GL - 09	2	2,936,251	2	2
GL - 10		-	1	
Senior Staff	**2**	**3,815,234**	**2**	**2**
GL - 13	1	1,881,464	2	2

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 026000400100 Dutse Capital Development Authority (DCDA)

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
GL - 14	1	1,933,770		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 026000400100 Dutse Capital Development Authority (DCDA)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**239,579,000**	**149,919,000**	**76,375,683**
21	**Personnel Cost**	**200,579,000**	**111,919,000**	**60,109,573**
2101	**SALARIES AND WAGES**	**89,544,000**	**48,618,000**	**26,825,326**
210101	**Salaries and Wages**	**89,544,000**	**48,618,000**	**26,825,326**
21010101	Salary	89,544,000	48,618,000	26,825,326
2102	**ALLOWANCES**	**111,035,000**	**63,301,000**	**33,284,247**
210201	**Regular / Non-Regular Allowances**	**111,035,000**	**63,301,000**	**33,284,247**
21020103	Transport Allowance	30,257,000	10,756,000	4,494,988
21020104	Rent Supplement	17,909,000	6,808,000	3,428,696
21020105	Meal Subsidy	9,731,000	4,636,000	1,935,548
21020106	Utility Allowance	6,413,000	3,083,000	1,287,192
21020109	Leave Transport Grant	6,346,000	3,404,000	1,714,348
21020113	Hazard / Hardship Allowance	1,329,000	4,628,000	920,726
21020114	Board Members Allowance	800,000	800,000	-
21020136	Responsibility Allowance	400,000	190,000	206,570
21020137	Medical Allowance	14,272,000	15,400,000	5,786,040
21020149	Consolidated Allowance	22,080,000	12,687,000	12,471,492
21020164	Consequential Increase	1,500,000	909,000	1,038,648
22	**Other Recurrent Cost**	**39,000,000**	**38,000,000**	**16,266,110**
2202	**GOODS AND SERVICES**	**38,600,000**	**37,600,000**	**16,050,110**
220201	**Transport & Travelling - General**	**800,000**	**800,000**	**211,000**
22020102	Local Travel & Transport - Others	800,000	800,000	211,000
220203	**Materials and Supplies - General**	**2,100,000**	**2,100,000**	**945,000**
22020301	Office Materials and Consumables	1,300,000	1,300,000	435,400
22020303	Newspapers	50,000	50,000	-
22020305	Printing of Non-security Documents	250,000	250,000	76,000
22020309	Uniforms & Other Clothing	500,000	500,000	433,600

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 026000400100 Dutse Capital Development Authority (DCDA)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220204	**Maintenance Services - General**	**5,000,000**	**5,000,000**	**1,597,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000	3,000,000	871,500
22020416	Maintenance of Parks / Gardens	2,000,000	2,000,000	725,500
220205	**Training - General**	**1,000,000**	**1,000,000**	**307,400**
22020501	Local Training	1,000,000	1,000,000	307,400
220206	**Other Services - General**	**6,000,000**	**5,400,000**	**2,666,800**
22020610	Environmental Services	6,000,000	5,400,000	2,666,800
220207	**Consulting and Professional Services**	**550,000**	**350,000**	**350,000**
22020709	Auditing of Accounts	550,000	350,000	350,000
220208	**Fuel and Lubricant - General**	**20,500,000**	**20,500,000**	**8,604,510**
22020801	Motor Vehicle Fuel Cost	20,000,000	20,000,000	8,430,110
22020803	Plant / Generator Fuel Cost	500,000	500,000	174,400
220209	**Financial Charges - General**	**250,000**	**50,000**	**50,000**
22020901	Bank Charges (Other than Interest)	250,000	50,000	50,000
220210	**Miscellaneous Expenses - General**	**2,400,000**	**2,400,000**	**1,318,400**
22021001	Refreshment and Meals	500,000	500,000	255,500
22021002	Honorarium and Sitting Allowance Payments	200,000	200,000	60,000
22021003	Publicity and Advertisements	800,000	800,000	577,200
22021044	Committees and Commissions	400,000	400,000	236,500
22021047	Community Engagement, Sensitization & Mobilization Activit	500,000	500,000	189,200
22021057	Casual Workers	-	10t	-
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**400,000**	**400,000**	**216,000**
220401	**Local Grants and Contributions**	**400,000**	**400,000**	**216,000**
22040113	Assistance and Donations General	400,000	400,000	216,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 031800500100 High Court of Justice

Estimates of the amount required for the services of this organisation in the year 2025:

One Billion, Four Hundred and Forty Million, Six Hundred and Eighty One Thousand Naira

₦ 1,440,681,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,440,681,000**	**1,337,596,000**	**707,120,411**
21	Personnel Cost	653,681,000	726,596,000	419,374,170
22	Other Recurrent Cost	787,000,000	611,000,000	287,746,241

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 031800500100 High Court of Justice

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**388**	**462,436,760**	**419**	**368**
Magistrates / Alkalis Salary Scale	**33**	**92,512,823**	**43**	**31**
Junior Staff		**-**	**10**	
GL - 06		-	10	
Intermediate Staff	**5**	**9,992,306**	**7**	**5**
GL - 10	2	3,632,163	5	2
GL - 12	3	6,360,143	2	3
Senior Staff	**28**	**82,520,517**	**26**	**26**
GL - 13	4	9,397,878	5	5
GL - 14	4	10,351,092	4	3
GL - 15	3	7,950,878	3	4
GL - 16	17	54,820,669	14	14
Non Magistrate and Alkali Salary Scale.	**355**	**369,923,937**	**376**	**337**
Junior Staff	**165**	**84,294,284**	**198**	**165**
GL - 02		-	25	
GL - 03	35	15,394,042	36	59
GL - 04	55	26,374,038	60	85
GL - 05	64	35,119,325	71	12
GL - 06	11	7,406,879	6	9
Intermediate Staff	**143**	**177,145,212**	**124**	**136**
GL - 07	44	40,641,917	15	49
GL - 08	29	25,350,355	40	17
GL - 09	23	32,742,920	23	29
GL - 10	31	48,926,425	31	23
GL - 12	16	29,483,595	15	18
Senior Staff	**47**	**108,484,441**	**54**	**36**

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 031800500100 High Court of Justice

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
GL - 13	16	32,680,844	19	10
GL - 14	14	31,499,153	11	19
GL - 15	14	35,859,733	18	5
GL - 16	3	8,444,711	5	2
GL - 17		-	1	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 031800500100 High Court of Justice

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,440,681,000**	**1,337,596,000**	**707,120,411**
21	**Personnel Cost**	**653,681,000**	**726,596,000**	**419,374,170**
2101	**SALARIES AND WAGES**	**184,853,000**	**173,032,000**	**110,920,514**
210101	**Salaries and Wages**	**184,853,000**	**173,032,000**	**110,920,514**
21010101	Salary	151,231,000	141,387,000	110,920,514
21010103	Consolidated Revenue Fund Charges - Salaries	33,621,000	31,645,000	-
2102	**ALLOWANCES**	**468,828,000**	**553,565,000**	**308,453,656**
210201	**Regular / Non-Regular Allowances**	**406,256,000**	**484,134,000**	**268,146,656**
21020103	Transport Allowance	33,271,000	42,756,000	25,960,448
21020104	Rent Supplement	33,271,000	47,789,000	31,120,691
21020105	Meal Subsidy	18,739,000	25,654,000	14,940,138
21020106	Utility Allowance	33,271,000	42,756,000	24,728,487
21020107	Entertainment	10,726,000	6,726,000	1,981,977
21020109	Leave Transport Grant	14,433,000	28,250,000	11,092,051
21020113	Hazard / Hardship Allowance	9,748,000	10,668,000	4,942,939
21020115	Journal Allowance	2,350,000	1,694,000	1,175,533
21020117	Domestic Staff Allowance	10,340,000	8,120,000	7,737,478
21020118	Personal Assistant Allowance	600,000	400,000	207,976
21020122	Motor Vehicle Maintenance Allowance	2,000,000	1,036,000	623,936
21020124	Newspaper Allowance	1,800,000	1,608,000	225,713
21020126	Members Recess Allowance	28,500,000	25,500,000	18,500,000
21020128	Rural Posting Allowance	33,271,000	34,978,000	24,929,424
21020133	Security Allowance	10,000,000	8,969,000	6,190,004
21020136	Responsibility Allowance	500,000	300,000	186,662
21020137	Medical Allowance	20,387,000	30,387,000	14,802,150
21020138	Furniture Allowance	33,271,000	34,978,000	24,929,425

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 031800500100 High Court of Justice

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
21020140	Outfit/Robe Allowance	9,418,000	8,840,000	5,067,726
21020142	Judges / Lawyers Consolidated Allowance	100,360,000	122,725,000	48,803,898
210203	**CRFC Charges Allowances**	**62,573,000**	**69,430,000**	**40,307,000**
21020303	Transport Allowance (CRFC)	7,397,000	-	-
21020304	Rent Supplement Allowance (CRFC)	14,108,000	-	-
21020305	Meal Subsidy (CRFC)	4,438,000	-	-
21020306	Utility Allowance (CRFC)	7,397,000	374,000	-
21020307	Entertainment Allowance (CRFC)	374,000	374,000	-
21020309	Leave Transport Grant (CRFC)	3,362,000	125,000	-
21020313	Harzard / Hardship (CRFC)	1,479,000	-	-
21020317	Domestic Staff Allowance (CRFC)	936,000	936,000	-
21020318	Personal Assistant Allowance (CRFC)	312,000	312,000	-
21020322	Motor Vehicle Maintenance Allowance (CRFC)	936,000	936,000	-
21020324	Newspaper Allowance (CRFC)	187,000	187,000	-
21020328	Rural Posting Allowance (CRFC)	7,397,000	-	-
21020330	Accommodation Allowance (CRFC)	936,000	936,000	-
21020334	Furniture Allowance (CRFC)	7,397,000	-	-
21020337	Medical Allowance (CRFC)	4,438,000	-	-
21020340	Outfit / Robe Allowance (CRFC)	1,479,000	65,250,000	40,307,000
22	**Other Recurrent Cost**	**787,000,000**	**611,000,000**	**287,746,241**
2202	**GOODS AND SERVICES**	**786,000,000**	**610,000,000**	**287,694,241**
220201	**Transport & Travelling - General**	**350,000,000**	**250,000,000**	**87,685,000**
22020102	Local Travel & Transport - Others	150,000,000	100,000,000	87,685,000
22020104	International Travel & Transport - Others	200,000,000	150,000,000	-
220202	**Utilities General**	**16,000,000**	**13,900,000**	**12,643,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 031800500100 High Court of Justice

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020201	Electricity Charges	10,000,000	7,900,000	8,300,000
22020202	Telephone Charges	2,000,000	2,000,000	1,600,000
22020203	Internet Access Charges	2,000,000	2,000,000	920,000
22020204	Satellites Broadcasting Access Charges	2,000,000	2,000,000	1,823,000
220203	**Materials and Supplies - General**	**21,500,000**	**15,500,000**	**14,686,000**
22020301	Office Materials and Consumables	10,000,000	7,000,000	5,400,000
22020302	Books	2,000,000	1,000,000	1,400,000
22020303	Newspapers	1,500,000	1,500,000	1,200,000
22020304	Magazines & Periodicals	8,000,000	-	6,686,000
22020305	Printing of Non-security Documents	-	6,000,000	-
220204	**Maintenance Services - General**	**61,000,000**	**73,000,000**	**42,905,476**
22020401	Maintenance of Motor Vehicles / Transport Equipment	12,000,000	10,000,000	7,285,000
22020402	Maintenance of Office Furniture	2,000,000	1,000,000	832,750
22020403	Maintenance of Office Building / Residential Quarters	34,500,000	50,000,000	27,346,726
22020404	Maintenance of Office / IT Equipment	2,000,000	1,500,000	1,360,000
22020405	Maintenance of Plants / Generators	7,500,000	7,500,000	4,215,000
22020406	Other Maintenance Services	3,000,000	3,000,000	1,866,000
220205	**Training - General**	**170,000,000**	**98,000,000**	**30,440,000**
22020501	Local Training	80,000,000	40,000,000	30,440,000
22020502	International Training	90,000,000	58,000,000	-
220206	**Other Services - General**	**12,000,000**	**12,000,000**	**7,780,000**
22020601	Security Services	6,000,000	6,000,000	4,000,000
22020602	Office/Store Rent	1,000,000	1,000,000	-
22020613	State Court Witnesses	5,000,000	5,000,000	3,780,000
220207	**Consulting and Professional Services**	**2,500,000**	**2,500,000**	**1,540,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 031800500100 High Court of Justice

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020703	Legal Service	2,000,000	2,000,000	1,240,000
22020712	Dock Brief	500,000	500,000	300,000
220208	**Fuel and Lubricant - General**	**52,000,000**	**50,000,000**	**27,354,800**
22020801	Motor Vehicle Fuel Cost	12,000,000	10,000,000	8,490,000
22020803	Plant / Generator Fuel Cost	40,000,000	40,000,000	18,864,800
220209	**Financial Charges - General**	**500,000**	**500,000**	**217,500**
22020901	Bank Charges (Other than Interest)	500,000	500,000	217,500
220210	**Miscellaneous Expenses - General**	**100,500,000**	**94,600,000**	**62,442,465**
22021001	Refreshment and Meals	7,000,000	10,000,000	2,980,000
22021002	Honorarium and Sitting Allowance Payments	2,000,000	1,500,000	950,000
22021003	Publicity and Advertisements	2,000,000	1,000,000	750,000
22021004	Medical Expenses	60,000,000	45,900,000	42,507,000
22021006	Postage and Courier Services	500,000	-	60,465
22021008	Subscription to Professional Bodies / National Council Registration	2,000,000	1,500,000	1,600,000
22021043	Official Presents and Souvenirs	4,000,000	3,700,000	2,350,000
22021044	Committees and Commissions	5,000,000	3,000,000	2,525,000
22021050	Official Ceremonies and Celebrations	1,000,000	10,000,000	400,000
22021054	Zonal Office Operational Expenses	2,000,000	5,000,000	-
22021057	Casual Workers	7,000,000	5,000,000	4,320,000
22021061	Juvenile Court Operational Expenses	8,000,000	8,000,000	4,000,000
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**1,000,000**	**1,000,000**	**52,000**
220401	**Local Grants and Contributions**	**1,000,000**	**1,000,000**	**52,000**
22040109	Grants to Communities and NGOs	1,000,000	1,000,000	52,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 031800600100 Sharia Court of Appeal

Estimates of the amount required for the services of this organisation in the year 2025:

One Billion, Eight Hundred and Fifty Six Million, Seven Hundred and Seventy Six Thousand Naira

₦ 1,856,776,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,856,776,000**	**1,864,302,000**	**823,648,632**
21	Personnel Cost	1,316,776,000	1,441,602,000	548,522,178
22	Other Recurrent Cost	540,000,000	422,700,000	275,126,454

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 031800600100 Sharia Court of Appeal

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**607**	**784,007,759**	**646**	**567**
Judiciary Staff (Directors) Salary Scale	**15**	**52,306,236**	**11**	**14**
Senior Staff	**15**	**52,306,236**	**11**	**14**
GL - 16	15	52,306,236	11	14
Magistrates / Alkalis Salary Scale	**65**	**162,890,817**	**89**	**66**
Intermediate Staff	**15**	**29,211,014**	**33**	**18**
GL - 08		-		3
GL - 09	3	4,682,340	5	
GL - 10	3	5,448,244	17	7
GL - 12	9	19,080,430	11	8
Senior Staff	**50**	**133,679,803**	**56**	**48**
GL - 13	6	14,096,818	6	8
GL - 14	26	67,282,095	28	28
GL - 15	10	26,502,928	15	9
GL - 16	8	25,797,962	7	3
Non Magistrate and Alkali Salary Scale.	**527**	**568,810,706**	**546**	**487**
Junior Staff	**194**	**98,758,793**	**231**	**194**
GL - 01	1	427,942		1
GL - 02	4	1,809,362	20	4
GL - 03	37	16,475,860	44	37
GL - 04	99	47,473,269	123	99
GL - 05	25	13,718,486	15	25
GL - 06	28	18,853,874	29	28
Intermediate Staff	**255**	**298,936,452**	**253**	**225**
GL - 07	113	107,700,691	123	101

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 031800600100 Sharia Court of Appeal

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
GL - 08	48	41,475,846	29	27
GL - 09	20	28,472,104	27	44
GL - 10	57	89,961,491	45	37
GL - 12	17	31,326,320	29	16
Senior Staff	**78**	**171,115,461**	**62**	**68**
GL - 13	34	69,446,793	22	34
GL - 14	36	80,997,823	38	32
GL - 15	8	20,670,845	2	2

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 031800600100 Sharia Court of Appeal

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,856,776,000**	**1,864,302,000**	**823,648,632**
21	**Personnel Cost**	**1,316,776,000**	**1,441,602,000**	**548,522,178**
2101	**SALARIES AND WAGES**	**309,590,000**	**379,957,000**	**231,131,909**
210101	**Salaries and Wages**	**309,590,000**	**379,957,000**	**231,131,909**
21010101	Salary	232,058,000	300,353,000	185,113,575
21010103	Consolidated Revenue Fund Charges - Salaries	77,532,000	79,604,000	46,018,334
2102	**ALLOWANCES**	**703,231,000**	**758,715,000**	**317,390,269**
210201	**Regular / Non-Regular Allowances**	**533,397,000**	**593,840,000**	**241,156,706**
21020103	Transport Allowance	51,053,000	43,000,000	15,046,959
21020104	Rent Supplement	51,053,000	66,077,000	20,132,734
21020105	Meal Subsidy	28,706,000	39,647,000	14,086,575
21020106	Utility Allowance	51,053,000	66,077,000	20,132,734
21020107	Entertainment	11,369,000	8,369,000	4,066,352
21020109	Leave Transport Grant	22,575,000	27,836,000	11,023,839
21020110	Overtime	2,000,000	2,000,000	-
21020113	Hazard / Hardship Allowance	12,661,000	20,291,000	9,046,267
21020117	Domestic Staff Allowance	7,375,000	5,375,000	2,008,741
21020124	Newspaper Allowance	150,000	130,000	86,241
21020126	Members Recess Allowance	40,000,000	30,000,000	20,000,000
21020128	Rural Posting Allowance	51,053,000	66,077,000	20,132,734
21020136	Responsibility Allowance	9,751,000	7,751,000	3,033,333
21020137	Medical Allowance	30,647,000	39,647,000	15,048,567
21020138	Furniture Allowance	51,053,000	66,077,000	20,132,734
21020140	Outfit/Robe Allowance	17,547,000	15,484,000	7,081,920
21020142	Judges / Lawyers Consolidated Allowance	95,352,000	90,000,000	60,096,976
210203	**CRFC Charges Allowances**	**169,835,000**	**164,874,000**	**76,233,563**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 031800600100 Sharia Court of Appeal

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
21020303	Transport Allowance (CRFC)	17,500,000	14,871,000	7,006,889
21020304	Rent Supplement Allowance (CRFC)	27,522,000	26,694,000	11,190,419
21020305	Meal Subsidy (CRFC)	10,500,000	8,923,000	4,045,221
21020306	Utility Allowance (CRFC)	17,500,000	14,871,000	7,006,889
21020307	Entertainment Allowance (CRFC)	1,756,000	1,851,000	963,936
21020309	Leave Transport Grant (CRFC)	7,753,000	6,759,000	3,064,584
21020313	Harzard / Hardship (CRFC)	3,500,000	2,974,000	1,337,830
21020315	Journal Allowance (CRFC)	4,126,000	2,974,000	1,337,000
21020317	Domestic Staff Allowance (CRFC)	2,634,000	22,306,000	11,063,191
21020318	Personal Assistant Allowance (CRFC)	22,228,000	1,828,000	963,936
21020322	Motor Vehicle Maintenance Allowance (CRFC)	2,228,000	1,828,000	963,936
21020328	Rural Posting Allowance (CRFC)	13,109,000	14,871,000	7,006,889
21020333	Security Allowance (CRFC)	4,391,000	14,871,000	7,006,889
21020334	Furniture Allowance (CRFC)	17,500,000	14,871,000	7,006,889
21020337	Medical Allowance (CRFC)	10,500,000	8,923,000	4,212,525
21020340	Outfit / Robe Allowance (CRFC)	3,500,000	2,974,000	1,041,214
21020346	Arrears of Allowances (CRFC)	3,587,000	2,487,000	1,015,326
2103	**SOCIAL BENEFITS**	**303,955,000**	**302,931,000**	**-**
210301	**Social Benefits**	**303,955,000**	**302,931,000**	**-**
21030107	Once-in-4-Years Furniture Allowance	303,955,000	302,931,000	-
22	**Other Recurrent Cost**	**540,000,000**	**422,700,000**	**275,126,454**
2202	**GOODS AND SERVICES**	**538,500,000**	**421,700,000**	**274,376,454**
220201	**Transport & Travelling - General**	**170,000,000**	**64,000,000**	**42,195,500**
22020102	Local Travel & Transport - Others	70,000,000	15,000,000	8,557,500
22020104	International Travel & Transport - Others	100,000,000	49,000,000	33,638,000
220202	**Utilities General**	**6,000,000**	**3,300,000**	**1,897,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 031800600100 Sharia Court of Appeal

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020201	Electricity Charges	1,000,000	500,000	287,000
22020202	Telephone Charges	2,000,000	1,500,000	875,000
22020203	Internet Access Charges	1,000,000	500,000	280,000
22020204	Satellites Broadcasting Access Charges	1,000,000	500,000	280,000
22020205	Water rates & Charges	1,000,000	300,000	175,000
220203	**Materials and Supplies - General**	**73,500,000**	**59,300,000**	**42,223,500**
22020301	Office Materials and Consumables	12,000,000	6,000,000	2,540,000
22020302	Books	5,500,000	5,500,000	3,590,000
22020303	Newspapers	1,000,000	800,000	490,000
22020305	Printing of Non-security Documents	15,000,000	6,000,000	5,353,500
22020309	Uniforms & Other Clothing	40,000,000	41,000,000	30,250,000
220204	**Maintenance Services - General**	**44,300,000**	**36,800,000**	**14,265,335**
22020401	Maintenance of Motor Vehicles / Transport Equipment	6,000,000	4,000,000	1,473,500
22020402	Maintenance of Office Furniture	4,000,000	1,000,000	760,000
22020403	Maintenance of Office Building / Residential Quarters	10,000,000	16,000,000	4,295,000
22020404	Maintenance of Office / IT Equipment	8,000,000	10,200,000	6,114,164
22020405	Maintenance of Plants / Generators	15,000,000	5,000,000	1,053,471
22020406	Other Maintenance Services	500,000	200,000	170,000
22020417	Maintenance of Other Infrastructure	400,000	200,000	199,200
22020424	Maintenance of Guest Houses and Lodges	400,000	200,000	200,000
220205	**Training - General**	**169,700,000**	**195,000,000**	**137,335,033**
22020501	Local Training	60,000,000	40,000,000	38,335,033
22020502	International Training	109,700,000	155,000,000	99,000,000
220206	**Other Services - General**	**10,500,000**	**9,000,000**	**5,465,000**
22020601	Security Services	1,500,000	1,000,000	595,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 031800600100 Sharia Court of Appeal

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020602	Office/Store Rent	1,000,000	500,000	370,000
22020603	Residential Rent	1,000,000	500,000	500,000
22020604	Security Vote (Including Operations)	7,000,000	7,000,000	4,000,000
220207	**Consulting and Professional Services**	**1,000,000**	**1,000,000**	**509,000**
22020703	Legal Service	1,000,000	1,000,000	509,000
220208	**Fuel and Lubricant - General**	**23,000,000**	**17,000,000**	**6,074,451**
22020801	Motor Vehicle Fuel Cost	3,000,000	3,000,000	897,951
22020803	Plant / Generator Fuel Cost	20,000,000	14,000,000	5,176,500
220209	**Financial Charges - General**	**1,000,000**	**300,000**	**270,635**
22020901	Bank Charges (Other than Interest)	1,000,000	300,000	270,635
220210	**Miscellaneous Expenses - General**	**39,500,000**	**36,000,000**	**24,141,000**
22021001	Refreshment and Meals	2,500,000	1,500,000	1,400,000
22021002	Honorarium and Sitting Allowance Payments	1,000,000	1,000,000	575,000
22021003	Publicity and Advertisements	1,000,000	500,000	300,000
22021004	Medical Expenses	6,000,000	6,000,000	3,780,000
22021006	Postage and Courier Services	1,000,000	500,000	421,500
22021008	Subscription to Professional Bodies / National Council Registration	1,000,000	1,000,000	650,000
22021043	Official Presents and Souvenirs	1,000,000	500,000	275,500
22021044	Committees and Commissions	1,000,000	1,000,000	750,000
22021050	Official Ceremonies and Celebrations	13,000,000	13,000,000	9,059,000
22021054	Zonal Office Operational Expenses	4,000,000	3,000,000	2,100,000
22021057	Casual Workers	8,000,000	8,000,000	4,830,000
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**1,500,000**	**1,000,000**	**750,000**
220401	**Local Grants and Contributions**	**1,500,000**	**1,000,000**	**750,000**
22040109	Grants to Communities and NGOs	1,500,000	1,000,000	750,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 031801100100 Judicial Service Commission

Estimates of the amount required for the services of this organisation in the year 2025:
Two Hundred and Twenty One Million, Eight Hundred and Ninety Nine Thousand Naira
₦ 221,899,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**221,899,000**	**206,124,000**	**135,729,735**
21	Personnel Cost	109,899,000	102,534,000	79,785,177
22	Other Recurrent Cost	112,000,000	103,590,000	55,944,558

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 031801100100 Judicial Service Commission

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**40**	**69,168,548**	**36**	**35**
General Salary Structure	**38**	**62,194,383**	**33**	**35**
Junior Staff	**8**	**7,887,531**	**8**	**8**
GL - 03	3	2,851,647	3	3
GL - 04	3	2,937,380	3	3
GL - 05	1	995,312	1	1
GL - 06	1	1,103,192	1	1
Intermediate Staff	**17**	**23,389,492**	**14**	**14**
GL - 07	4	4,865,940	4	4
GL - 08	6	7,744,128	4	3
GL - 09	3	4,404,377	3	3
GL - 10	4	6,375,047	3	4
Senior Staff	**13**	**30,917,360**	**11**	**13**
GL - 12	1	1,755,273	3	1
GL - 13	2	3,762,929	1	2
GL - 14	5	9,883,972	5	6
GL - 15	3	8,781,055	2	2
GL - 16	2	6,734,131		2
Judiciary Staff (Directors) Salary Scale	**2**	**6,974,165**	**2**	
Senior Staff	**2**	**6,974,165**	**2**	
GL - 16	2	6,974,165	2	
Magistrates / Alkalis Salary Scale		**-**	**1**	
Senior Staff		**-**	**1**	
GL - 14		-	1	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 031801100100 Judicial Service Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**221,899,000**	**206,124,000**	**135,729,735**
21	**Personnel Cost**	**109,899,000**	**102,534,000**	**79,785,177**
2101	**SALARIES AND WAGES**	**30,127,000**	**21,149,000**	**33,000,000**
210101	**Salaries and Wages**	**30,127,000**	**21,149,000**	**33,000,000**
21010101	Salary	27,735,000	12,068,000	16,500,000
21010103	Consolidated Revenue Fund Charges - Salaries	2,393,000	9,081,000	16,500,000
2102	**ALLOWANCES**	**79,772,000**	**71,384,000**	**46,785,177**
210201	**Regular / Non-Regular Allowances**	**75,190,000**	**49,777,000**	**46,785,177**
21020103	Transport Allowance	6,225,000	2,286,000	3,178,015
21020104	Rent Supplement	5,547,000	2,414,000	3,696,082
21020105	Meal Subsidy	2,722,000	1,001,000	1,887,005
21020106	Utility Allowance	1,956,000	713,000	3,177,082
21020107	Entertainment	164,000	25,000	213,206
21020109	Leave Transport Grant	2,773,000	1,207,000	1,405,176
21020113	Hazard / Hardship Allowance	1,253,000	950,000	629,611
21020115	Journal Allowance	713,000	100,000	48,000
21020117	Domestic Staff Allowance	4,200,000	720,000	4,855,000
21020118	Personal Assistant Allowance	1,538,000	-	-
21020124	Newspaper Allowance	963,000	-	-
21020128	Rural Posting Allowance	4,613,000	4,500,000	3,800,000
21020133	Security Allowance	10t	500,000	240,000
21020136	Responsibility Allowance	1,120,000	-	-
21020137	Medical Allowance	7,893,000	2,938,000	-
21020138	Furniture Allowance	4,613,000	4,500,000	3,800,000
21020140	Outfit/Robe Allowance	1,325,000	-	725,000
21020142	Judges / Lawyers Consolidated Allowance	27,572,000	27,925,000	19,131,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 031801100100 Judicial Service Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
210203	**CRFC Charges Allowances**	**4,582,000**	**21,607,000**	**-**
21020303	Transport Allowance (CRFC)	585,000	-	-
21020304	Rent Supplement Allowance (CRFC)	479,000	3,566,000	-
21020305	Meal Subsidy (CRFC)	351,000	-	-
21020306	Utility Allowance (CRFC)	585,000	1,827,000	-
21020307	Entertainment Allowance (CRFC)	234,000	1,827,000	-
21020309	Leave Transport Grant (CRFC)	239,000	609,000	-
21020313	Harzard / Hardship (CRFC)	117,000	-	-
21020317	Domestic Staff Allowance (CRFC)	351,000	4,569,000	-
21020318	Personal Assistant Allowance (CRFC)	-	1,523,000	-
21020322	Motor Vehicle Maintenance Allowance (CRFC)	-	4,569,000	-
21020324	Newspaper Allowance (CRFC)	-	914,000	-
21020330	Accommodation Allowance (CRFC)	-	1,003,000	-
21020333	Security Allowance (CRFC)	585,000	-	-
21020334	Furniture Allowance (CRFC)	585,000	-	-
21020337	Medical Allowance (CRFC)	351,000	-	-
21020340	Outfit / Robe Allowance (CRFC)	117,000	1,200,000	-
2103	**SOCIAL BENEFITS**	**-**	**10,000,000**	**-**
210301	**Social Benefits**	**-**	**10,000,000**	**-**
21030105	Severance Gratuity	-	10,000,000	-
21030108	Social Security Benefits	-	10t	-
22	**Other Recurrent Cost**	**112,000,000**	**103,590,000**	**55,944,558**
2202	**GOODS AND SERVICES**	**112,000,000**	**103,590,000**	**55,944,558**
220201	**Transport & Travelling - General**	**33,000,000**	**33,000,000**	**13,640,000**
22020102	Local Travel & Transport - Others	3,000,000	3,000,000	1,863,000
22020103	International Travel & Transport - Training	20,000,000	20,000,000	8,950,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 031801100100 Judicial Service Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020104	International Travel & Transport - Others	10,000,000	10,000,000	2,827,000
220202	**Utilities General**	**500,000**	**500,000**	**-**
22020202	Telephone Charges	500,000	500,000	-
220203	**Materials and Supplies - General**	**5,500,000**	**4,250,000**	**3,876,000**
22020301	Office Materials and Consumables	3,000,000	2,000,000	2,000,000
22020305	Printing of Non-security Documents	500,000	500,000	126,000
22020309	Uniforms & Other Clothing	2,000,000	1,750,000	1,750,000
220204	**Maintenance Services - General**	**8,300,000**	**6,800,000**	**1,206,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,000,000	5,000,000	87,000
22020402	Maintenance of Office Furniture	300,000	300,000	14,000
22020403	Maintenance of Office Building / Residential Quarters	500,000	500,000	405,000
22020404	Maintenance of Office / IT Equipment	500,000	500,000	200,000
22020405	Maintenance of Plants / Generators	2,000,000	500,000	500,000
220205	**Training - General**	**40,000,000**	**40,000,000**	**23,759,922**
22020501	Local Training	30,000,000	30,000,000	23,759,922
22020502	International Training	10,000,000	10,000,000	-
220206	**Other Services - General**	**15,000,000**	**10,000,000**	**10,000,000**
22020612	Recruitment and Employment Activities	15,000,000	10,000,000	10,000,000
220208	**Fuel and Lubricant - General**	**5,500,000**	**5,500,000**	**2,970,535**
22020801	Motor Vehicle Fuel Cost	5,000,000	5,000,000	2,759,000
22020803	Plant / Generator Fuel Cost	500,000	500,000	211,535
220209	**Financial Charges - General**	**50,000**	**50,000**	**22,101**
22020901	Bank Charges (Other than Interest)	50,000	50,000	22,101
220210	**Miscellaneous Expenses - General**	**4,150,000**	**3,490,000**	**470,000**
22021001	Refreshment and Meals	2,560,000	2,000,000	180,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 031801100100 Judicial Service Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021002	Honorarium and Sitting Allowance Payments	1,000,000	1,000,000	130,000
22021003	Publicity and Advertisements	250,000	250,000	160,000
22021004	Medical Expenses	240,000	240,000	-
22021006	Postage and Courier Services	100,000	-	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 032600100100 Ministry of Justice

Estimates of the amount required for the services of this organisation in the year 2025:

Three Hundred and Sixty Three Million, Eight Hundred and Sixty Six Thousand Naira

₦ 363,866,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**363,866,000**	**250,700,000**	**79,485,585**
21	Personnel Cost	241,866,000	156,300,000	74,816,200
22	Other Recurrent Cost	122,000,000	94,400,000	4,669,385

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 032600100100 Ministry of Justice

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**96**	**196,725,536**	**70**	**66**
Non Magistrate and Alkali Salary Scale.	**96**	**196,725,536**	**70**	**66**
Junior Staff	**8**	**3,714,216**	**6**	**4**
GL - 02	2	774,375		
GL - 03	2	814,095		
GL - 04	1	479,528		1
GL - 05	3	1,646,218	2	3
GL - 06		-	4	
Intermediate Staff	**34**	**51,164,379**	**28**	**30**
GL - 07	10	9,099,490	3	5
GL - 08		-	5	1
GL - 09	2	2,847,210	1	3
GL - 10	5	7,891,359	6	9
GL - 12	17	31,326,320	13	12
Senior Staff	**54**	**141,846,941**	**36**	**32**
GL - 13	5	10,212,764	9	5
GL - 14	5	11,249,698	9	5
GL - 15	18	46,509,402	2	11
GL - 16	26	73,875,077	16	11

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 032600100100 Ministry of Justice

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**363,866,000**	**250,700,000**	**79,485,585**
21	**Personnel Cost**	**241,866,000**	**156,300,000**	**74,816,200**
2101	**SALARIES AND WAGES**	**80,774,000**	**50,921,000**	**-**
210101	**Salaries and Wages**	**80,774,000**	**50,921,000**	**-**
21010101	Salary	80,774,000	50,921,000	-
2102	**ALLOWANCES**	**161,092,000**	**105,379,000**	**74,816,200**
210201	**Regular / Non-Regular Allowances**	**161,092,000**	**105,379,000**	**74,816,200**
21020103	Transport Allowance	17,770,000	11,203,000	7,397,183
21020104	Rent Supplement	17,770,000	11,203,000	12,700,049
21020105	Meal Subsidy	9,799,000	6,722,000	4,423,284
21020106	Utility Allowance	17,770,000	11,203,000	7,397,183
21020107	Entertainment	2,974,000	1,974,000	957,086
21020109	Leave Transport Grant	8,320,000	5,236,000	3,349,549
21020113	Hazard / Hardship Allowance	4,809,000	2,435,000	1,474,741
21020115	Journal Allowance	2,902,000	2,806,000	1,060,573
21020117	Domestic Staff Allowance	15,015,000	3,519,000	9,247,712
21020124	Newspaper Allowance	1,011,000	919,000	-
21020128	Rural Posting Allowance	17,770,000	11,203,000	7,397,183
21020133	Security Allowance	16,238,000	16,625,000	6,164,728
21020137	Medical Allowance	7,000,000	6,722,000	4,375,005
21020138	Furniture Allowance	17,770,000	11,203,000	7,397,183
21020140	Outfit/Robe Allowance	4,173,000	2,409,000	1,474,740
21020162	Lawyers Domestic staff Allowance	-	10t	-
22	**Other Recurrent Cost**	**122,000,000**	**94,400,000**	**4,669,385**
2202	**GOODS AND SERVICES**	**122,000,000**	**94,400,000**	**4,669,385**
220201	**Transport & Travelling - General**	**3,000,000**	**3,000,000**	**2,309,000**
22020102	Local Travel & Transport - Others	3,000,000	3,000,000	2,309,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 032600100100 Ministry of Justice

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220203	**Materials and Supplies - General**	**11,100,000**	**16,600,000**	**1,021,450**
22020301	Office Materials and Consumables	1,000,000	1,000,000	921,450
22020302	Books	10,000,000	15,500,000	-
22020303	Newspapers	100,000	100,000	100,000
220204	**Maintenance Services - General**	**1,950,000**	**1,850,000**	**729,400**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,500,000	1,400,000	689,400
22020403	Maintenance of Office Building / Residential Quarters	450,000	450,000	40,000
220205	**Training - General**	**2,000,000**	**500,000**	**40,000**
22020501	Local Training	2,000,000	500,000	40,000
220206	**Other Services - General**	**550,000**	**550,000**	**-**
22020603	Residential Rent	300,000	300,000	-
22020605	Cleaning and Fumigation Services	250,000	250,000	-
220207	**Consulting and Professional Services**	**100,000,000**	**70,000,000**	**-**
22020703	Legal Service	100,000,000	70,000,000	-
220208	**Fuel and Lubricant - General**	**1,500,000**	**-**	**-**
22020801	Motor Vehicle Fuel Cost	1,500,000	-	-
220209	**Financial Charges - General**	**200,000**	**200,000**	**25,835**
22020901	Bank Charges (Other than Interest)	200,000	200,000	25,835
220210	**Miscellaneous Expenses - General**	**1,700,000**	**1,700,000**	**543,700**
22021001	Refreshment and Meals	600,000	600,000	17,700
22021002	Honorarium and Sitting Allowance Payments	1,000,000	1,000,000	429,000
22021006	Postage and Courier Services	100,000	100,000	97,000
22021057	Casual Workers	-	10t	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 032600200200 Justice Sector and Law Reform Commission

Estimates of the amount required for the services of this organisation in the year 2025:

Seventy Eight Million Naira

₦ 78,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**78,000,000**	**44,900,000**	**25,678,327**
21	Personnel Cost	50,000,000	35,300,000	19,564,546
22	Other Recurrent Cost	28,000,000	9,600,000	6,113,781

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 032600200200 Justice Sector and Law Reform Commission

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**22**	**32,151,236**	**23**	**16**
Non Magistrate and Alkali Salary Scale.	**22**	**32,151,236**	**23**	**16**
Junior Staff	**7**	**4,322,550**	**7**	**2**
GL - 05		-	2	
GL - 06	7	4,322,550	5	2
Intermediate Staff	**8**	**10,156,334**	**9**	**7**
GL - 07	3	2,859,310	2	2
GL - 08	1	874,150	1	2
GL - 09	1	1,423,605	2	
GL - 10	2	3,156,544	4	3
GL - 12	1	1,842,725		
Senior Staff	**7**	**17,672,352**	**7**	**7**
GL - 13	1	2,042,553	2	1
GL - 14	1	2,249,940	4	5
GL - 15	4	10,245,638		
GL - 17	1	3,134,221	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 032600200200 Justice Sector and Law Reform Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**78,000,000**	**44,900,000**	**25,678,327**
21	**Personnel Cost**	**50,000,000**	**35,300,000**	**19,564,546**
2101	**SALARIES AND WAGES**	**13,125,000**	**11,617,000**	**7,937,244**
210101	**Salaries and Wages**	**13,125,000**	**11,617,000**	**7,937,244**
21010101	Salary	13,125,000	11,617,000	7,937,244
2102	**ALLOWANCES**	**36,875,000**	**23,683,000**	**11,627,302**
210201	**Regular / Non-Regular Allowances**	**36,875,000**	**23,683,000**	**11,627,302**
21020103	Transport Allowance	2,888,000	2,556,000	1,130,314
21020104	Rent Supplement	2,888,000	2,556,000	2,883,184
21020105	Meal Subsidy	1,625,000	1,533,000	681,440
21020106	Utility Allowance	2,888,000	2,556,000	1,138,356
21020107	Entertainment	300,000	279,000	124,918
21020109	Leave Transport Grant	1,281,000	1,108,000	893,517
21020113	Hazard / Hardship Allowance	909,000	679,000	233,420
21020117	Domestic Staff Allowance	2,371,000	639,000	1,111,564
21020124	Newspaper Allowance	50,000	50,000	40,000
21020128	Rural Posting Allowance	2,888,000	2,556,000	1,243,915
21020133	Security Allowance	13,594,000	4,462,000	86,768
21020137	Medical Allowance	1,533,000	1,533,000	685,647
21020138	Furniture Allowance	2,888,000	2,556,000	1,145,617
21020140	Outfit/Robe Allowance	772,000	620,000	228,644
22	**Other Recurrent Cost**	**28,000,000**	**9,600,000**	**6,113,781**
2202	**GOODS AND SERVICES**	**28,000,000**	**9,600,000**	**6,113,781**
220201	**Transport & Travelling - General**	**900,000**	**800,000**	**609,500**
22020102	Local Travel & Transport - Others	900,000	800,000	609,500
220202	**Utilities General**	**190,000**	**190,000**	**61,000**
22020201	Electricity Charges	50,000	50,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 032600200200 Justice Sector and Law Reform Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020203	Internet Access Charges	40,000	40,000	-
22020206	Sewage Charges	100,000	100,000	61,000
220203	**Materials and Supplies - General**	**340,000**	**340,000**	**151,000**
22020301	Office Materials and Consumables	250,000	250,000	151,000
22020303	Newspapers	50,000	50,000	-
22020305	Printing of Non-security Documents	40,000	40,000	-
220204	**Maintenance Services - General**	**1,090,000**	**850,000**	**672,281**
22020401	Maintenance of Motor Vehicles / Transport Equipment	700,000	610,000	579,000
22020402	Maintenance of Office Furniture	50,000	50,000	-
22020403	Maintenance of Office Building / Residential Quarters	50,000	50,000	-
22020404	Maintenance of Office / IT Equipment	250,000	100,000	90,000
22020406	Other Maintenance Services	40,000	40,000	3,281
220205	**Training - General**	**12,860,000**	**4,020,000**	**4,000,000**
22020501	Local Training	12,860,000	4,020,000	4,000,000
220206	**Other Services - General**	**100,000**	**100,000**	**-**
22020601	Security Services	50,000	50,000	-
22020602	Office/Store Rent	50,000	50,000	-
220207	**Consulting and Professional Services**	**1,500,000**	**800,000**	**400,000**
22020703	Legal Service	1,000,000	400,000	400,000
22020709	Auditing of Accounts	500,000	400,000	-
220208	**Fuel and Lubricant - General**	**450,000**	**250,000**	**150,000**
22020801	Motor Vehicle Fuel Cost	400,000	200,000	150,000
22020803	Plant / Generator Fuel Cost	50,000	50,000	-
220209	**Financial Charges - General**	**20,000**	**20,000**	**-**
22020901	Bank Charges (Other than Interest)	20,000	20,000	-
220210	**Miscellaneous Expenses - General**	**10,550,000**	**2,230,000**	**70,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 032600200200 Justice Sector and Law Reform Commission

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021001	Refreshment and Meals	300,000	100,000	-
22021002	Honorarium and Sitting Allowance Payments	200,000	100,000	70,000
22021003	Publicity and Advertisements	50,000	30,000	-
22021077	Sexual Assault Referral Centre Expenses/ Coordination	10,000,000	2,000,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051400100100 Ministry of Women Affairs & Social Development

Estimates of the amount required for the services of this organisation in the year 2025:

One Hundred and Sixteen Million, Six Hundred and Sixty Thousand Naira

₦ 116,660,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**116,660,000**	**67,700,000**	**48,805,459**
21	Personnel Cost	80,000,000	49,700,000	33,408,800
22	Other Recurrent Cost	36,660,000	18,000,000	15,396,659

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051400100100 Ministry of Women Affairs & Social Development

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**68**	**95,656,713**	**81**	**58**
General Salary Structure	**68**	**95,656,713**	**81**	**58**
Junior Staff	**33**	**32,552,952**	**43**	**27**
GL - 02	7	6,399,700	15	4
GL - 03	5	4,825,130	4	8
GL - 04	12	11,958,437	14	9
GL - 05	3	3,046,683	7	3
GL - 06	6	6,323,002	3	3
Intermediate Staff	**17**	**23,167,898**	**26**	**18**
GL - 07	5	6,234,214	9	6
GL - 08	7	9,245,432	6	3
GL - 09	4	6,046,598	4	4
GL - 10	1	1,641,654	7	5
Senior Staff	**18**	**39,935,863**	**12**	**13**
GL - 12	5	9,343,112	1	4
GL - 13	5	10,006,829	1	2
GL - 14	5	10,529,344	5	4
GL - 15	1	3,043,207	3	2
GL - 16	2	7,013,371	2	1

Jigawa State Government of Nigeria

Estimates □etails

Recurrent Expenditure Estimates

Administrative Entity: 0□1□00100100 Ministry of □ omen Affairs □ Social □evelopment

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**116,660,000**	**67,700,000**	**48,805,459**
21	**Personnel Cost**	**80,000,000**	**49,700,000**	**33,408,800**
2101	**SALARIES AND WAGES**	**38,927,000**	**23,985,000**	**15,990,000**
210101	**Salaries and Wages**	**38,927,000**	**23,985,000**	**15,990,000**
21010101	Salary	38,927,000	23,985,000	15,990,000
2102	**ALLOWANCES**	**41,073,000**	**25,715,000**	**17,418,800**
210201	**Regular / Non-Regular Allowances**	**41,073,000**	**25,715,000**	**17,418,800**
21020103	Transport Allowance	10,529,000	5,289,000	3,526,000
21020104	Rent Supplement	7,785,000	4,797,000	3,198,000
21020105	Meal Subsidy	4,569,000	2,291,000	1,527,333
21020106	Utility Allowance	3,183,000	1,577,000	1,051,333
21020107	Entertainment	105,000	70,000	46,666
21020109	Leave Transport Grant	3,893,000	2,399,000	1,564,806
21020113	Hazard / Hardship Allowance	722,000	35,000	333,330
21020117	Domestic Staff Allowance	2,520,000	1,800,000	1,200,000
21020136	Responsibility Allowance	1,120,000	247,000	164,666
21020137	Medical Allowance	6,647,000	7,210,000	4,806,666
22	**Other Recurrent Cost**	**36,660,000**	**18,000,000**	**15,396,659**
2202	**GOODS AND SERVICES**	**36,490,000**	**17,930,000**	**15,349,993**
220201	**Transport & Travelling - General**	**1,200,000**	**900,000**	**600,000**
22020102	Local Travel & Transport - Others	1,200,000	900,000	600,000
220203	**Materials and Supplies - General**	**4,730,000**	**1,460,000**	**973,331**
22020301	Office Materials and Consumables	1,100,000	800,000	533,333
22020303	Newspapers	310,000	10,000	6,666
22020305	Printing of Non-security Documents	770,000	400,000	266,666
22020307	Drugs, Vaccines & Medical Supplies	2,000,000	-	-

Jigawa State Government of Nigeria

Estimates □etails

Recurrent Expenditure Estimates

Administrative Entity: 0□1□00100100 Ministry of □ omen Affairs □ Social □evelopment

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020317	Reagents Chemicals and Cleansing Materials	550,000	250,000	166,666
220204	**Maintenance Services - General**	**2,980,000**	**2,050,000**	**1,846,666**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,800,000	1,500,000	1,000,000
22020402	Maintenance of Office Furniture	380,000	80,000	533,333
22020403	Maintenance of Office Building / Residential Quarters	500,000	200,000	133,333
22020404	Maintenance of Office / IT Equipment	150,000	120,000	80,000
22020405	Maintenance of Plants / Generators	150,000	150,000	100,000
220205	**Training - General**	**300,000**	**400,000**	**266,666**
22020501	Local Training	300,000	400,000	266,666
220208	**Fuel and Lubricant - General**	**-**	**700,000**	**-**
22020801	Motor Vehicle Fuel Cost	-	700,000	-
220209	**Financial Charges - General**	**100,000**	**40,000**	**26,666**
22020901	Bank Charges (Other than Interest)	100,000	40,000	26,666
220210	**Miscellaneous Expenses - General**	**27,180,000**	**12,380,000**	**11,636,664**
22021001	Refreshment and Meals	200,000	238,000	158,666
22021003	Publicity and Advertisements	400,000	100,000	666,666
22021006	Postage and Courier Services	-	100,000	-
22021007	Welfare Packages	100,000	342,000	228,000
22021043	Official Presents and Souvenirs	500,000	70,000	46,666
22021045	Institutional Feeding	13,120,000	7,500,000	7,850,000
22021049	Special Health Programmes & Initiatives	300,000	320,000	213,333
22021050	Official Ceremonies and Celebrations	5,000,000	440,000	293,333
22021051	Special Education Programmes & Initiatives	200,000	240,000	160,000
22021053	National Councils Meetings	5,000,000	-	-

Jigawa State Government of Nigeria

Estimates □etails

Recurrent Expenditure Estimates

Administrative Entity: 0□1□00100100 Ministry of □ omen Affairs □ Social □evelopment

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021057	Casual Workers	-	10t	-
22021077	Sexual Assault Referral Centre Expenses/ Coordination	2,360,000	3,030,000	2,020,000
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**170,000**	**70,000**	**46,666**
220401	**Local Grants and Contributions**	**170,000**	**70,000**	**46,666**
22040109	Grants to Communities and NGOs	170,000	70,000	46,666

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051400100200 Jigawa State Rehabilitation Board

Estimates of the amount required for the services of this organisation in the year 2025:
Five Hundred and Thirty Seven Million, One Hundred and Twenty Thousand Naira
₦ 537,120,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**537,120,000**	**264,831,000**	**85,707,117**
21	Personnel Cost	481,500,000	220,431,000	53,624,117
22	Other Recurrent Cost	55,620,000	44,400,000	32,083,000

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051400100200 Jigawa State Rehabilitation Board

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**86**	**102,276,567**	**82**	**72**
General Salary Structure	**86**	**102,276,567**	**82**	**72**
Junior Staff	**41**	**39,444,279**	**48**	**31**
GL - 02	5	4,468,691	4	2
GL - 03	7	6,386,023	7	7
GL - 04	9	8,577,112	19	8
GL - 05	11	10,614,327	5	8
GL - 06	9	9,398,126	13	6
Intermediate Staff	**40**	**51,695,103**	**28**	**36**
GL - 07	11	12,880,436	14	10
GL - 08	16	20,577,752	3	13
GL - 09	13	18,236,915	10	13
GL - 10		-	1	
Senior Staff	**5**	**11,137,185**	**6**	**5**
GL - 12		-	4	2
GL - 13	2	3,682,994	1	2
GL - 14	2	3,867,539	1	
GL - 17	1	3,586,652		1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051400100200 Jigawa State Rehabilitation Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**537,120,000**	**264,831,000**	**85,707,117**
21	**Personnel Cost**	**481,500,000**	**220,431,000**	**53,624,117**
2101	**SALARIES AND WAGES**	**38,922,000**	**20,971,000**	**14,252,955**
210101	**Salaries and Wages**	**38,922,000**	**20,971,000**	**14,252,955**
21010101	Salary	38,922,000	20,971,000	14,252,955
2102	**ALLOWANCES**	**47,278,000**	**29,360,000**	**16,914,162**
210201	**Regular / Non-Regular Allowances**	**47,278,000**	**29,360,000**	**16,914,162**
21020103	Transport Allowance	13,003,000	5,230,000	3,145,471
21020104	Rent Supplement	7,784,000	4,194,000	2,850,591
21020105	Meal Subsidy	5,659,000	2,266,000	1,366,650
21020106	Utility Allowance	3,856,000	1,532,000	930,982
21020107	Entertainment	38,000	-	-
21020109	Leave Transport Grant	3,892,000	2,097,000	1,425,296
21020113	Hazard / Hardship Allowance	83,000	646,000	48,727
21020114	Board Members Allowance	3,669,000	5,820,000	2,385,000
21020117	Domestic Staff Allowance	840,000	36,000	240,000
21020136	Responsibility Allowance	560,000	240,000	189,333
21020137	Medical Allowance	7,893,000	7,299,000	4,332,112
2103	**SOCIAL BENEFITS**	**395,300,000**	**170,100,000**	**22,457,000**
210301	**Social Benefits**	**395,300,000**	**170,100,000**	**22,457,000**
21030108	Social Security Benefits	395,300,000	170,100,000	22,457,000
22	**Other Recurrent Cost**	**55,620,000**	**44,400,000**	**32,083,000**
2202	**GOODS AND SERVICES**	**54,820,000**	**43,600,000**	**31,683,000**
220201	**Transport & Travelling - General**	**15,000,000**	**10,000,000**	**7,914,000**
22020102	Local Travel & Transport - Others	15,000,000	10,000,000	7,914,000
220202	**Utilities General**	**680,000**	**680,000**	**450,000**
22020203	Internet Access Charges	600,000	600,000	400,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051400100200 Jigawa State Rehabilitation Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020204	Satellites Broadcasting Access Charges	80,000	80,000	50,000
220203	**Materials and Supplies - General**	**1,000,000**	**1,500,000**	**700,000**
22020301	Office Materials and Consumables	500,000	500,000	300,000
22020305	Printing of Non-security Documents	500,000	500,000	400,000
22020317	Reagents Chemicals and Cleansing Materials	-	500,000	-
220204	**Maintenance Services - General**	**800,000**	**800,000**	**600,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	600,000	600,000	400,000
22020403	Maintenance of Office Building / Residential Quarters	100,000	100,000	100,000
22020404	Maintenance of Office / IT Equipment	100,000	100,000	100,000
220205	**Training - General**	**500,000**	**500,000**	**30,000**
22020501	Local Training	500,000	500,000	30,000
220207	**Consulting and Professional Services**	**50,000**	**50,000**	**35,000**
22020709	Auditing of Accounts	50,000	50,000	35,000
220208	**Fuel and Lubricant - General**	**790,000**	**790,000**	**200,000**
22020801	Motor Vehicle Fuel Cost	790,000	790,000	200,000
220209	**Financial Charges - General**	**50,000**	**50,000**	**350,000**
22020901	Bank Charges (Other than Interest)	50,000	50,000	350,000
220210	**Miscellaneous Expenses - General**	**35,950,000**	**29,230,000**	**21,404,000**
22021001	Refreshment and Meals	300,000	300,000	30,000
22021002	Honorarium and Sitting Allowance Payments	500,000	500,000	100,000
22021003	Publicity and Advertisements	50,000	50,000	50,000
22021007	Welfare Packages	12,000,000	10,000,000	8,314,000
22021043	Official Presents and Souvenirs	100,000	100,000	50,000
22021044	Committees and Commissions	500,000	500,000	400,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051400100200 Jigawa State Rehabilitation Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021045	Institutional Feeding	22,000,000	17,280,000	12,060,000
22021054	Zonal Office Operational Expenses	500,000	500,000	400,000
22021057	Casual Workers	-	10t	-
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**800,000**	**800,000**	**400,000**
220401	**Local Grants and Contributions**	**800,000**	**800,000**	**400,000**
22040113	Assistance and Donations General	800,000	800,000	400,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700100100 Ministry of Basic Education

Estimates of the amount required for the services of this organisation in the year 2025:

Three Billion, Three Hundred and Twenty Million Naira

₦ 3,320,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**3,320,000,000**	**2,938,833,000**	**1,252,966,156**
21	Personnel Cost	1,270,000,000	1,118,833,000	485,769,361
22	Other Recurrent Cost	2,050,000,000	1,820,000,000	767,196,795

Jigawa State Government of Nigeria
Personnel Cost Estimates
Establishment Staff Distribution Profile

Administrative Entity: 051700100100 Ministry of Basic Education

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**193**	**215,222,214**	**36**	**36**
General Salary Structure	**193**	**215,222,214**	**36**	**36**
Junior Staff	**7**	**6,533,032**		
GL - 03	5	4,499,402		
GL - 06	2	2,033,630		
Intermediate Staff	**186**	**208,689,182**	**36**	**36**
GL - 07	186	208,689,182	36	36

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700100100 Ministry of Basic Education

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**3,320,000,000**	**2,938,833,000**	**1,252,966,156**
21	**Personnel Cost**	**1,270,000,000**	**1,118,833,000**	**485,769,361**
2101	**SALARIES AND WAGES**	**76,557,000**	**8,677,000**	**1,386,150**
210101	**Salaries and Wages**	**76,557,000**	**8,677,000**	**1,386,150**
21010101	Salary	76,557,000	8,677,000	1,386,150
2102	**ALLOWANCES**	**1,193,443,000**	**1,110,155,000**	**484,383,211**
210201	**Regular / Non-Regular Allowances**	**1,193,443,000**	**1,110,155,000**	**484,383,211**
21020103	Transport Allowance	30,847,000	2,478,000	619,584
21020104	Rent Supplement	15,311,000	1,735,000	415,845
21020105	Meal Subsidy	13,677,000	1,100,000	275,074
21020106	Utility Allowance	9,538,000	769,000	192,284
21020109	Leave Transport Grant	7,656,000	868,000	2,079,238
21020137	Medical Allowance	17,180,000	3,205,000	801,186
21020160	J-Power Teachers Allowance	1,099,234,000	1,100,000,000	480,000,000
22	**Other Recurrent Cost**	**2,050,000,000**	**1,820,000,000**	**767,196,795**
2202	**GOODS AND SERVICES**	**2,049,000,000**	**1,819,000,000**	**766,946,795**
220201	**Transport & Travelling - General**	**6,500,000**	**4,000,000**	**5,514,000**
22020102	Local Travel & Transport - Others	6,500,000	4,000,000	5,514,000
220203	**Materials and Supplies - General**	**1,000,000**	**1,000,000**	**972,250**
22020301	Office Materials and Consumables	500,000	500,000	251,250
22020305	Printing of Non-security Documents	500,000	500,000	721,000
220204	**Maintenance Services - General**	**9,500,000**	**2,500,000**	**2,072,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	1,000,000	1,303,000
22020418	Maintenance of Educational Equipments	500,000	500,000	319,000
22020419	Maintenance of Educational Buildings	7,000,000	1,000,000	450,000
220205	**Training - General**	**5,000,000**	**1,000,000**	**3,995,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700100100 Ministry of Basic Education

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020501	Local Training	5,000,000	1,000,000	3,995,000
220206	**Other Services - General**	**15,000,000**	**-**	**-**
22020615	Monitoring/Inspection of Public/ private Institutions & Other Activitie	15,000,000	-	-
220208	**Fuel and Lubricant - General**	**3,500,000**	**-**	**-**
22020801	Motor Vehicle Fuel Cost	3,500,000	-	-
220210	**Miscellaneous Expenses - General**	**2,008,500,000**	**1,810,500,000**	**754,393,545**
22021001	Refreshment and Meals	5,000,000	2,000,000	1,070,253
22021002	Honorarium and Sitting Allowance Payments	1,000,000	1,000,000	299,000
22021003	Publicity and Advertisements	1,500,000	2,000,000	703,300
22021009	Sporting Activities	2,000,000	2,000,000	152,000
22021044	Committees and Commissions	1,000,000	1,500,000	846,000
22021045	Institutional Feeding	1,771,400,000	1,800,000,000	749,902,692
22021050	Official Ceremonies and Celebrations	600,000	500,000	529,700
22021057	Casual Workers	-	1,000,000	-
22021069	Project / Programmes Coordination Expenses	100,000,000	-	-
22021073	Guidance & Counselling Activities	1,000,000	500,000	890,600
22021075	Extra-curricula Activities (Quiz, Debates, etc)	75,000,000	-	-
22021076	Girls Child Education Programme	50,000,000	-	-
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**1,000,000**	**1,000,000**	**250,000**
220401	**Local Grants and Contributions**	**1,000,000**	**1,000,000**	**250,000**
22040109	Grants to Communities and NGOs	1,000,000	1,000,000	250,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700100200 State Universal Basic Education Board (SUBEB)

Estimates of the amount required for the services of this organisation in the year 2025:

One Billion, Nine Hundred and Forty One Million Naira

₦ 1,941,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,941,000,000**	**1,442,119,000**	**598,179,183**
21	Personnel Cost	624,000,000	444,769,000	299,838,086
22	Other Recurrent Cost	1,317,000,000	997,350,000	298,341,097

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700100200 State Universal Basic Education Board (SUBEB)

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**354**	**605,151,579**	**442**	**311**
General Salary Structure	**354**	**605,151,579**	**442**	**311**
Junior Staff	**123**	**114,954,615**	**226**	**80**
GL - 02	40	35,379,125	30	
GL - 03	22	20,434,347	121	22
GL - 04	49	46,697,608	44	49
GL - 05	2	1,929,878	23	2
GL - 06	10	10,513,657	8	7
Intermediate Staff	**43**	**58,450,530**	**66**	**68**
GL - 07	10	11,709,487	8	11
GL - 08	13	16,897,989	10	17
GL - 09	5	7,014,198	24	12
GL - 10	15	22,828,856	24	28
Senior Staff	**188**	**431,746,434**	**150**	**163**
GL - 12	51	87,591,968	31	35
GL - 13	19	34,988,445	25	25
GL - 14	44	85,085,859	29	33
GL - 15	57	166,840,049	40	54
GL - 16	17	57,240,113	25	16

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700100200 State Universal Basic Education Board (SUBEB)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,941,000,000**	**1,442,119,000**	**598,179,183**
21	**Personnel Cost**	**624,000,000**	**444,769,000**	**299,838,086**
2101	**SALARIES AND WAGES**	**229,877,000**	**165,376,000**	**103,628,509**
210101	**Salaries and Wages**	**229,877,000**	**165,376,000**	**103,628,509**
21010101	Salary	224,974,000	160,473,000	100,017,429
21010103	Consolidated Revenue Fund Charges - Salaries	4,903,000	4,903,000	3,611,080
2102	**ALLOWANCES**	**394,123,000**	**279,393,000**	**196,209,577**
210201	**Regular / Non-Regular Allowances**	**380,273,000**	**262,968,000**	**186,054,694**
21020103	Transport Allowance	58,477,000	29,815,000	14,738,179
21020104	Rent Supplement	44,995,000	32,782,000	20,154,893
21020105	Meal Subsidy	25,345,000	12,877,000	6,047,999
21020106	Utility Allowance	18,467,000	9,476,000	4,673,075
21020107	Entertainment	2,316,000	1,283,000	540,235
21020109	Leave Transport Grant	22,497,000	16,047,000	10,001,745
21020112	Inducement Allowance	98,160,000	93,301,000	95,674,486
21020113	Hazard / Hardship Allowance	126,000	126,000	29,108
21020117	Domestic Staff Allowance	62,160,000	24,338,000	16,055,250
21020118	Personal Assistant Allowance	313,000	313,000	-
21020122	Motor Vehicle Maintenance Allowance	938,000	938,000	-
21020124	Newspaper Allowance	225,000	188,000	-
21020136	Responsibility Allowance	9,519,000	2,139,000	1,557,500
21020137	Medical Allowance	36,735,000	39,345,000	16,582,224
210203	**CRFC Charges Allowances**	**13,850,000**	**16,425,000**	**10,154,883**
21020306	Utility Allowance (CRFC)	1,471,000	1,471,000	1,066,037
21020307	Entertainment Allowance (CRFC)	1,471,000	1,471,000	1,066,037
21020309	Leave Transport Grant (CRFC)	490,000	490,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700100200 State Universal Basic Education Board (SUBEB)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
21020317	Domestic Staff Allowance (CRFC)	3,677,000	3,677,000	2,667,202
21020318	Personal Assistant Allowance (CRFC)	1,226,000	1,226,000	1,015,288
21020322	Motor Vehicle Maintenance Allowance (CRFC)	3,067,000	3,677,000	2,665,103
21020324	Newspaper Allowance (CRFC)	735,000	735,000	533,029
21020330	Accommodation Allowance (CRFC)	1,713,000	3,677,000	1,142,187
22	**Other Recurrent Cost**	**1,317,000,000**	**997,350,000**	**298,341,097**
2202	**GOODS AND SERVICES**	**1,317,000,000**	**997,350,000**	**298,341,097**
220201	**Transport & Travelling - General**	**10,000,000**	**7,600,000**	**7,020,708**
22020102	Local Travel & Transport - Others	10,000,000	7,600,000	7,020,708
220202	**Utilities General**	**4,300,000**	**1,400,000**	**777,419**
22020201	Electricity Charges	1,000,000	100,000	457,419
22020203	Internet Access Charges	3,000,000	1,000,000	320,000
22020204	Satellites Broadcasting Access Charges	300,000	300,000	-
220203	**Materials and Supplies - General**	**65,400,000**	**40,800,000**	**35,509,281**
22020301	Office Materials and Consumables	10,000,000	7,300,000	4,297,580
22020303	Newspapers	400,000	500,000	-
22020305	Printing of Non-security Documents	2,000,000	1,000,000	790,000
22020307	Drugs, Vaccines & Medical Supplies	3,000,000	2,000,000	620,000
22020315	Examinations / Examination Materials	50,000,000	30,000,000	29,801,701
220204	**Maintenance Services - General**	**130,800,000**	**143,800,000**	**53,187,340**
22020401	Maintenance of Motor Vehicles / Transport Equipment	20,000,000	20,000,000	12,075,240
22020402	Maintenance of Office Furniture	10,000,000	4,000,000	-
22020403	Maintenance of Office Building / Residential Quarters	20,000,000	10,000,000	3,144,600
22020404	Maintenance of Office / IT Equipment	2,000,000	2,000,000	451,300
22020405	Maintenance of Plants / Generators	5,000,000	4,000,000	2,623,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700100200 State Universal Basic Education Board (SUBEB)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020406	Other Maintenance Services	40,000,000	50,000,000	22,274,000
22020418	Maintenance of Educational Equipments	3,800,000	3,800,000	602,000
22020419	Maintenance of Educational Buildings	30,000,000	50,000,000	12,017,200
220205	**Training - General**	**30,000,000**	**12,250,000**	**9,171,305**
22020501	Local Training	20,000,000	10,000,000	7,339,173
22020503	Manpower Planning and Other Staff Development Expenses	10,000,000	2,250,000	1,832,132
220206	**Other Services - General**	**100,000,000**	**-**	**-**
22020615	Monitoring/Inspection of Public/ private Institutions & Other Activitie	100,000,000	-	-
220207	**Consulting and Professional Services**	**10,000,000**	**3,000,000**	**1,900,000**
22020701	Financial Consulting	10,000,000	3,000,000	1,900,000
220209	**Financial Charges - General**	**500,000**	**500,000**	**36,896**
22020901	Bank Charges (Other than Interest)	500,000	500,000	36,896
220210	**Miscellaneous Expenses - General**	**966,000,000**	**788,000,000**	**190,738,148**
22021001	Refreshment and Meals	6,000,000	3,000,000	2,242,700
22021002	Honorarium and Sitting Allowance Payments	20,000,000	15,000,000	10,049,000
22021003	Publicity and Advertisements	5,000,000	5,000,000	2,535,000
22021009	Sporting Activities	5,000,000	5,000,000	-
22021014	Annual Planning/Budget Processes Expenses and Administration	50,000,000	-	-
22021045	Institutional Feeding	720,000,000	700,000,000	173,951,448
22021047	Community Engagement, Sensitization & Mobilization Activit	70,000,000	40,000,000	1,960,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	20,000,000	-	-
22021072	School Clubs Activities	25,000,000	10,000,000	-
22021073	Guidance & Counselling Activities	15,000,000	10,000,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700100200 State Universal Basic Education Board (SUBEB)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021075	Extra-curricula Activities (Quiz, Debates, etc)	30,000,000	-	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700100203 Inspectorate Headquarters & Zones

Estimates of the amount required for the services of this organisation in the year 2025:

Four Hundred and Five Million Naira

₦ 405,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**405,000,000**	**262,400,000**	**144,115,244**
21	Personnel Cost	405,000,000	262,400,000	144,115,244

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700100203 Inspectorate Headquarters & Zones

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**187**	**362,222,292**	**196**	**187**
General Salary Structure	**187**	**362,222,292**	**196**	**187**
Junior Staff	**22**	**22,057,028**	**22**	**23**
GL - 03	1	950,549	1	1
GL - 04	14	13,707,775	12	14
GL - 05	3	2,985,936	8	3
GL - 06	4	4,412,768	1	5
Intermediate Staff	**41**	**55,410,140**	**46**	**47**
GL - 07	24	29,195,643	24	23
GL - 08		-	8	6
GL - 09	7	10,276,879	6	6
GL - 10	10	15,937,618	8	12
Senior Staff	**124**	**284,755,124**	**128**	**117**
GL - 12	13	22,818,546	24	23
GL - 13	22	41,392,214	29	26
GL - 14	49	96,862,922	28	32
GL - 15	25	73,175,460	22	32
GL - 16	15	50,505,982	25	4

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700100203 Inspectorate Headquarters & Zones

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**405,000,000**	**262,400,000**	**144,115,244**
21	**Personnel Cost**	**405,000,000**	**262,400,000**	**144,115,244**
2101	**SALARIES AND WAGES**	**161,907,000**	**105,346,000**	**67,715,755**
210101	**Salaries and Wages**	**161,907,000**	**105,346,000**	**67,715,755**
21010101	Salary	161,907,000	105,346,000	67,715,755
2102	**ALLOWANCES**	**243,093,000**	**157,054,000**	**76,399,489**
210201	**Regular / Non-Regular Allowances**	**243,093,000**	**157,054,000**	**76,399,489**
21020103	Transport Allowance	32,244,000	14,522,000	9,363,075
21020104	Rent Supplement	32,381,000	21,069,000	11,993,140
21020105	Meal Subsidy	14,084,000	6,341,000	4,106,092
21020106	Utility Allowance	10,483,000	4,726,000	3,029,156
21020107	Entertainment	1,301,000	682,000	321,906
21020109	Leave Transport Grant	16,191,000	10,535,000	6,771,576
21020112	Inducement Allowance	54,379,000	54,890,000	12,571,282
21020113	Hazard / Hardship Allowance	1,188,000	1,188,000	708,265
21020117	Domestic Staff Allowance	33,600,000	16,920,000	8,820,000
21020136	Responsibility Allowance	8,399,000	8,734,000	1,267,997
21020137	Medical Allowance	38,844,000	17,447,000	17,447,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700100300 Jigawa State Agency for Nomadic Education

Estimates of the amount required for the services of this organisation in the year 2025:

One Billion, Four Hundred and Ninety Million Naira

₦ 1,490,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,490,000,000**	**830,184,000**	**427,786,310**
21	Personnel Cost	1,478,000,000	819,464,000	419,431,267
22	Other Recurrent Cost	12,000,000	10,720,000	8,355,043

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700100300 Jigawa State Agency for Nomadic Education

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**696**	**1,065,931,909**	**589**	**667**
General Salary Structure	**696**	**1,065,931,909**	**589**	**667**
Junior Staff	**53**	**51,431,602**	**55**	**35**
GL - 02	12	10,613,737	12	1
GL - 03	7	6,400,500	7	2
GL - 04	11	10,770,395	15	18
GL - 05	12	11,943,744	9	7
GL - 06	11	11,703,226	12	7
Intermediate Staff	**386**	**529,527,681**	**293**	**427**
GL - 07	201	243,769,748	84	195
GL - 08	17	23,031,404	26	32
GL - 09	40	58,725,024	53	48
GL - 10	128	204,001,505	130	152
Senior Staff	**257**	**484,972,626**	**241**	**205**
GL - 12	110	193,080,004	134	118
GL - 13	86	161,805,928	53	48
GL - 14	51	100,816,510	44	39
GL - 15	10	29,270,184	10	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700100300 Jigawa State Agency for Nomadic Education

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,490,000,000**	**830,184,000**	**427,786,310**
21	**Personnel Cost**	**1,478,000,000**	**819,464,000**	**419,431,267**
2101	**SALARIES AND WAGES**	**513,814,000**	**258,768,000**	**157,027,915**
210101	**Salaries and Wages**	**513,814,000**	**258,768,000**	**157,027,915**
21010101	Salary	507,261,000	252,215,000	157,027,915
21010102	Overtime Payments	6,553,000	6,553,000	-
2102	**ALLOWANCES**	**964,186,000**	**560,696,000**	**262,403,352**
210201	**Regular / Non-Regular Allowances**	**964,186,000**	**560,696,000**	**262,403,352**
21020103	Transport Allowance	114,819,000	41,717,000	22,819,824
21020104	Rent Supplement	101,452,000	50,443,000	31,405,583
21020105	Meal Subsidy	50,638,000	18,380,000	10,067,403
21020106	Utility Allowance	36,383,000	13,237,000	7,252,870
21020107	Entertainment	294,000	126,000	-
21020109	Leave Transport Grant	50,726,000	25,221,000	15,666,792
21020112	Inducement Allowance	79,558,000	64,718,000	42,615,187
21020113	Hazard / Hardship Allowance	2,439,000	2,430,000	49,600
21020114	Board Members Allowance	1,980,000	1,980,000	-
21020117	Domestic Staff Allowance	8,400,000	3,600,000	-
21020137	Medical Allowance	144,573,000	52,430,000	28,633,480
21020156	Professional Teaching Allowance	64,227,000	46,413,000	29,712,614
21020160	J-Power Teachers Allowance	239,456,000	240,000,000	74,180,000
21020178	Ad-hoc Staff Allowances	69,240,000	-	-
22	**Other Recurrent Cost**	**12,000,000**	**10,720,000**	**8,355,043**
2202	**GOODS AND SERVICES**	**12,000,000**	**10,720,000**	**8,355,043**
220201	**Transport & Travelling - General**	**1,500,000**	**1,500,000**	**1,350,000**
22020102	Local Travel & Transport - Others	1,500,000	1,500,000	1,350,000
220202	**Utilities General**	**100,000**	**100,000**	**100,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700100300 Jigawa State Agency for Nomadic Education

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020210	Other Utility Charges	100,000	100,000	100,000
220203	**Materials and Supplies - General**	**904,000**	**794,000**	**598,350**
22020301	Office Materials and Consumables	619,000	619,000	463,350
22020303	Newspapers	50,000	50,000	40,000
22020305	Printing of Non-security Documents	235,000	125,000	95,000
220204	**Maintenance Services - General**	**5,301,000**	**5,221,000**	**4,301,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	2,200,000	2,000,000
22020402	Maintenance of Office Furniture	500,000	500,000	412,000
22020404	Maintenance of Office / IT Equipment	780,000	500,000	379,000
22020405	Maintenance of Plants / Generators	1,100,000	1,100,000	810,000
22020418	Maintenance of Educational Equipments	921,000	921,000	700,000
220205	**Training - General**	**1,300,000**	**1,300,000**	**992,650**
22020501	Local Training	1,300,000	1,300,000	992,650
220208	**Fuel and Lubricant - General**	**2,000,000**	**1,000,000**	**715,000**
22020801	Motor Vehicle Fuel Cost	1,500,000	500,000	395,000
22020803	Plant / Generator Fuel Cost	500,000	500,000	320,000
220209	**Financial Charges - General**	**140,000**	**140,000**	**48,043**
22020901	Bank Charges (Other than Interest)	140,000	140,000	48,043
220210	**Miscellaneous Expenses - General**	**755,000**	**665,000**	**250,000**
22021001	Refreshment and Meals	500,000	300,000	150,000
22021002	Honorarium and Sitting Allowance Payments	100,000	100,000	100,000
22021003	Publicity and Advertisements	100,000	100,000	-
22021006	Postage and Courier Services	55,000	55,000	-
22021044	Committees and Commissions	-	110,000	-
22021057	Casual Workers	-	10t	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700100400 Agency for Mass Education

Estimates of the amount required for the services of this organisation in the year 2025:

One Hundred and Twenty Four Million, Six Hundred and Fifty Thousand Naira

₦ 124,650,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**124,650,000**	**85,904,000**	**49,092,025**
21	Personnel Cost	117,650,000	79,000,000	45,259,065
22	Other Recurrent Cost	7,000,000	6,904,000	3,832,960

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700100400 Agency for Mass Education

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**106**	**146,795,072**	**111**	**95**
General Salary Structure	**106**	**146,795,072**	**111**	**95**
Junior Staff	**36**	**36,326,805**	**34**	**31**
GL - 04	3	2,859,037	4	4
GL - 05	15	14,474,083	15	12
GL - 06	18	18,993,685	15	15
Intermediate Staff	**50**	**68,510,978**	**61**	**51**
GL - 07	10	11,588,057	16	10
GL - 08	15	19,351,164	8	10
GL - 09	4	5,611,358	23	17
GL - 10	21	31,960,399	14	14
Senior Staff	**20**	**41,957,289**	**16**	**13**
GL - 12	7	12,022,427		1
GL - 13	3	5,524,491	2	4
GL - 14	6	11,602,617	8	5
GL - 15	2	5,854,037	3	2
GL - 16	1	3,367,065	3	1
GL - 17	1	3,586,652		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700100400 Agency for Mass Education

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**124,650,000**	**85,904,000**	**49,092,025**
21	**Personnel Cost**	**117,650,000**	**79,000,000**	**45,259,065**
2101	**SALARIES AND WAGES**	**56,802,000**	**38,596,000**	**23,640,952**
210101	**Salaries and Wages**	**56,802,000**	**38,596,000**	**23,640,952**
21010101	Salary	56,802,000	38,596,000	23,640,952
2102	**ALLOWANCES**	**60,847,000**	**40,404,000**	**21,618,113**
210201	**Regular / Non-Regular Allowances**	**60,847,000**	**40,404,000**	**21,618,113**
21020103	Transport Allowance	16,617,000	7,475,000	4,390,328
21020104	Rent Supplement	11,360,000	7,719,000	4,764,190
21020105	Meal Subsidy	7,260,000	3,270,000	1,680,035
21020106	Utility Allowance	5,068,000	2,281,000	1,333,450
21020107	Entertainment	134,000	86,000	35,670
21020109	Leave Transport Grant	5,680,000	3,860,000	2,364,095
21020114	Board Members Allowance	-	2,500,000	-
21020117	Domestic Staff Allowance	3,360,000	2,160,000	900,000
21020124	Newspaper Allowance	99,000	190,000	-
21020136	Responsibility Allowance	1,120,000	982,000	304,960
21020137	Medical Allowance	10,148,000	9,881,000	5,845,384
22	**Other Recurrent Cost**	**7,000,000**	**6,904,000**	**3,832,960**
2202	**GOODS AND SERVICES**	**7,000,000**	**6,904,000**	**3,832,960**
220201	**Transport & Travelling - General**	**700,000**	**1,000,000**	**612,500**
22020102	Local Travel & Transport - Others	700,000	1,000,000	612,500
220203	**Materials and Supplies - General**	**1,200,000**	**1,200,000**	**570,000**
22020301	Office Materials and Consumables	850,000	850,000	440,000
22020305	Printing of Non-security Documents	250,000	250,000	82,000
22020315	Examinations / Examination Materials	100,000	100,000	48,000
220204	**Maintenance Services - General**	**1,783,000**	**1,887,000**	**1,225,540**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700100400 Agency for Mass Education

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020401	Maintenance of Motor Vehicles / Transport Equipment	896,000	1,000,000	767,000
22020402	Maintenance of Office Furniture	100,000	100,000	50,000
22020404	Maintenance of Office / IT Equipment	607,000	607,000	292,540
22020419	Maintenance of Educational Buildings	180,000	180,000	116,000
220205	**Training - General**	**800,000**	**550,000**	**254,000**
22020501	Local Training	800,000	550,000	254,000
220208	**Fuel and Lubricant - General**	**1,500,000**	**1,000,000**	**743,000**
22020801	Motor Vehicle Fuel Cost	1,500,000	1,000,000	743,000
220209	**Financial Charges - General**	**400,000**	**650,000**	**85,920**
22020901	Bank Charges (Other than Interest)	400,000	650,000	85,920
220210	**Miscellaneous Expenses - General**	**617,000**	**617,000**	**342,000**
22021001	Refreshment and Meals	100,000	100,000	46,000
22021002	Honorarium and Sitting Allowance Payments	250,000	250,000	126,000
22021003	Publicity and Advertisements	37,000	37,000	10,000
22021006	Postage and Courier Services	30,000	30,000	10,000
22021043	Official Presents and Souvenirs	200,000	200,000	150,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700100500 □ocal Education Authority □□EAs□

Estimates of the amount required for the services of this organisation in the year 2025:

□wenty Four Billion, Five Hundred and □hirty Seven Million Naira

₦ 24,537,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**24,537,000,000**	**21,500,000,000**	**11,464,075,764**
21	Personnel Cost	24,500,000,000	21,500,000,000	11,464,075,764
22	Other Recurrent Cost	37,000,000	-	-

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700100500 Local Education Authority (LEAs)

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**17,944**	**27,192,100,884**	**20,716**	**20,136**
General Salary Structure	**17,944**	**27,192,100,884**	**20,716**	**20,136**
Junior Staff	**1,429**	**1,392,994,109**	**2,192**	**1,430**
GL - 01	3	2,664,129		3
GL - 02	11	9,983,914	13	11
GL - 03	96	89,168,060	118	96
GL - 04	781	744,302,684	994	781
GL - 05	264	254,743,854	315	264
GL - 06	274	292,131,468	752	275
Intermediate Staff	**9,770**	**13,162,422,825**	**11,737**	**10,975**
GL - 07	3,427	4,012,841,263	3,356	3,649
GL - 08	1,457	1,893,874,573	1,949	1,576
GL - 09	1,515	2,125,301,994	2,249	1,738
GL - 10	3,371	5,130,404,995	4,183	4,012
Senior Staff	**6,745**	**12,636,683,950**	**6,787**	**7,731**
GL - 12	2,719	4,669,854,114	3,171	3,340
GL - 13	1,882	3,465,697,505	1,713	2,225
GL - 14	1,790	3,461,447,441	1,610	1,807
GL - 15	346	1,012,748,366	288	351
GL - 16	8	26,936,524	5	8

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700100500 Local Education Authority (LEAs)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**24,537,000,000**	**21,500,000,000**	**11,464,075,764**
21	**Personnel Cost**	**24,500,000,000**	**21,500,000,000**	**11,464,075,764**
2101	**SALARIES AND WAGES**	**10,848,017,000**	**8,974,191,000**	**5,206,065,890**
210101	**Salaries and Wages**	**10,848,017,000**	**8,974,191,000**	**5,206,065,890**
21010101	Salary	10,848,017,000	8,972,691,000	5,206,065,890
21010104	Salary Arrears	-	1,500,000	-
2102	**ALLOWANCES**	**13,651,983,000**	**12,525,809,000**	**6,258,009,874**
210201	**Regular / Non-Regular Allowances**	**13,651,983,000**	**12,525,809,000**	**6,258,009,874**
21020103	Transport Allowance	2,962,527,000	1,453,040,000	779,482,146
21020104	Rent Supplement	2,169,603,000	1,794,538,000	1,036,325,178
21020105	Meal Subsidy	1,306,094,000	640,401,000	346,738,042
21020106	Utility Allowance	939,152,000	457,780,000	248,001,493
21020107	Entertainment	10,466,000	3,706,000	2,678,880
21020109	Leave Transport Grant	1,084,802,000	897,269,000	517,835,729
21020112	Inducement Allowance	1,543,322,000	2,500,000,000	1,311,197,146
21020113	Hazard / Hardship Allowance	11,170,000	70,000,000	7,446,864
21020117	Domestic Staff Allowance	297,360,000	105,480,000	78,524,987
21020128	Rural Posting Allowance	100,000,000	1,006,180,000	-
21020136	Responsibility Allowance	4,479,000	7,000,000	4,629,804
21020137	Medical Allowance	1,809,783,000	1,844,055,000	978,133,163
21020156	Professional Teaching Allowance	1,413,223,000	1,746,358,000	947,016,444
22	**Other Recurrent Cost**	**37,000,000**	**-**	**-**
2202	**GOODS AND SERVICES**	**37,000,000**	**-**	**-**
220201	**Transport & Travelling - General**	**5,000,000**	**-**	**-**
22020102	Local Travel & Transport - Others	5,000,000	-	-
220203	**Materials and Supplies - General**	**2,240,000**	**-**	**-**
22020301	Office Materials and Consumables	2,000,000	-	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700100500 Local Education Authority (LEAs)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020305	Printing of Non-security Documents	240,000	-	-
220204	**Maintenance Services - General**	**12,300,000**	**-**	**-**
22020401	Maintenance of Motor Vehicles / Transport Equipment	600,000	-	-
22020402	Maintenance of Office Furniture	2,000,000	-	-
22020403	Maintenance of Office Building / Residential Quarters	3,000,000	-	-
22020405	Maintenance of Plants / Generators	1,000,000	-	-
22020406	Other Maintenance Services	1,500,000	-	-
22020415	Maintenance of Water Facilities	1,200,000	-	-
22020418	Maintenance of Educational Equipments	3,000,000	-	-
220208	**Fuel and Lubricant - General**	**7,000,000**	**-**	**-**
22020801	Motor Vehicle Fuel Cost	5,000,000	-	-
22020803	Plant / Generator Fuel Cost	2,000,000	-	-
220209	**Financial Charges - General**	**100,000**	**-**	**-**
22020901	Bank Charges (Other than Interest)	100,000	-	-
220210	**Miscellaneous Expenses - General**	**10,360,000**	**-**	**-**
22021001	Refreshment and Meals	5,360,000	-	-
22021002	Honorarium and Sitting Allowance Payments	5,000,000	-	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700100601 Jigawa State Tsangaya Board

Estimates of the amount required for the services of this organisation in the year 2025:

Fifty One Million, Two Hundred Thousand Naira

₦ 51,200,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**51,200,000**	**17,312,000**	**-**
21	Personnel Cost	17,000,000	2,312,000	-
22	Other Recurrent Cost	34,200,000	15,000,000	-

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700100601 Jigawa State Tsangaya Board

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**13**	**16,486,490**	**5**	
General Salary Structure	**13**	**16,486,490**	**5**	
Junior Staff	**7**	**6,766,900**	**3**	
GL - 03	3	2,699,641	3	
GL - 06	4	4,067,259		
Intermediate Staff	**5**	**6,132,938**	**2**	
GL - 08	5	6,132,938	2	
Senior Staff	**1**	**3,586,652**		
GL - 17	1	3,586,652		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700100601 Jigawa State Tsangaya Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**51,200,000**	**17,312,000**	**-**
21	**Personnel Cost**	**17,000,000**	**2,312,000**	**-**
2101	**SALARIES AND WAGES**	**6,751,000**	**1,017,000**	**-**
210101	**Salaries and Wages**	**6,751,000**	**1,017,000**	**-**
21010101	Salary	6,751,000	1,017,000	-
2102	**ALLOWANCES**	**10,249,000**	**1,294,000**	**-**
210201	**Regular / Non-Regular Allowances**	**10,249,000**	**1,294,000**	**-**
21020103	Transport Allowance	1,968,000	316,000	-
21020104	Rent Supplement	1,350,000	203,000	-
21020105	Meal Subsidy	852,000	137,000	-
21020106	Utility Allowance	583,000	92,000	-
21020107	Entertainment	38,000	-	-
21020109	Leave Transport Grant	675,000	102,000	-
21020113	Hazard / Hardship Allowance	683,000	-	-
21020117	Domestic Staff Allowance	840,000	-	-
21020136	Responsibility Allowance	560,000	-	-
21020137	Medical Allowance	2,700,000	445,000	-
22	**Other Recurrent Cost**	**34,200,000**	**15,000,000**	**-**
2202	**GOODS AND SERVICES**	**34,200,000**	**15,000,000**	**-**
220201	**Transport & Travelling - General**	**3,500,000**	**1,500,000**	**-**
22020102	Local Travel & Transport - Others	3,500,000	1,500,000	-
220202	**Utilities General**	**745,000**	**545,000**	**-**
22020201	Electricity Charges	500,000	300,000	-
22020202	Telephone Charges	50,000	50,000	-
22020203	Internet Access Charges	95,000	95,000	-
22020204	Satellites Broadcasting Access Charges	50,000	50,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700100601 Jigawa State Tsangaya Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020205	Water rates & Charges	50,000	50,000	-
220203	**Materials and Supplies - General**	**15,300,000**	**6,300,000**	**-**
22020301	Office Materials and Consumables	4,500,000	1,500,000	-
22020302	Books	2,500,000	1,500,000	-
22020305	Printing of Non-security Documents	1,300,000	300,000	-
22020309	Uniforms & Other Clothing	1,500,000	1,500,000	-
22020310	Teaching Aids, Laboratory and Instructional Materials	5,500,000	1,500,000	-
220204	**Maintenance Services - General**	**4,550,000**	**3,550,000**	**-**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,500,000	1,500,000	-
22020402	Maintenance of Office Furniture	1,500,000	1,500,000	-
22020404	Maintenance of Office / IT Equipment	150,000	150,000	-
22020405	Maintenance of Plants / Generators	300,000	300,000	-
22020406	Other Maintenance Services	100,000	100,000	-
220205	**Training - General**	**500,000**	**500,000**	**-**
22020501	Local Training	500,000	500,000	-
220206	**Other Services - General**	**1,500,000**	**500,000**	**-**
22020615	Monitoring/Inspection of Public/ private Institutions & Other Activitie	1,500,000	500,000	-
220208	**Fuel and Lubricant - General**	**5,000,000**	**1,000,000**	**-**
22020801	Motor Vehicle Fuel Cost	2,500,000	500,000	-
22020803	Plant / Generator Fuel Cost	2,500,000	500,000	-
220209	**Financial Charges - General**	**5,000**	**5,000**	**-**
22020901	Bank Charges (Other than Interest)	5,000	5,000	-
220210	**Miscellaneous Expenses - General**	**3,100,000**	**1,100,000**	**-**
22021001	Refreshment and Meals	250,000	250,000	-
22021002	Honorarium and Sitting Allowance Payments	1,500,000	500,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700100601 Jigawa State Tsangaya Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021003	Publicity and Advertisements	1,200,000	200,000	-
22021006	Postage and Courier Services	150,000	150,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700200100 Ministry of Higher Education, Science & Technology

Estimates of the amount required for the services of this organisation in the year 2025:

Thirteen Billion, Seven Hundred and Fifty One Million, Eight Hundred and Twenty One Thousand Naira

₦ 13,751,821,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**13,751,821,000**	**10,335,117,000**	**4,231,356,940**
21	Personnel Cost	10,040,821,000	6,281,817,000	2,862,385,132
22	Other Recurrent Cost	3,711,000,000	4,053,300,000	1,368,971,808

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700200100 Ministry of Higher Education, Science & Technology

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**6,922**	**10,541,456,509**	**5,607**	**5,305**
General Salary Structure	**6,922**	**10,541,456,509**	**5,607**	**5,305**
Junior Staff	**1,538**	**1,451,286,670**	**1,232**	**1,396**
GL - 02	493	441,719,561	201	246
GL - 03	303	279,699,474	208	257
GL - 04	244	232,535,026	359	403
GL - 05	322	310,710,306	352	333
GL - 06	176	186,622,303	112	157
Intermediate Staff	**2,382**	**3,378,240,697**	**2,268**	**1,716**
GL - 07	126	147,357,393	62	102
GL - 08	385	495,935,090	902	314
GL - 09	608	845,157,443	399	521
GL - 10	1,263	1,889,790,771	905	779
Senior Staff	**3,002**	**5,711,929,142**	**2,107**	**2,193**
GL - 12	1,390	2,329,615,542	923	883
GL - 13	996	1,801,757,660	483	713
GL - 14	284	546,996,279	210	276
GL - 15	190	555,436,363	297	187
GL - 16	142	478,123,298	194	134

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200100 Ministry of Higher Education, Science & Technology

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**13,751,821,000**	**10,335,117,000**	**4,231,356,940**
21	**Personnel Cost**	**10,040,821,000**	**6,281,817,000**	**2,862,385,132**
2101	**SALARIES AND WAGES**	**4,020,636,000**	**2,249,072,000**	**937,523,655**
210101	**Salaries and Wages**	**4,020,636,000**	**2,249,072,000**	**937,523,655**
21010101	Salary	4,020,636,000	2,249,072,000	937,523,655
2102	**ALLOWANCES**	**6,020,185,000**	**4,032,745,000**	**1,924,861,477**
210201	**Regular / Non-Regular Allowances**	**6,020,185,000**	**4,032,745,000**	**1,924,861,477**
21020103	Transport Allowance	1,130,907,000	392,379,000	145,472,797
21020104	Rent Supplement	804,127,000	449,814,000	186,988,411
21020105	Meal Subsidy	495,242,000	171,740,000	63,423,720
21020106	Utility Allowance	355,824,000	123,215,000	45,733,694
21020107	Entertainment	10,944,000	6,879,000	3,446,036
21020109	Leave Transport Grant	402,064,000	224,907,000	93,422,075
21020112	Inducement Allowance	1,235,986,000	1,235,986,000	823,683,352
21020113	Hazard / Hardship Allowance	5,000	-	-
21020117	Domestic Staff Allowance	278,880,000	176,760,000	88,289,792
21020129	Contract Addition	817,000	2,578,000	2,371,664
21020136	Responsibility Allowance	79,509,000	29,374,000	24,094,318
21020137	Medical Allowance	649,881,000	499,113,000	184,715,618
21020160	J-Power Teachers Allowance	396,000,000	720,000,000	263,220,000
21020180	J-Cook Allowances	180,000,000	-	-
22	**Other Recurrent Cost**	**3,711,000,000**	**4,053,300,000**	**1,368,971,808**
2202	**GOODS AND SERVICES**	**3,709,000,000**	**4,051,300,000**	**1,368,971,808**
220201	**Transport & Travelling - General**	**14,000,000**	**10,000,000**	**8,172,230**
22020102	Local Travel & Transport - Others	14,000,000	10,000,000	8,172,230
220203	**Materials and Supplies - General**	**8,300,000**	**917,300,000**	**72,341,006**
22020301	Office Materials and Consumables	4,500,000	3,500,000	1,358,416

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200100 Ministry of Higher Education, Science & Technology

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020305	Printing of Non-security Documents	3,300,000	3,500,000	619,000
22020306	Printing of Security Documents	500,000	300,000	116,600
22020315	Examinations / Examination Materials	10t	910,000,000	70,246,990
220204	**Maintenance Services - General**	**51,200,000**	**38,500,000**	**27,902,597**
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,000,000	3,500,000	2,336,020
22020402	Maintenance of Office Furniture	1,500,000	1,000,000	927,000
22020404	Maintenance of Office / IT Equipment	1,000,000	500,000	190,000
22020418	Maintenance of Educational Equipments	1,000,000	500,000	-
22020419	Maintenance of Educational Buildings	42,700,000	33,000,000	24,449,577
220205	**Training - General**	**3,500,000**	**3,000,000**	**1,040,000**
22020501	Local Training	3,500,000	3,000,000	1,040,000
220206	**Other Services - General**	**5,000,000**	**3,000,000**	**446,275**
22020615	Monitoring/Inspection of Public/ private Institutions & Other Activitie	5,000,000	3,000,000	446,275
220210	**Miscellaneous Expenses - General**	**3,627,000,000**	**3,079,500,000**	**1,259,069,700**
22021001	Refreshment and Meals	4,000,000	3,000,000	1,531,200
22021002	Honorarium and Sitting Allowance Payments	5,000,000	5,000,000	508,000
22021003	Publicity and Advertisements	2,000,000	2,000,000	243,000
22021009	Sporting Activities	10t	10,000,000	6,052,000
22021044	Committees and Commissions	1,000,000	500,000	-
22021045	Institutional Feeding	3,500,000,000	2,930,000,000	1,200,730,450
22021047	Community Engagement, Sensitization & Mobilization Activit	5,000,000	-	-
22021050	Official Ceremonies and Celebrations	10,000,000	5,000,000	1,052,000
22021054	Zonal Office Operational Expenses	13,000,000	12,000,000	7,644,320
22021055	Student Exchange Programme	25,000,000	17,000,000	19,670,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200100 Ministry of Higher Education, Science & Technology

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021057	Casual Workers	10t	10t	-
22021069	Project / Programmes Coordination Expenses	10,000,000	-	-
22021073	Guidance & Counselling Activities	10t	10,000,000	9,960,000
22021075	Extra-curricula Activities (Quiz, Debates, etc)	-	10,000,000	-
22021076	Girls Child Education Programme	12,000,000	-	8,973,000
22021079	Secondary School Operational Cost & Other Activities	25,000,000	65,000,000	2,230,000
22021080	Distribution Instructional Materials & Other Activities	15,000,000	10,000,000	475,730
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**2,000,000**	**2,000,000**	**-**
220401	**Local Grants and Contributions**	**2,000,000**	**2,000,000**	**-**
22040109	Grants to Communities and NGOs	2,000,000	2,000,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700200300 Dutse Model / Capital School

Estimates of the amount required for the services of this organisation in the year 2025:
Five Hundred and Forty Four Million, Seven Hundred and Ninety Nine Thousand Naira
₦ 544,799,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**544,799,000**	**412,874,000**	**324,686,036**
21	Personnel Cost	251,808,000	182,874,000	127,482,180
22	Other Recurrent Cost	292,991,000	230,000,000	197,203,856

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700200300 Dutse Model / Capital School

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**156**	**249,109,943**	**192**	**150**
General Salary Structure	**156**	**249,109,943**	**192**	**150**
Junior Staff	**47**	**46,570,922**	**65**	**47**
GL - 02		-	13	
GL - 03	7	6,653,844	10	7
GL - 04	26	25,335,430	33	30
GL - 05	8	7,962,496	3	4
GL - 06	6	6,619,152	6	6
Intermediate Staff	**56**	**82,312,383**	**80**	**64**
GL - 07	13	15,389,300	19	9
GL - 08	2	2,709,577	11	3
GL - 09	9	13,213,130	13	22
GL - 10	32	51,000,376	37	30
Senior Staff	**53**	**120,226,638**	**47**	**39**
GL - 12	20	35,105,455	15	9
GL - 13	7	13,170,250	12	7
GL - 14	9	17,791,149	4	9
GL - 15	7	20,489,129	8	12
GL - 16	10	33,670,655	8	2

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200300 Dutse Model / Capital School

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**544,799,000**	**412,874,000**	**324,686,036**
21	**Personnel Cost**	**251,808,000**	**182,874,000**	**127,482,180**
2101	**SALARIES AND WAGES**	**96,022,000**	**67,474,000**	**44,892,560**
210101	**Salaries and Wages**	**96,022,000**	**67,474,000**	**44,892,560**
21010101	Salary	96,022,000	67,474,000	44,892,560
2102	**ALLOWANCES**	**155,786,000**	**115,400,000**	**82,589,620**
210201	**Regular / Non-Regular Allowances**	**155,786,000**	**115,400,000**	**82,589,620**
21020103	Transport Allowance	25,167,000	13,045,000	8,685,039
21020104	Rent Supplement	19,204,000	13,495,000	8,992,567
21020105	Meal Subsidy	10,975,000	5,690,000	3,694,320
21020106	Utility Allowance	7,829,000	4,008,000	2,672,000
21020107	Entertainment	583,000	230,000	154,220
21020109	Leave Transport Grant	9,602,000	6,747,000	4,473,000
21020112	Inducement Allowance	39,140,000	39,211,000	25,987,240
21020113	Hazard / Hardship Allowance	3,978,000	3,971,000	2,568,234
21020114	Board Members Allowance	1,720,000	1,720,000	-
21020117	Domestic Staff Allowance	14,280,000	5,760,000	3,840,000
21020129	Contract Addition	2,752,000	2,752,000	2,752,000
21020136	Responsibility Allowance	5,599,000	1,680,000	1,680,000
21020137	Medical Allowance	14,955,000	17,091,000	17,091,000
22	**Other Recurrent Cost**	**292,991,000**	**230,000,000**	**197,203,856**
2202	**GOODS AND SERVICES**	**292,991,000**	**230,000,000**	**197,203,856**
220201	**Transport & Travelling - General**	**1,150,000**	**1,150,000**	**785,240**
22020102	Local Travel & Transport - Others	1,150,000	1,150,000	785,240
220202	**Utilities General**	**700,000**	**700,000**	**553,750**
22020201	Electricity Charges	250,000	250,000	192,000
22020203	Internet Access Charges	100,000	100,000	76,500

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200300 Dutse Model / Capital School

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020204	Satellites Broadcasting Access Charges	50,000	50,000	50,000
22020206	Sewage Charges	300,000	300,000	235,250
220203	**Materials and Supplies - General**	**15,360,000**	**14,150,000**	**10,975,603**
22020301	Office Materials and Consumables	5,000,000	4,000,000	3,725,000
22020302	Books	300,000	300,000	268,250
22020305	Printing of Non-security Documents	4,500,000	4,500,000	3,205,420
22020307	Drugs, Vaccines & Medical Supplies	1,000,000	1,000,000	720,358
22020309	Uniforms & Other Clothing	50,000	50,000	41,280
22020310	Teaching Aids, Laboratory and Instructional Materials	1,010,000	800,000	546,980
22020315	Examinations / Examination Materials	3,500,000	3,500,000	2,468,315
220204	**Maintenance Services - General**	**16,514,000**	**15,060,000**	**11,886,162**
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,000,000	4,000,000	2,876,430
22020402	Maintenance of Office Furniture	300,000	300,000	230,420
22020403	Maintenance of Office Building / Residential Quarters	2,000,000	2,000,000	1,940,236
22020404	Maintenance of Office / IT Equipment	1,200,000	1,200,000	840,000
22020405	Maintenance of Plants / Generators	3,500,000	3,045,000	2,520,431
22020406	Other Maintenance Services	300,000	300,000	256,300
22020410	Maintenance of Street Lightings	400,000	400,000	274,815
22020418	Maintenance of Educational Equipments	3,314,000	3,315,000	2,560,000
22020419	Maintenance of Educational Buildings	500,000	500,000	387,530
220207	**Consulting and Professional Services**	**400,000**	**400,000**	**400,000**
22020709	Auditing of Accounts	400,000	400,000	400,000
220208	**Fuel and Lubricant - General**	**8,370,000**	**7,285,000**	**5,294,016**
22020801	Motor Vehicle Fuel Cost	3,500,000	2,415,000	1,987,563

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200300 Dutse Model / Capital School

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020803	Plant / Generator Fuel Cost	4,370,000	4,370,000	2,950,213
22020807	Lubricants and Other Oils	500,000	500,000	356,240
220209	**Financial Charges - General**	**400,000**	**400,000**	**258,372**
22020901	Bank Charges (Other than Interest)	400,000	400,000	258,372
220210	**Miscellaneous Expenses - General**	**250,097,000**	**190,855,000**	**167,050,713**
22021001	Refreshment and Meals	-	955,000	-
22021002	Honorarium and Sitting Allowance Payments	1,500,000	300,000	640,234
22021003	Publicity and Advertisements	300,000	100,000	235,670
22021004	Medical Expenses	100,000	-	74,520
22021009	Sporting Activities	500,000	500,000	356,700
22021045	Institutional Feeding	213,675,000	160,000,000	146,347,213
22021057	Casual Workers	34,022,000	29,000,000	19,396,376

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700200400 Bamaina Academy

Estimates of the amount required for the services of this organisation in the year 2025:

Eighteen Million Naira

₦ 18,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**18,000,000**	**18,000,000**	**10,179,682**
21	Personnel Cost	11,000,000	11,000,000	6,019,682
22	Other Recurrent Cost	7,000,000	7,000,000	4,160,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200400 Bamaina Academy

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**18,000,000**	**18,000,000**	**10,179,682**
21	**Personnel Cost**	**11,000,000**	**11,000,000**	**6,019,682**
2101	**SALARIES AND WAGES**	**11,000,000**	**11,000,000**	**6,019,682**
210101	**Salaries and Wages**	**11,000,000**	**11,000,000**	**6,019,682**
21010101	Salary	11,000,000	11,000,000	6,019,682
22	**Other Recurrent Cost**	**7,000,000**	**7,000,000**	**4,160,000**
2202	**GOODS AND SERVICES**	**7,000,000**	**7,000,000**	**4,160,000**
220201	**Transport & Travelling - General**	**500,000**	**460,000**	**240,000**
22020102	Local Travel & Transport - Others	500,000	460,000	240,000
220203	**Materials and Supplies - General**	**1,060,000**	**950,000**	**770,000**
22020307	Drugs, Vaccines & Medical Supplies	560,000	600,000	500,000
22020310	Teaching Aids, Laboratory and Instructional Materials	400,000	200,000	180,000
22020315	Examinations / Examination Materials	100,000	150,000	90,000
220204	**Maintenance Services - General**	**1,590,000**	**1,575,000**	**1,000,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	100,000	200,000	110,000
22020402	Maintenance of Office Furniture	350,000	310,000	212,000
22020403	Maintenance of Office Building / Residential Quarters	400,000	400,000	218,000
22020404	Maintenance of Office / IT Equipment	100,000	100,000	45,000
22020405	Maintenance of Plants / Generators	150,000	215,000	190,000
22020415	Maintenance of Water Facilities	290,000	200,000	145,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	200,000	150,000	80,000
220205	**Training - General**	**190,000**	**100,000**	**82,000**
22020501	Local Training	190,000	100,000	82,000
220206	**Other Services - General**	**236,000**	**205,000**	**122,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200400 Bamaina Academy

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020605	Cleaning and Fumigation Services	200,000	175,000	98,000
22020609	Guidance and Counselling Services	36,000	30,000	24,000
220207	**Consulting and Professional Services**	**600,000**	**500,000**	**-**
22020709	Auditing of Accounts	600,000	500,000	-
220208	**Fuel and Lubricant - General**	**2,324,000**	**2,685,000**	**1,714,000**
22020801	Motor Vehicle Fuel Cost	500,000	300,000	300,000
22020803	Plant / Generator Fuel Cost	1,224,000	1,800,000	1,014,000
22020806	Cooking Gas / Fuel Cost	190,000	185,000	-
22020807	Lubricants and Other Oils	410,000	400,000	400,000
220209	**Financial Charges - General**	**30,000**	**25,000**	**11,000**
22020901	Bank Charges (Other than Interest)	30,000	25,000	11,000
220210	**Miscellaneous Expenses - General**	**470,000**	**500,000**	**221,000**
22021001	Refreshment and Meals	120,000	100,000	63,000
22021002	Honorarium and Sitting Allowance Payments	50,000	100,000	-
22021009	Sporting Activities	150,000	200,000	83,000
22021057	Casual Workers	-	10t	-
22021072	School Clubs Activities	150,000	100,000	75,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700200500 Science & Technical Education Board

Estimates of the amount required for the services of this organisation in the year 2025:
Two Billion, One Hundred and Twenty Four Million, Three Hundred and Two Thousand Naira
₦ 2,124,302,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**2,124,302,000**	**1,348,052,000**	**1,052,448,046**
21	Personnel Cost	1,059,302,000	642,652,000	419,901,452
22	Other Recurrent Cost	1,065,000,000	705,400,000	632,546,594

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700200500 Science & Technical Education Board

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**698**	**1,078,068,439**	**592**	**534**
General Salary Structure	**698**	**1,078,068,439**	**592**	**534**
Junior Staff	**195**	**191,270,264**	**212**	**174**
GL - 02	12	10,694,764	10	6
GL - 03	55	52,026,860	69	70
GL - 04	69	67,559,749	84	80
GL - 05	38	37,821,858	30	11
GL - 06	21	23,167,033	19	7
Intermediate Staff	**256**	**362,158,885**	**178**	**158**
GL - 07	16	19,463,762	24	23
GL - 08	78	99,739,636	39	26
GL - 09	62	89,326,351	54	44
GL - 10	100	153,629,136	61	65
Senior Staff	**247**	**524,639,290**	**202**	**202**
GL - 12	99	168,935,754	75	89
GL - 13	56	102,963,968	44	34
GL - 14	32	63,257,418	22	26
GL - 15	29	84,883,534	30	24
GL - 16	30	101,011,964	30	28
GL - 17	1	3,586,652	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200500 Science & Technical Education Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**2,124,302,000**	**1,348,052,000**	**1,052,448,046**
21	**Personnel Cost**	**1,059,302,000**	**642,652,000**	**419,901,452**
2101	**SALARIES AND WAGES**	**410,747,000**	**229,698,000**	**152,148,285**
210101	**Salaries and Wages**	**410,747,000**	**229,698,000**	**152,148,285**
21010101	Salary	410,747,000	229,698,000	152,148,285
2102	**ALLOWANCES**	**648,555,000**	**412,955,000**	**267,753,167**
210201	**Regular / Non-Regular Allowances**	**648,555,000**	**412,955,000**	**267,753,167**
21020103	Transport Allowance	112,791,000	40,589,000	20,784,924
21020104	Rent Supplement	82,149,000	45,940,000	30,920,102
21020105	Meal Subsidy	49,260,000	17,665,000	14,803,062
21020106	Utility Allowance	35,157,000	12,554,000	7,932,628
21020107	Entertainment	2,023,000	879,000	770,418
21020109	Leave Transport Grant	41,075,000	22,970,000	15,214,893
21020112	Inducement Allowance	190,449,000	188,531,000	126,348,000
21020113	Hazard / Hardship Allowance	185,000	48,000	119,920
21020114	Board Members Allowance	-	810,000	-
21020117	Domestic Staff Allowance	50,400,000	21,636,000	13,178,612
21020124	Newspaper Allowance	201,000	140,000	133,722
21020129	Contract Addition	1,575,000	1,617,000	1,048,806
21020136	Responsibility Allowance	17,358,000	6,879,000	4,541,333
21020137	Medical Allowance	65,932,000	52,697,000	31,956,744
22	**Other Recurrent Cost**	**1,065,000,000**	**705,400,000**	**632,546,594**
2202	**GOODS AND SERVICES**	**1,065,000,000**	**705,400,000**	**632,546,594**
220201	**Transport & Travelling - General**	**1,000,000**	**1,000,000**	**380,000**
22020102	Local Travel & Transport - Others	1,000,000	1,000,000	380,000
220202	**Utilities General**	**2,000,000**	**3,000,000**	**150,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200500 Science & Technical Education Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020204	Satellites Broadcasting Access Charges	2,000,000	3,000,000	150,000
220203	**Materials and Supplies - General**	**12,700,000**	**11,650,000**	**9,582,180**
22020301	Office Materials and Consumables	1,000,000	1,000,000	76,000
22020302	Books	250,000	250,000	38,000
22020305	Printing of Non-security Documents	250,000	250,000	150,000
22020309	Uniforms & Other Clothing	150,000	150,000	100,000
22020310	Teaching Aids, Laboratory and Instructional Materials	1,000,000	1,000,000	430,000
22020315	Examinations / Examination Materials	10,050,000	9,000,000	8,788,180
220204	**Maintenance Services - General**	**24,000,000**	**17,500,000**	**8,056,768**
22020401	Maintenance of Motor Vehicles / Transport Equipment	10,000,000	4,500,000	1,409,268
22020404	Maintenance of Office / IT Equipment	3,800,000	3,800,000	1,200,000
22020418	Maintenance of Educational Equipments	4,200,000	2,800,000	2,300,000
22020419	Maintenance of Educational Buildings	3,500,000	3,900,000	2,150,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	2,500,000	2,500,000	997,500
220205	**Training - General**	**3,000,000**	**1,500,000**	**623,000**
22020501	Local Training	3,000,000	1,500,000	623,000
220206	**Other Services - General**	**1,000,000**	**650,000**	**135,396**
22020609	Guidance and Counselling Services	1,000,000	650,000	135,396
220207	**Consulting and Professional Services**	**1,200,000**	**1,200,000**	**950,000**
22020701	Financial Consulting	200,000	200,000	600,000
22020709	Auditing of Accounts	1,000,000	1,000,000	350,000
220208	**Fuel and Lubricant - General**	**5,000,000**	**-**	**-**
22020801	Motor Vehicle Fuel Cost	5,000,000	-	-
220209	**Financial Charges - General**	**100,000**	**100,000**	**40,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200500 Science & Technical Education Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020901	Bank Charges (Other than Interest)	100,000	100,000	40,000
220210	**Miscellaneous Expenses - General**	**1,015,000,000**	**668,800,000**	**612,629,250**
22021001	Refreshment and Meals	1,000,000	1,000,000	385,950
22021002	Honorarium and Sitting Allowance Payments	400,000	400,000	100,000
22021003	Publicity and Advertisements	400,000	400,000	100,000
22021006	Postage and Courier Services	200,000	200,000	50,000
22021045	Institutional Feeding	800,000,000	463,800,000	487,902,600
22021052	Project Monitoring & Evaluation (M & E) Expenses	3,000,000	2,000,000	280,000
22021055	Student Exchange Programme	80,000,000	100,000,000	45,157,500
22021075	Extra-curricula Activities (Quiz, Debates, etc)	10,000,000	1,000,000	990,300
22021076	Girls Child Education Programme	120,000,000	100,000,000	77,662,900

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700200600 Islamic Education Bureau

Estimates of the amount required for the services of this organisation in the year 2025:
Two Billion, Six Hundred and Ninety Five Million, Eight Hundred and Thirteen Thousand Naira
₦ 2,695,813,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**2,695,813,000**	**2,097,089,000**	**1,114,606,998**
21	Personnel Cost	1,874,813,000	1,350,121,000	664,842,604
22	Other Recurrent Cost	821,000,000	746,968,000	449,764,394

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700200600 Islamic Education Bureau

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**1,156**	**1,869,284,622**	**1,302**	**730**
General Salary Structure	**1,156**	**1,869,284,622**	**1,302**	**730**
Junior Staff	**161**	**153,579,300**	**270**	**165**
GL - 01		-		12
GL - 02	16	14,522,056	92	9
GL - 03	15	13,932,509	24	25
GL - 04	103	98,160,277	41	103
GL - 05	18	17,368,899	100	8
GL - 06	9	9,595,559	13	8
Intermediate Staff	**451**	**628,886,390**	**554**	**210**
GL - 07	29	32,864,639	63	17
GL - 08	49	61,970,865	184	31
GL - 09	142	193,262,197	137	71
GL - 10	231	340,788,689	170	91
Senior Staff	**544**	**1,086,818,932**	**478**	**355**
GL - 12	175	291,492,705	190	125
GL - 13	195	352,137,638	122	87
GL - 14	83	160,502,870	60	73
GL - 15	54	157,884,710	57	40
GL - 16	36	121,214,357	48	29
GL - 17	1	3,586,652	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200600 Islamic Education Bureau

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**2,695,813,000**	**2,097,089,000**	**1,114,606,998**
21	**Personnel Cost**	**1,874,813,000**	**1,350,121,000**	**664,842,604**
2101	**SALARIES AND WAGES**	**708,743,000**	**532,769,000**	**242,621,993**
210101	**Salaries and Wages**	**708,743,000**	**532,769,000**	**242,621,993**
21010101	Salary	708,743,000	532,769,000	242,621,993
2102	**ALLOWANCES**	**1,166,071,000**	**817,352,000**	**422,220,611**
210201	**Regular / Non-Regular Allowances**	**1,166,071,000**	**817,352,000**	**422,220,611**
21020103	Transport Allowance	192,330,000	91,126,000	35,756,421
21020104	Rent Supplement	141,749,000	106,554,000	48,960,220
21020105	Meal Subsidy	84,390,000	39,914,000	15,626,306
21020106	Utility Allowance	61,230,000	28,621,000	11,536,781
21020107	Entertainment	2,984,000	1,511,000	921,683
21020109	Leave Transport Grant	70,874,000	53,277,000	24,078,190
21020112	Inducement Allowance	400,561,000	330,000,000	217,183,797
21020113	Hazard / Hardship Allowance	119,000	111,000	-
21020114	Board Members Allowance	1,260,000	1,260,000	-
21020117	Domestic Staff Allowance	76,440,000	37,836,000	17,694,302
21020129	Contract Addition	663,000	1,000,000	514,052
21020136	Responsibility Allowance	20,717,000	10,243,000	4,840,000
21020137	Medical Allowance	112,755,000	115,899,000	45,108,858
22	**Other Recurrent Cost**	**821,000,000**	**746,968,000**	**449,764,394**
2202	**GOODS AND SERVICES**	**821,000,000**	**746,968,000**	**449,764,394**
220201	**Transport & Travelling - General**	**1,500,000**	**1,500,000**	**354,000**
22020102	Local Travel & Transport - Others	1,500,000	1,500,000	354,000
220202	**Utilities General**	**896,000**	**740,000**	**367,300**
22020202	Telephone Charges	76,000	70,000	15,000
22020203	Internet Access Charges	320,000	320,000	25,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200600 Islamic Education Bureau

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020204	Satellites Broadcasting Access Charges	500,000	350,000	327,300
220203	**Materials and Supplies - General**	**37,360,000**	**34,380,000**	**21,823,800**
22020301	Office Materials and Consumables	2,500,000	1,500,000	1,521,550
22020303	Newspapers	230,000	230,000	122,550
22020305	Printing of Non-security Documents	3,000,000	350,000	45,000
22020310	Teaching Aids, Laboratory and Instructional Materials	30,000,000	30,000,000	20,046,500
22020315	Examinations / Examination Materials	1,630,000	2,300,000	88,200
220204	**Maintenance Services - General**	**12,310,000**	**9,310,000**	**6,783,900**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	1,000,000	981,500
22020402	Maintenance of Office Furniture	360,000	360,000	28,500
22020404	Maintenance of Office / IT Equipment	1,500,000	1,000,000	382,200
22020405	Maintenance of Plants / Generators	650,000	650,000	12,000
22020418	Maintenance of Educational Equipments	1,150,000	1,150,000	184,000
22020419	Maintenance of Educational Buildings	6,500,000	5,000,000	5,195,700
22020420	Maintenance of Medical Equipments	150,000	150,000	-
220205	**Training - General**	**5,800,000**	**5,800,000**	**3,565,700**
22020501	Local Training	5,800,000	5,800,000	3,565,700
220207	**Consulting and Professional Services**	**5,750,000**	**5,600,000**	**1,689,255**
22020709	Auditing of Accounts	750,000	600,000	150,000
22020711	Supervision and Management Fees	5,000,000	5,000,000	1,539,255
220208	**Fuel and Lubricant - General**	**2,500,000**	**2,470,000**	**1,026,000**
22020801	Motor Vehicle Fuel Cost	1,600,000	1,600,000	526,800
22020803	Plant / Generator Fuel Cost	900,000	870,000	499,200
220209	**Financial Charges - General**	**200,000**	**200,000**	**29,354**
22020901	Bank Charges (Other than Interest)	200,000	200,000	29,354

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200600 Islamic Education Bureau

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220210	**Miscellaneous Expenses - General**	**754,684,000**	**686,968,000**	**414,125,085**
22021001	Refreshment and Meals	1,500,000	800,000	812,650
22021002	Honorarium and Sitting Allowance Payments	2,100,000	2,100,000	600,000
22021003	Publicity and Advertisements	1,500,000	820,000	130,000
22021006	Postage and Courier Services	150,000	150,000	50,000
22021009	Sporting Activities	250,000	250,000	-
22021043	Official Presents and Souvenirs	800,000	800,000	150,000
22021045	Institutional Feeding	625,984,000	600,048,000	372,357,535
22021052	Project Monitoring & Evaluation (M & E) Expenses	1,500,000	1,100,000	861,000
22021053	National Councils Meetings	900,000	900,000	100,000
22021056	Quranic Recitation and Other Religious Competitions	120,000,000	80,000,000	39,063,900

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700200700 Library Board

Estimates of the amount required for the services of this organisation in the year 2025:

Ninety Four Million Naira

₦ 94,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**94,000,000**	**57,167,000**	**40,021,434**
21	Personnel Cost	89,000,000	54,517,000	37,836,433
22	Other Recurrent Cost	5,000,000	2,650,000	2,185,001

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700200700 Library Board

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**65**	**90,149,341**	**73**	**61**
General Salary Structure	**65**	**90,149,341**	**73**	**61**
Junior Staff	**28**	**27,998,021**	**35**	**26**
GL - 02		-	3	
GL - 03		-	3	
GL - 04	8	7,833,014	8	8
GL - 05	16	15,924,993	17	16
GL - 06	4	4,240,014	4	2
Intermediate Staff	**22**	**29,355,480**	**23**	**20**
GL - 07	10	11,952,348	10	8
GL - 08	3	4,064,365	3	3
GL - 09	8	11,745,005	9	8
GL - 10	1	1,593,762	1	1
Senior Staff	**15**	**32,795,840**	**15**	**15**
GL - 12	2	3,661,678	3	2
GL - 13	2	3,762,929		2
GL - 14	8	15,814,355	8	8
GL - 15	2	5,970,226	2	2
GL - 16		-	1	
GL - 17	1	3,586,652	1	1

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□dministrative Entity: 05□□00200□00 □i□rary □oard

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**94,000,000**	**57,167,000**	**40,021,434**
21	**Personnel Cost**	**89,000,000**	**54,517,000**	**37,836,433**
2101	**SALARIES AND WAGES**	**41,884,000**	**25,040,000**	**24,297,490**
210101	**Salaries and Wages**	**41,884,000**	**25,040,000**	**24,297,490**
21010101	Salary	41,884,000	23,703,000	24,297,490
21010103	Consolidated Revenue Fund Charges - Salaries	-	1,337,000	-
2102	**ALLOWANCES**	**47,116,000**	**29,477,000**	**13,538,943**
210201	**Regular / Non-Regular Allowances**	**47,116,000**	**24,997,000**	**13,538,943**
21020103	Transport Allowance	10,112,000	4,826,000	2,772,111
21020104	Rent Supplement	8,377,000	4,741,000	3,227,864
21020105	Meal Subsidy	4,399,000	2,095,000	1,206,058
21020106	Utility Allowance	3,066,000	1,454,000	160,000
21020107	Entertainment	97,000	58,000	27,576
21020109	Leave Transport Grant	4,188,000	2,370,000	1,613,932
21020113	Hazard / Hardship Allowance	296,000	-	-
21020114	Board Members Allowance	-	1,700,000	-
21020117	Domestic Staff Allowance	2,520,000	1,116,000	720,000
21020136	Responsibility Allowance	560,000	140,000	160,000
21020137	Medical Allowance	13,502,000	6,498,000	3,651,402
210203	**CRFC Charges Allowances**	**-**	**4,480,000**	**-**
21020306	Utility Allowance (CRFC)	-	401,000	-
21020307	Entertainment Allowance (CRFC)	-	401,000	-
21020309	Leave Transport Grant (CRFC)	-	134,000	-
21020317	Domestic Staff Allowance (CRFC)	-	1,003,000	-
21020318	Personal Assistant Allowance (CRFC)	-	334,000	-
21020322	Motor Vehicle Maintenance Allowance (CRFC)	-	1,003,000	-

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Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
21020324	Newspaper Allowance (CRFC)	-	201,000	-
21020330	Accommodation Allowance (CRFC)	-	1,003,000	-
22	**Other Recurrent Cost**	**5,000,000**	**2,650,000**	**2,185,001**
2202	**GOODS AND SERVICES**	**5,000,000**	**2,650,000**	**2,185,001**
220201	**Transport & Travelling - General**	**-**	**30,000**	**-**
22020102	Local Travel & Transport - Others	-	30,000	-
220203	**Materials and Supplies - General**	**2,849,000**	**1,385,000**	**1,024,283**
22020301	Office Materials and Consumables	710,000	500,000	955,000
22020302	Books	-	400,000	-
22020303	Newspapers	-	200,000	-
22020304	Magazines & Periodicals	2,000,000	-	-
22020305	Printing of Non-security Documents	39,000	30,000	19,283
22020317	Reagents Chemicals and Cleansing Materials	100,000	255,000	50,000
220204	**Maintenance Services - General**	**1,420,000**	**700,000**	**795,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	300,000	300,000	170,000
22020404	Maintenance of Office / IT Equipment	1,020,000	100,000	575,000
22020405	Maintenance of Plants / Generators	100,000	300,000	50,000
220207	**Consulting and Professional Services**	**430,000**	**500,000**	**365,000**
22020701	Financial Consulting	430,000	500,000	365,000
220209	**Financial Charges - General**	**1,000**	**5,000**	**718**
22020901	Bank Charges (Other than Interest)	1,000	5,000	718
220210	**Miscellaneous Expenses - General**	**300,000**	**30,000**	**-**
22021001	Refreshment and Meals	100,000	30,000	-
22021043	Official Presents and Souvenirs	200,000	-	-
22021057	Casual Workers	-	10t	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700200800 Jigawa State Scholarship Board

Estimates of the amount required for the services of this organisation in the year 2025:

Thirty Nine Million, Three Hundred Thousand Naira

₦ 39,300,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**39,300,000**	**21,999,000**	**17,650,409**
21	Personnel Cost	20,300,000	8,399,000	5,287,209
22	Other Recurrent Cost	19,000,000	13,600,000	12,363,200

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700200800 Jigawa State Scholarship Board

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**17**	**23,034,748**	**9**	**9**
General Salary Structure	**17**	**23,034,748**	**9**	**9**
Junior Staff	**5**	**4,824,694**	**2**	**2**
GL - 05	5	4,824,694	2	2
Intermediate Staff	**10**	**12,689,632**	**5**	**5**
GL - 07	3	3,512,846	3	3
GL - 08	5	6,132,938		
GL - 10	2	3,043,848	2	2
Senior Staff	**2**	**5,520,422**	**2**	**2**
GL - 14	1	1,933,770	1	1
GL - 17	1	3,586,652	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200800 Jigawa State Scholarship Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**39,300,000**	**21,999,000**	**17,650,409**
21	**Personnel Cost**	**20,300,000**	**8,399,000**	**5,287,209**
2101	**SALARIES AND WAGES**	**8,586,000**	**3,819,000**	**2,678,296**
210101	**Salaries and Wages**	**8,586,000**	**3,819,000**	**2,678,296**
21010101	Salary	8,586,000	3,819,000	2,678,296
2102	**ALLOWANCES**	**11,714,000**	**4,580,000**	**2,608,913**
210201	**Regular / Non-Regular Allowances**	**11,714,000**	**4,580,000**	**2,608,913**
21020103	Transport Allowance	2,670,000	622,000	414,744
21020104	Rent Supplement	1,717,000	764,000	535,659
21020105	Meal Subsidy	1,169,000	272,000	181,608
21020106	Utility Allowance	815,000	193,000	128,872
21020107	Entertainment	38,000	16,000	10,792
21020109	Leave Transport Grant	859,000	382,000	267,830
21020113	Hazard / Hardship Allowance	156,000	59,000	81,980
21020114	Board Members Allowance	1,260,000	1,260,000	-
21020117	Domestic Staff Allowance	840,000	36,000	240,000
21020136	Responsibility Allowance	560,000	174,000	213,332
21020137	Medical Allowance	1,632,000	801,000	534,096
22	**Other Recurrent Cost**	**19,000,000**	**13,600,000**	**12,363,200**
2202	**GOODS AND SERVICES**	**19,000,000**	**13,600,000**	**12,363,200**
220201	**Transport & Travelling - General**	**13,000,000**	**8,000,000**	**7,985,500**
22020102	Local Travel & Transport - Others	13,000,000	8,000,000	7,985,500
220202	**Utilities General**	**350,000**	**250,000**	**196,900**
22020201	Electricity Charges	200,000	150,000	109,600
22020202	Telephone Charges	50,000	50,000	46,000
22020203	Internet Access Charges	100,000	50,000	41,300
220203	**Materials and Supplies - General**	**550,000**	**450,000**	**286,400**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200800 Jigawa State Scholarship Board

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020301	Office Materials and Consumables	300,000	200,000	120,800
22020305	Printing of Non-security Documents	250,000	250,000	165,600
220204	**Maintenance Services - General**	**1,270,000**	**1,120,000**	**712,200**
22020401	Maintenance of Motor Vehicles / Transport Equipment	600,000	500,000	320,300
22020402	Maintenance of Office Furniture	70,000	70,000	51,100
22020404	Maintenance of Office / IT Equipment	100,000	50,000	39,500
22020405	Maintenance of Plants / Generators	500,000	500,000	301,300
220206	**Other Services - General**	**2,000,000**	**2,000,000**	**1,850,000**
22020603	Residential Rent	2,000,000	2,000,000	1,850,000
220207	**Consulting and Professional Services**	**600,000**	**400,000**	**390,000**
22020709	Auditing of Accounts	600,000	400,000	390,000
220208	**Fuel and Lubricant - General**	**1,000,000**	**1,200,000**	**812,200**
22020801	Motor Vehicle Fuel Cost	1,000,000	1,200,000	812,200
220209	**Financial Charges - General**	**100,000**	**50,000**	**40,000**
22020901	Bank Charges (Other than Interest)	100,000	50,000	40,000
220210	**Miscellaneous Expenses - General**	**130,000**	**130,000**	**90,000**
22021001	Refreshment and Meals	130,000	130,000	90,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700200900 Sule Lamido University

Estimates of the amount required for the services of this organisation in the year 2025:

Three Billion, Three Hundred and Sixty Six Million, Two Hundred and Seven Thousand Naira

₦ 3,366,207,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**3,366,207,000**	**2,386,403,000**	**1,353,222,631**
21	Personnel Cost	2,385,207,000	1,527,403,000	805,817,898
22	Other Recurrent Cost	981,000,000	859,000,000	547,404,733

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700200900 Sule Lamido University

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**593**	**1,109,430,276**	**589**	**517**
Consolidated Tertiary Institutions Salary Structure II	**338**	**434,468,942**	**325**	**283**
Junior Staff	**195**	**125,161,281**	**167**	**145**
GL - 01	37	19,203,241	18	14
GL - 02	29	16,063,327	28	20
GL - 03	29	16,454,973	38	29
GL - 04	38	22,952,269	30	41
GL - 05	35	23,029,821	35	30
GL - 06	27	27,457,650	18	11
Intermediate Staff	**131**	**266,612,156**	**144**	**126**
GL - 07	9	13,630,704	46	25
GL - 08	53	90,821,185	20	36
GL - 09	22	42,931,808	27	20
GL - 10		-		37
GL - 11	32	73,816,942	38	8
GL - 12	15	45,411,517	13	
Senior Staff	**12**	**42,695,505**	**14**	**12**
GL - 13	7	25,593,911	8	9
GL - 14	2	8,976,141	2	2
GL - 15	3	8,125,453	4	1
Consolidated University Academic Salary Scale II	**255**	**674,961,334**	**264**	**234**
Junior Staff	**109**	**201,886,268**	**152**	**147**
GL - 01	15	22,539,151	32	46
GL - 02	20	34,360,892	47	53
GL - 03	74	144,986,225	73	48

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700200900 Sule Lamido University

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Intermediate Staff	**98**	**254,238,853**	**77**	**66**
GL - 04	50	118,479,543	46	41
GL - 05	48	135,759,310	31	25
Senior Staff	**48**	**218,836,213**	**35**	**21**
GL - 06	25	126,504,825	22	11
GL - 07	23	92,331,388	13	10

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200900 Sule Lamido University

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**3,366,207,000**	**2,386,403,000**	**1,353,222,631**
21	**Personnel Cost**	**2,385,207,000**	**1,527,403,000**	**805,817,898**
2101	**SALARIES AND WAGES**	**546,331,000**	**347,806,000**	**150,873,265**
210101	**Salaries and Wages**	**546,331,000**	**347,806,000**	**150,873,265**
21010101	Salary	540,854,000	342,329,000	149,329,825
21010102	Overtime Payments	5,477,000	5,477,000	1,543,441
2102	**ALLOWANCES**	**1,833,875,000**	**1,164,597,000**	**640,847,006**
210201	**Regular / Non-Regular Allowances**	**1,818,290,000**	**1,149,013,000**	**640,647,006**
21020104	Rent Supplement	-	185,130,000	-
21020106	Utility Allowance	-	1,560,000	-
21020107	Entertainment	867,000	1,733,000	1,011,079
21020108	Peculiar Allownance	505,663,000	494,816,000	295,129,862
21020109	Leave Transport Grant	-	386,000	-
21020113	Hazard / Hardship Allowance	12,000,000	12,000,000	6,345,000
21020115	Journal Allowance	62,165,000	-	-
21020117	Domestic Staff Allowance	7,717,000	2,889,000	1,685,132
21020118	Personal Assistant Allowance	481,000	963,000	561,711
21020119	Call Duty Allowance	2,200,000	3,407,000	1,058,040
21020120	Shift Duty Allowance	600,000	600,000	398,736
21020122	Motor Vehicle Maintenance Allowance	1,444,000	2,889,000	1,685,132
21020124	Newspaper Allowance	289,000	578,000	337,026
21020125	Accommodation Allowance	3,852,000	7,703,000	4,493,685
21020129	Contract Addition	350,000	350,000	-
21020130	Locum / Visiting Lecturers	400,690,000	295,000,000	205,730,811
21020136	Responsibility Allowance	2,418,000	-	-
21020138	Furniture Allowance	184,310,000	2,889,000	1,685,132

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200900 Sule Lamido University

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
21020139	Earned Responsibility Allowance	30,847,000	34,000,000	20,564,914
21020140	Outfit/Robe Allowance	1,500,000	1,500,000	1,300,000
21020143	End Of Tenure benefit	5,073,000	10t	3,382,292
21020149	Consolidated Allowance	21,325,000	21,325,000	-
21020151	Research Allowance	31,692,000	-	-
21020152	Baggage Allowance	4,870,000	4,870,000	600,000
21020158	Disturbance / Relocation Allowance	13,656,000	13,656,000	182,000
21020159	Monitoring Allowance	385,000	770,000	385,173
21020164	Consequential Increase	120,000,000	-	-
21020165	Examination Supervision	98,942,000	-	-
21020166	Industrial Supervision	65,683,000	-	-
21020167	Field Trip	75,584,000	-	-
21020168	Postgraduate Supervision	21,941,000	-	-
21020169	Postgraduate Studies	114,719,000	50,000,000	76,594,630
21020170	Excess Workload	27,028,000	10,000,000	17,516,651
210202	**Social Contribution**	**15,585,000**	**15,584,000**	**200,000**
21020203	Group Life Insurance	15,065,000	15,056,000	-
21020204	Employee Compensation Fund	520,000	528,000	200,000
2103	**SOCIAL BENEFITS**	**5,000,000**	**15,000,000**	**14,097,627**
210301	**Social Benefits**	**5,000,000**	**15,000,000**	**14,097,627**
21030107	Once-in-4-Years Furniture Allowance	5,000,000	15,000,000	14,097,627
22	**Other Recurrent Cost**	**981,000,000**	**859,000,000**	**547,404,733**
2202	**GOODS AND SERVICES**	**972,500,000**	**849,000,000**	**542,039,733**
220201	**Transport & Travelling - General**	**100,930,000**	**87,000,000**	**70,698,337**
22020102	Local Travel & Transport - Others	60,930,000	87,000,000	70,698,337
22020103	International Travel & Transport - Training	40,000,000	-	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200900 Sule Lamido University

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220202	**Utilities General**	**127,650,000**	**67,800,000**	**65,084,053**
22020201	Electricity Charges	120,000,000	50,000,000	59,741,153
22020202	Telephone Charges	5,000,000	7,000,000	4,840,600
22020203	Internet Access Charges	1,500,000	5,000,000	262,800
22020204	Satellites Broadcasting Access Charges	500,000	5,000,000	239,500
22020205	Water rates & Charges	50,000	50,000	-
22020206	Sewage Charges	400,000	500,000	-
22020210	Other Utility Charges	200,000	250,000	-
220203	**Materials and Supplies - General**	**90,350,000**	**100,600,000**	**69,702,068**
22020301	Office Materials and Consumables	25,000,000	35,000,000	20,238,492
22020302	Books	1,500,000	2,000,000	409,000
22020303	Newspapers	2,500,000	2,600,000	1,986,458
22020305	Printing of Non-security Documents	21,850,000	20,000,000	29,956,073
22020307	Drugs, Vaccines & Medical Supplies	10,000,000	10,000,000	6,154,115
22020309	Uniforms & Other Clothing	1,500,000	2,000,000	882,300
22020310	Teaching Aids, Laboratory and Instructional Materials	10,000,000	10,000,000	151,600
22020315	Examinations / Examination Materials	15,000,000	15,000,000	9,155,126
22020317	Reagents Chemicals and Cleansing Materials	3,000,000	4,000,000	768,905
220204	**Maintenance Services - General**	**70,190,000**	**74,000,000**	**36,300,590**
22020401	Maintenance of Motor Vehicles / Transport Equipment	25,000,000	25,000,000	18,764,044
22020402	Maintenance of Office Furniture	1,000,000	2,000,000	-
22020403	Maintenance of Office Building / Residential Quarters	10,000,000	10,000,000	3,944,265
22020404	Maintenance of Office / IT Equipment	5,000,000	3,500,000	4,646,781
22020405	Maintenance of Plants / Generators	15,000,000	15,000,000	3,701,710

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200900 Sule Lamido University

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020406	Other Maintenance Services	1,500,000	3,000,000	119,200
22020410	Maintenance of Street Lightings	2,000,000	3,000,000	585,900
22020415	Maintenance of Water Facilities	5,000,000	6,000,000	1,658,650
22020418	Maintenance of Educational Equipments	350,000	500,000	36,000
22020424	Maintenance of Guest Houses and Lodges	4,000,000	4,500,000	2,109,400
22020425	Maintenance of Lab/Workshop Tools and Instrument	1,340,000	1,500,000	734,640
220205	**Training - General**	**45,000,000**	**45,000,000**	**25,851,094**
22020501	Local Training	35,000,000	30,000,000	22,676,094
22020502	International Training	10,000,000	15,000,000	3,175,000
220206	**Other Services - General**	**141,300,000**	**113,600,000**	**56,923,057**
22020601	Security Services	25,000,000	40,000,000	10,871,600
22020603	Residential Rent	2,000,000	1,000,000	324,000
22020605	Cleaning and Fumigation Services	105,000,000	60,000,000	42,623,752
22020606	Land Use Charges	4,000,000	7,000,000	2,452,700
22020608	Rental of Plants, Equipments & Machinaries	300,000	300,000	-
22020612	Recruitment and Employment Activities	2,000,000	300,000	-
22020614	Hotels and Temporary Accomodatiom	3,000,000	5,000,000	651,005
220207	**Consulting and Professional Services**	**18,000,000**	**18,000,000**	**3,033,723**
22020701	Financial Consulting	5,000,000	6,000,000	-
22020702	Information Technology Consulting	2,000,000	3,000,000	-
22020703	Legal Service	4,500,000	2,500,000	-
22020704	Engineering Services	500,000	500,000	-
22020708	Medical Consulting	3,000,000	3,000,000	929,165
22020709	Auditing of Accounts	3,000,000	3,000,000	2,104,558

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200900 Sule Lamido University

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220208	**Fuel and Lubricant - General**	**215,730,000**	**200,000,000**	**129,804,145**
22020801	Motor Vehicle Fuel Cost	101,730,000	80,000,000	51,312,170
22020803	Plant / Generator Fuel Cost	114,000,000	120,000,000	78,491,975
220209	**Financial Charges - General**	**16,850,000**	**12,500,000**	**1,338,673**
22020901	Bank Charges (Other than Interest)	350,000	500,000	391,766
22020902	Insurance Premium	15,000,000	10,000,000	-
22020912	Other Refunds	1,500,000	2,000,000	946,907
220210	**Miscellaneous Expenses - General**	**146,500,000**	**130,500,000**	**83,303,992**
22021001	Refreshment and Meals	25,000,000	17,000,000	18,882,370
22021002	Honorarium and Sitting Allowance Payments	10,000,000	30,000,000	38,469,087
22021003	Publicity and Advertisements	3,000,000	4,000,000	2,342,446
22021004	Medical Expenses	2,000,000	2,000,000	101,480
22021006	Postage and Courier Services	500,000	2,000,000	26,500
22021008	Subscription to Professional Bodies / National Council Registration	3,000,000	4,000,000	1,285,350
22021009	Sporting Activities	2,000,000	2,000,000	-
22021010	Direct Teaching & Laboratory Cost	3,000,000	15,000,000	-
22021043	Official Presents and Souvenirs	4,000,000	3,500,000	-
22021044	Committees and Commissions	6,000,000	5,000,000	703,000
22021050	Official Ceremonies and Celebrations	5,000,000	10,000,000	200,000
22021057	Casual Workers	55,000,000	32,000,000	21,105,760
22021063	Accreditation Activities	1,500,000	2,000,000	8,000
22021065	Awards and Prizes of Excellence	1,500,000	2,000,000	180,000
22021068	Governing Council Expenses	25,000,000	-	-
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**8,500,000**	**10,000,000**	**5,365,000**
220401	**Local Grants and Contributions**	**8,500,000**	**10,000,000**	**5,365,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700200900 Sule Lamido University

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22040109	Grants to Communities and NGOs	2,000,000	2,000,000	800,000
22040110	Grant to Academic Institutions	2,500,000	3,000,000	1,300,000
22040113	Assistance and Donations General	4,000,000	5,000,000	3,265,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700201000 Jigawa State Polytechnic

Estimates of the amount required for the services of this organisation in the year 2025:

One Billion, Eight Hundred and Twelve Million, Ninety Two Thousand Naira

₦ 1,812,092,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,812,092,000**	**1,066,138,000**	**387,715,216**
21	Personnel Cost	1,657,092,000	914,138,000	284,334,030
22	Other Recurrent Cost	155,000,000	152,000,000	103,381,186

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700201000 Jigawa State Polytechnic

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**488**	**1,569,854,486**	**418**	**312**
Consolidated Polytechnics and College of Education Salary Structure	**331**	**1,198,376,827**	**268**	**219**
Junior Staff	**193**	**440,597,998**	**156**	**104**
GL - 07	111	240,771,645	78	32
GL - 08	52	132,367,191	38	43
GL - 09	30	67,459,162	40	29
Intermediate Staff	**44**	**155,701,352**	**30**	**32**
GL - 11	43	151,855,632	29	31
GL - 12	1	3,845,720	1	1
Senior Staff	**94**	**602,077,477**	**82**	**83**
GL - 13	23	109,014,588	20	21
GL - 14	17	96,948,634	24	27
GL - 15	54	396,114,255	38	35
Consolidated Tertiary Education Institutions Salary Structure	**157**	**371,477,659**	**150**	**93**
Junior Staff	**94**	**134,711,456**	**91**	**41**
GL - 02	5	4,674,310		
GL - 03	4	4,027,948	5	4
GL - 04	11	11,492,013		1
GL - 05	31	37,490,844	33	33
GL - 06	43	77,026,341	53	3
Intermediate Staff	**41**	**109,477,849**	**35**	**32**
GL - 07	17	40,579,410	18	19
GL - 08	15	41,119,399	8	5
GL - 09	9	27,779,040	9	8

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700201000 Jigawa State Polytechnic

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Senior Staff	**22**	**127,288,354**	**24**	**20**
GL - 11	3	11,142,222	8	8
GL - 13	5	24,663,475	2	2
GL - 14	9	53,636,732	9	7
GL - 15	5	37,845,925	5	3

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201000 Jigawa State Polytechnic

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,812,092,000**	**1,066,138,000**	**387,715,216**
21	**Personnel Cost**	**1,657,092,000**	**914,138,000**	**284,334,030**
2101	**SALARIES AND WAGES**	**479,989,000**	**257,545,000**	**129,805,216**
210101	**Salaries and Wages**	**479,989,000**	**257,545,000**	**129,805,216**
21010101	Salary	479,989,000	257,545,000	129,805,216
2102	**ALLOWANCES**	**1,177,103,000**	**656,593,000**	**154,528,814**
210201	**Regular / Non-Regular Allowances**	**1,177,103,000**	**656,593,000**	**154,528,814**
21020104	Rent Supplement	274,875,000	113,635,000	87,509,598
21020108	Peculiar Allownance	70,072,000	38,920,000	24,440,765
21020114	Board Members Allowance	41,135,000	2,000,000	24,440,765
21020115	Journal Allowance	-	10,800,000	-
21020129	Contract Addition	725,000	725,000	470,536
21020130	Locum / Visiting Lecturers	10,294,000	10,294,000	-
21020138	Furniture Allowance	6,000,000	14,611,000	-
21020143	End Of Tenure benefit	-	11,326,000	-
21020149	Consolidated Allowance	744,918,000	432,498,000	266,050
21020164	Consequential Increase	29,084,000	21,784,000	17,401,100
22	**Other Recurrent Cost**	**155,000,000**	**152,000,000**	**103,381,186**
2202	**GOODS AND SERVICES**	**155,000,000**	**152,000,000**	**103,381,186**
220201	**Transport & Travelling - General**	**7,000,000**	**7,000,000**	**6,733,712**
22020102	Local Travel & Transport - Others	7,000,000	7,000,000	6,733,712
220202	**Utilities General**	**3,400,000**	**4,000,000**	**1,491,800**
22020201	Electricity Charges	500,000	1,000,000	350,000
22020203	Internet Access Charges	1,500,000	1,000,000	280,000
22020204	Satellites Broadcasting Access Charges	500,000	1,000,000	111,800
22020205	Water rates & Charges	600,000	700,000	650,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201000 Jigawa State Polytechnic

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020211	Postal and Courier Payments & Services	300,000	300,000	100,000
220203	**Materials and Supplies - General**	**56,050,000**	**44,698,000**	**40,690,593**
22020301	Office Materials and Consumables	10,000,000	9,600,000	6,250,100
22020302	Books	1,250,000	2,798,000	3,250,300
22020303	Newspapers	300,000	300,000	120,000
22020305	Printing of Non-security Documents	9,000,000	11,000,000	10,692,310
22020307	Drugs, Vaccines & Medical Supplies	9,000,000	8,000,000	1,994,458
22020309	Uniforms & Other Clothing	1,500,000	500,000	250,100
22020315	Examinations / Examination Materials	20,000,000	10,000,000	17,633,325
22020317	Reagents Chemicals and Cleansing Materials	5,000,000	2,500,000	500,000
220204	**Maintenance Services - General**	**17,600,000**	**16,502,000**	**7,386,461**
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000	2,900,000	2,000,000
22020402	Maintenance of Office Furniture	1,500,000	1,202,000	816,700
22020403	Maintenance of Office Building / Residential Quarters	4,000,000	2,000,000	1,000,000
22020404	Maintenance of Office / IT Equipment	1,500,000	1,500,000	1,249,091
22020405	Maintenance of Plants / Generators	2,000,000	3,000,000	274,300
22020415	Maintenance of Water Facilities	2,000,000	1,000,000	598,420
22020419	Maintenance of Educational Buildings	1,500,000	2,500,000	702,400
22020425	Maintenance of Lab/Workshop Tools and Instrument	2,100,000	2,400,000	745,550
220205	**Training - General**	**3,000,000**	**3,000,000**	**1,294,350**
22020501	Local Training	3,000,000	3,000,000	1,294,350
220206	**Other Services - General**	**6,000,000**	**4,200,000**	**2,260,100**
22020601	Security Services	4,000,000	2,000,000	1,874,000
22020605	Cleaning and Fumigation Services	2,000,000	2,200,000	386,100

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201000 Jigawa State Polytechnic

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220207	**Consulting and Professional Services**	**28,000,000**	**24,550,000**	**10,609,509**
22020709	Auditing of Accounts	3,000,000	800,000	820,000
22020711	Supervision and Management Fees	25,000,000	23,750,000	9,789,509
220208	**Fuel and Lubricant - General**	**8,500,000**	**12,250,000**	**3,168,118**
22020801	Motor Vehicle Fuel Cost	4,500,000	4,100,000	1,937,945
22020803	Plant / Generator Fuel Cost	4,000,000	8,150,000	1,230,173
220209	**Financial Charges - General**	**300,000**	**300,000**	**29,293**
22020901	Bank Charges (Other than Interest)	300,000	300,000	29,293
220210	**Miscellaneous Expenses - General**	**25,150,000**	**35,500,000**	**29,717,250**
22021001	Refreshment and Meals	5,000,000	4,850,000	9,213,300
22021002	Honorarium and Sitting Allowance Payments	3,500,000	3,500,000	11,331,500
22021003	Publicity and Advertisements	1,500,000	1,500,000	529,630
22021009	Sporting Activities	3,000,000	2,500,000	390,000
22021044	Committees and Commissions	1,150,000	1,150,000	560,350
22021057	Casual Workers	11,000,000	22,000,000	7,692,470

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700201100 Binyaminu Usman Polytechnic, Hadejia

Estimates of the amount required for the services of this organisation in the year 2025:

One Billion, One Hundred and Sixty Two Million, Five Hundred and Seven Thousand Naira

₦ 1,162,507,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,162,507,000**	**688,406,000**	**435,025,926**
21	Personnel Cost	1,063,507,000	614,406,000	391,197,158
22	Other Recurrent Cost	99,000,000	74,000,000	43,828,768

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700201100 Binyaminu Usman Polytechnic, Hadejia

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**322**	**992,375,421**	**304**	**271**
Consolidated Polytechnics and College of Education Salary Structure	**182**	**655,442,710**	**180**	**182**
Junior Staff	**90**	**213,279,503**	**97**	**102**
GL - 07	29	65,247,209	23	30
GL - 08	23	58,079,472	36	37
GL - 09	38	89,952,822	38	35
Intermediate Staff	**31**	**84,140,366**	**48**	**30**
GL - 10	31	84,140,366		
GL - 11		-	25	30
GL - 12		-	23	
Senior Staff	**61**	**358,022,841**	**35**	**50**
GL - 13	23	110,294,952	2	17
GL - 14	19	108,354,355	19	18
GL - 15	19	139,373,534	14	15
Consolidated Tertiary Education Institutions Salary Structure	**140**	**336,932,711**	**124**	**89**
Junior Staff	**85**	**126,677,674**	**61**	**48**
GL - 02	15	14,061,401	1	1
GL - 03	1	1,006,987	1	2
GL - 04	10	10,828,339	17	14
GL - 05	9	10,958,697	15	15
GL - 06	50	89,822,250	27	16
Intermediate Staff	**31**	**85,232,360**	**40**	**24**
GL - 07	9	21,721,490	16	10
GL - 08	11	29,951,830	16	8

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700201100 Binyaminu Usman Polytechnic, Hadejia

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
GL - 09	11	33,559,040	8	6
Senior Staff	**24**	**125,022,677**	**23**	**17**
GL - 11	8	29,896,720	9	9
GL - 13	7	34,097,992	6	3
GL - 14	4	23,679,284	5	3
GL - 15	5	37,348,681	3	2

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201100 Binyaminu Usman Polytechnic, Hadejia

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,162,507,000**	**688,406,000**	**435,025,926**
21	**Personnel Cost**	**1,063,507,000**	**614,406,000**	**391,197,158**
2101	**SALARIES AND WAGES**	**321,316,000**	**174,439,000**	**99,843,683**
210101	**Salaries and Wages**	**321,316,000**	**174,439,000**	**99,843,683**
21010101	Salary	321,316,000	174,439,000	99,843,683
2102	**ALLOWANCES**	**742,191,000**	**439,966,000**	**291,353,475**
210201	**Regular / Non-Regular Allowances**	**742,191,000**	**439,966,000**	**291,353,475**
21020104	Rent Supplement	180,966,000	74,026,000	65,243,846
21020108	Peculiar Allownance	39,658,000	24,812,000	15,561,284
21020114	Board Members Allowance	3,000,000	2,260,000	-
21020129	Contract Addition	1,200,000	1,200,000	149,480
21020130	Locum / Visiting Lecturers	34,960,000	2,500,000	-
21020138	Furniture Allowance	7,302,000	14,611,000	3,652,632
21020143	End Of Tenure benefit	5,819,000	5,819,000	-
21020149	Consolidated Allowance	450,435,000	300,000,000	192,775,897
21020164	Consequential Increase	18,850,000	14,739,000	13,970,336
22	**Other Recurrent Cost**	**99,000,000**	**74,000,000**	**43,828,768**
2202	**GOODS AND SERVICES**	**99,000,000**	**74,000,000**	**43,828,768**
220201	**Transport & Travelling - General**	**12,000,000**	**8,200,000**	**7,051,960**
22020102	Local Travel & Transport - Others	12,000,000	8,200,000	7,051,960
220202	**Utilities General**	**4,000,000**	**2,500,000**	**477,568**
22020201	Electricity Charges	2,000,000	1,300,000	182,068
22020202	Telephone Charges	500,000	500,000	215,000
22020203	Internet Access Charges	1,000,000	500,000	73,000
22020204	Satellites Broadcasting Access Charges	500,000	200,000	7,500
220203	**Materials and Supplies - General**	**27,820,000**	**16,650,000**	**10,018,922**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201100 Binyaminu Usman Polytechnic, Hadejia

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020301	Office Materials and Consumables	5,000,000	1,800,000	1,049,700
22020302	Books	100,000	250,000	-
22020303	Newspapers	220,000	300,000	-
22020305	Printing of Non-security Documents	5,000,000	1,800,000	1,718,400
22020307	Drugs, Vaccines & Medical Supplies	3,000,000	1,500,000	540,700
22020309	Uniforms & Other Clothing	1,000,000	500,000	-
22020310	Teaching Aids, Laboratory and Instructional Materials	5,000,000	3,000,000	1,877,822
22020315	Examinations / Examination Materials	8,000,000	7,000,000	4,694,700
22020317	Reagents Chemicals and Cleansing Materials	500,000	500,000	137,600
220204	**Maintenance Services - General**	**12,000,000**	**10,300,000**	**4,573,370**
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,500,000	2,300,000	1,030,400
22020402	Maintenance of Office Furniture	500,000	1,500,000	54,000
22020403	Maintenance of Office Building / Residential Quarters	2,500,000	2,500,000	1,014,200
22020404	Maintenance of Office / IT Equipment	500,000	500,000	333,500
22020405	Maintenance of Plants / Generators	1,000,000	1,000,000	172,500
22020406	Other Maintenance Services	500,000	500,000	287,500
22020410	Maintenance of Street Lightings	1,000,000	500,000	489,900
22020415	Maintenance of Water Facilities	1,500,000	1,000,000	771,370
22020418	Maintenance of Educational Equipments	1,000,000	500,000	420,000
220205	**Training - General**	**1,100,000**	**800,000**	**657,200**
22020501	Local Training	500,000	500,000	440,000
22020503	Manpower Planning and Other Staff Development Expenses	600,000	300,000	217,200
220206	**Other Services - General**	**4,100,000**	**2,600,000**	**830,850**
22020601	Security Services	1,000,000	700,000	120,400

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201100 Binyaminu Usman Polytechnic, Hadejia

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020603	Residential Rent	500,000	600,000	15,000
22020605	Cleaning and Fumigation Services	1,000,000	400,000	224,500
22020606	Land Use Charges	100,000	100,000	-
22020610	Environmental Services	300,000	300,000	236,150
22020614	Hotels and Temporary Accomodatiom	1,200,000	500,000	234,800
220207	**Consulting and Professional Services**	**1,200,000**	**2,100,000**	**438,600**
22020701	Financial Consulting	200,000	300,000	103,600
22020705	Architectural Services	200,000	400,000	-
22020709	Auditing of Accounts	500,000	1,000,000	-
22020711	Supervision and Management Fees	300,000	400,000	335,000
220208	**Fuel and Lubricant - General**	**4,000,000**	**2,500,000**	**2,816,950**
22020801	Motor Vehicle Fuel Cost	3,000,000	1,500,000	2,402,950
22020803	Plant / Generator Fuel Cost	1,000,000	1,000,000	414,000
220209	**Financial Charges - General**	**4,150,000**	**2,950,000**	**2,737,245**
22020901	Bank Charges (Other than Interest)	150,000	150,000	31,833
22020912	Other Refunds	4,000,000	2,800,000	2,705,413
220210	**Miscellaneous Expenses - General**	**28,630,000**	**25,400,000**	**14,226,103**
22021001	Refreshment and Meals	4,000,000	2,200,000	1,983,830
22021002	Honorarium and Sitting Allowance Payments	5,000,000	4,000,000	3,941,600
22021003	Publicity and Advertisements	600,000	800,000	267,600
22021006	Postage and Courier Services	100,000	100,000	60,323
22021008	Subscription to Professional Bodies / National Council Registration	1,000,000	500,000	-
22021009	Sporting Activities	1,450,000	600,000	225,000
22021043	Official Presents and Souvenirs	400,000	400,000	368,200
22021044	Committees and Commissions	500,000	300,000	203,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201100 Binyaminu Usman Polytechnic, Hadejia

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021046	Livestock feeding and Medicament	1,000,000	800,000	330,000
22021050	Official Ceremonies and Celebrations	2,000,000	1,000,000	902,300
22021052	Project Monitoring & Evaluation (M & E) Expenses	200,000	200,000	-
22021057	Casual Workers	11,380,000	12,000,000	5,596,500
22021063	Accreditation Activities	-	2,000,000	-
22021068	Governing Council Expenses	1,000,000	500,000	347,750

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700201200 Jigawa State Polytechnic for Information and Communication Technology

Estimates of the amount required for the services of this organisation in the year 2025:

Eight Hundred Million, One Hundred and Forty One Thousand Naira

₦ 800,141,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**800,141,000**	**376,156,000**	**229,399,878**
21	Personnel Cost	688,141,000	266,656,000	162,755,634
22	Other Recurrent Cost	112,000,000	109,500,000	66,644,244

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700201200 Jigawa State Polytechnic for Information and Communication Technology

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**268**	**624,194,118**	**231**	**143**
Consolidated Polytechnics and College of Education Salary Structure	**72**	**238,342,041**	**57**	**61**
Junior Staff	**40**	**91,540,332**	**38**	**34**
GL - 07	14	29,648,181	13	6
GL - 08	19	46,186,254	12	17
GL - 09	7	15,705,897	13	11
Intermediate Staff	**13**	**43,898,066**	**10**	**11**
GL - 11	13	43,898,066	10	11
Senior Staff	**19**	**102,903,643**	**9**	**16**
GL - 13	7	32,009,325	6	8
GL - 14	9	49,497,415	1	6
GL - 15	3	21,396,903	2	2
Consolidated Tertiary Education Institutions Salary Structure	**196**	**385,852,077**	**174**	**82**
Junior Staff	**138**	**170,325,927**	**100**	**46**
GL - 02	50	46,743,096	40	
GL - 03	1	976,027	2	1
GL - 04	20	20,938,118	29	28
GL - 05	28	32,756,361	9	9
GL - 06	39	68,912,325	20	8
Intermediate Staff	**34**	**86,835,733**	**54**	**18**
GL - 07	18	42,178,493	34	7
GL - 08	10	26,643,320	15	6
GL - 09	6	18,013,920	5	5
Senior Staff	**24**	**128,690,417**	**20**	**18**

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700201200 Jigawa State Polytechnic for Information and Communication Technology

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
GL - 11	6	21,732,060	7	7
GL - 13	6	28,999,578	5	3
GL - 14	7	40,881,322	7	7
GL - 15	5	37,077,457	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201200 Jigawa State Polytechnic for Information and Communication Technology

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**800,141,000**	**376,156,000**	**229,399,878**
21	**Personnel Cost**	**688,141,000**	**266,656,000**	**162,755,634**
2101	**SALARIES AND WAGES**	**195,376,000**	**96,003,000**	**44,288,351**
210101	**Salaries and Wages**	**195,376,000**	**96,003,000**	**44,288,351**
21010101	Salary	195,376,000	96,003,000	44,288,351
2102	**ALLOWANCES**	**482,765,000**	**163,654,000**	**118,467,283**
210201	**Regular / Non-Regular Allowances**	**482,765,000**	**163,654,000**	**118,467,283**
21020104	Rent Supplement	117,787,000	20,756,000	27,272,245
21020107	Entertainment	56,000	-	-
21020108	Peculiar Allownance	14,546,000	6,778,000	4,200,071
21020114	Board Members Allowance	2,500,000	2,500,000	1,886,818
21020115	Journal Allowance	3,789,000	2,789,000	-
21020116	Academic Allowance	6,250,000	5,250,000	-
21020129	Contract Addition	56,000	110,000	36,615
21020136	Responsibility Allowance	7,000,000	-	-
21020138	Furniture Allowance	15,000,000	-	-
21020149	Consolidated Allowance	296,485,000	120,789,000	77,279,758
21020164	Consequential Increase	19,296,000	4,682,000	7,791,776
2103	**SOCIAL BENEFITS**	**10,000,000**	**7,000,000**	**-**
210301	**Social Benefits**	**10,000,000**	**7,000,000**	**-**
21030105	Severance Gratuity	10,000,000	7,000,000	-
22	**Other Recurrent Cost**	**112,000,000**	**109,500,000**	**66,644,244**
2202	**GOODS AND SERVICES**	**112,000,000**	**109,500,000**	**66,644,244**
220201	**Transport & Travelling - General**	**8,500,000**	**8,000,000**	**5,150,500**
22020102	Local Travel & Transport - Others	8,500,000	8,000,000	5,150,500
220202	**Utilities General**	**2,510,000**	**2,800,000**	**1,071,275**
22020201	Electricity Charges	1,000,000	300,000	566,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201200 Jigawa State Polytechnic for Information and Communication Technology

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020202	Telephone Charges	600,000	800,000	305,275
22020203	Internet Access Charges	-	500,000	-
22020204	Satellites Broadcasting Access Charges	-	200,000	-
22020205	Water rates & Charges	800,000	800,000	200,000
22020206	Sewage Charges	-	100,000	-
22020210	Other Utility Charges	110,000	100,000	-
220203	**Materials and Supplies - General**	**52,900,000**	**53,800,000**	**37,067,034**
22020301	Office Materials and Consumables	5,000,000	5,000,000	2,232,200
22020302	Books	300,000	300,000	15,700
22020303	Newspapers	-	100,000	-
22020305	Printing of Non-security Documents	2,000,000	2,000,000	-
22020306	Printing of Security Documents	2,000,000	2,000,000	664,000
22020307	Drugs, Vaccines & Medical Supplies	2,000,000	3,000,000	593,000
22020309	Uniforms & Other Clothing	500,000	300,000	1,332,000
22020310	Teaching Aids, Laboratory and Instructional Materials	400,000	400,000	130,000
22020315	Examinations / Examination Materials	40,000,000	40,000,000	32,080,134
22020317	Reagents Chemicals and Cleansing Materials	700,000	700,000	20,000
220204	**Maintenance Services - General**	**9,490,000**	**9,200,000**	**4,274,700**
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000	3,000,000	20,000
22020402	Maintenance of Office Furniture	1,000,000	700,000	1,371,800
22020403	Maintenance of Office Building / Residential Quarters	1,000,000	1,000,000	13,000
22020404	Maintenance of Office / IT Equipment	500,000	500,000	619,500
22020405	Maintenance of Plants / Generators	800,000	1,000,000	262,000
22020406	Other Maintenance Services	300,000	500,000	392,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201200 Jigawa State Polytechnic for Information and Communication Technology

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020410	Maintenance of Street Lightings	500,000	500,000	85,700
22020411	Maintenance of Communication Equipments	200,000	400,000	377,000
22020415	Maintenance of Water Facilities	1,000,000	700,000	805,700
22020418	Maintenance of Educational Equipments	400,000	400,000	80,500
22020425	Maintenance of Lab/Workshop Tools and Instrument	790,000	500,000	247,500
220205	**Training - General**	**1,000,000**	**3,500,000**	**-**
22020501	Local Training	1,000,000	3,000,000	-
22020502	International Training	-	500,000	-
220206	**Other Services - General**	**2,900,000**	**2,200,000**	**269,000**
22020601	Security Services	800,000	800,000	240,000
22020603	Residential Rent	200,000	200,000	29,000
22020605	Cleaning and Fumigation Services	1,500,000	500,000	-
22020606	Land Use Charges	200,000	200,000	-
22020608	Rental of Plants, Equipments & Machinaries	-	300,000	-
22020610	Environmental Services	200,000	200,000	-
220207	**Consulting and Professional Services**	**2,300,000**	**2,350,000**	**620,000**
22020701	Financial Consulting	700,000	350,000	350,000
22020702	Information Technology Consulting	600,000	500,000	270,000
22020708	Medical Consulting	-	500,000	-
22020709	Auditing of Accounts	1,000,000	1,000,000	-
220208	**Fuel and Lubricant - General**	**9,500,000**	**5,800,000**	**5,742,000**
22020801	Motor Vehicle Fuel Cost	8,000,000	5,000,000	4,972,900
22020803	Plant / Generator Fuel Cost	1,500,000	800,000	769,100
220209	**Financial Charges - General**	**100,000**	**150,000**	**41,268**
22020901	Bank Charges (Other than Interest)	100,000	150,000	41,268

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201200 Jigawa State Polytechnic for Information and Communication Technology

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220210	**Miscellaneous Expenses - General**	**22,800,000**	**21,700,000**	**12,408,467**
22021001	Refreshment and Meals	3,000,000	3,500,000	1,209,480
22021002	Honorarium and Sitting Allowance Payments	6,000,000	6,000,000	4,928,490
22021003	Publicity and Advertisements	1,000,000	800,000	552,047
22021004	Medical Expenses	600,000	500,000	333,500
22021006	Postage and Courier Services	100,000	100,000	-
22021008	Subscription to Professional Bodies / National Council Registration	500,000	500,000	-
22021009	Sporting Activities	800,000	1,000,000	79,500
22021043	Official Presents and Souvenirs	300,000	300,000	14,200
22021044	Committees and Commissions	1,000,000	500,000	521,250
22021050	Official Ceremonies and Celebrations	500,000	500,000	100,000
22021057	Casual Workers	9,000,000	8,000,000	4,670,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700201300 Jigawa State College of Education

Estimates of the amount required for the services of this organisation in the year 2025:

Two Billion, Three Hundred and Forty Four Million, Seven Hundred and Thirty Two Thousand Naira

₦ 2,344,732,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**2,344,732,000**	**1,402,624,000**	**992,855,387**
21	Personnel Cost	2,194,032,000	1,255,624,000	879,196,033
22	Other Recurrent Cost	150,700,000	147,000,000	113,659,354

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700201300 Jigawa State College of Education

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**524**	**1,991,304,202**	**547**	**495**
Consolidated Polytechnics and College of Education Salary Structure	**321**	**1,431,712,800**	**315**	**321**
Junior Staff	**139**	**342,622,735**	**109**	**143**
GL - 07	3	6,749,711	62	75
GL - 08	77	196,209,432	24	31
GL - 09	59	139,663,592	23	37
Intermediate Staff	**35**	**123,603,421**	**118**	**38**
GL - 10		-	62	
GL - 11	35	123,603,421	23	38
GL - 12		-	33	
Senior Staff	**147**	**965,486,644**	**88**	**140**
GL - 13	29	137,453,176	88	28
GL - 14	23	131,165,798		35
GL - 15	95	696,867,670		77
Consolidated Tertiary Education Institutions Salary Structure	**203**	**559,591,402**	**232**	**174**
Junior Staff	**81**	**94,633,521**	**100**	**71**
GL - 01	1	937,602	1	1
GL - 02		-	17	7
GL - 03	32	32,223,587	28	25
GL - 04	16	17,325,343	15	20
GL - 05	22	25,867,119	13	3
GL - 06	10	18,279,870	26	15
Intermediate Staff	**74**	**201,931,617**	**73**	**62**
GL - 07	25	59,512,341	11	15

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700201300 Jigawa State College of Education

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
GL - 08	26	71,428,397	38	29
GL - 09	23	70,990,879	24	18
Senior Staff	**48**	**263,026,264**	**59**	**41**
GL - 11	12	44,568,888	13	9
GL - 13	15	73,990,424	23	15
GL - 14	9	53,636,732	9	10
GL - 15	12	90,830,220	14	7

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201300 Jigawa State College of Education

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**2,344,732,000**	**1,402,624,000**	**992,855,387**
21	**Personnel Cost**	**2,194,032,000**	**1,255,624,000**	**879,196,033**
2101	**SALARIES AND WAGES**	**593,870,000**	**327,932,000**	**213,469,492**
210101	**Salaries and Wages**	**593,870,000**	**327,932,000**	**213,469,492**
21010101	Salary	593,870,000	327,932,000	213,469,492
2102	**ALLOWANCES**	**1,600,162,000**	**927,693,000**	**665,726,541**
210201	**Regular / Non-Regular Allowances**	**1,600,162,000**	**927,693,000**	**665,726,541**
21020104	Rent Supplement	343,243,000	131,418,000	145,082,268
21020108	Peculiar Allownance	84,016,000	41,089,000	35,421,452
21020114	Board Members Allowance	3,810,000	2,500,000	-
21020138	Furniture Allowance	25,000,000	-	-
21020149	Consolidated Allowance	1,096,012,000	726,941,000	457,339,929
21020164	Consequential Increase	48,082,000	25,745,000	27,882,892
22	**Other Recurrent Cost**	**150,700,000**	**147,000,000**	**113,659,354**
2202	**GOODS AND SERVICES**	**149,900,000**	**146,300,000**	**113,210,354**
220201	**Transport & Travelling - General**	**6,000,000**	**7,000,000**	**5,748,800**
22020102	Local Travel & Transport - Others	6,000,000	7,000,000	5,748,800
220202	**Utilities General**	**5,600,000**	**5,600,000**	**4,144,700**
22020201	Electricity Charges	4,000,000	4,000,000	3,105,000
22020203	Internet Access Charges	500,000	500,000	409,500
22020205	Water rates & Charges	500,000	500,000	370,200
22020206	Sewage Charges	500,000	500,000	200,000
22020211	Postal and Courier Payments & Services	100,000	100,000	60,000
220203	**Materials and Supplies - General**	**47,111,000**	**47,300,000**	**42,376,150**
22020301	Office Materials and Consumables	3,000,000	3,000,000	2,963,150
22020302	Books	-	500,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201300 Jigawa State College of Education

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020303	Newspapers	111,000	100,000	65,000
22020305	Printing of Non-security Documents	2,000,000	2,000,000	1,823,000
22020306	Printing of Security Documents	3,000,000	3,000,000	2,800,000
22020307	Drugs, Vaccines & Medical Supplies	1,000,000	1,000,000	920,000
22020309	Uniforms & Other Clothing	500,000	500,000	240,000
22020310	Teaching Aids, Laboratory and Instructional Materials	1,500,000	1,200,000	920,000
22020315	Examinations / Examination Materials	35,000,000	35,000,000	31,895,000
22020317	Reagents Chemicals and Cleansing Materials	1,000,000	1,000,000	750,000
220204	**Maintenance Services - General**	**14,600,000**	**13,700,000**	**11,562,300**
22020401	Maintenance of Motor Vehicles / Transport Equipment	4,000,000	4,000,000	3,536,000
22020402	Maintenance of Office Furniture	500,000	500,000	280,000
22020403	Maintenance of Office Building / Residential Quarters	2,000,000	2,000,000	1,680,000
22020404	Maintenance of Office / IT Equipment	1,200,000	1,200,000	1,120,300
22020405	Maintenance of Plants / Generators	1,000,000	1,000,000	919,000
22020406	Other Maintenance Services	1,500,000	1,500,000	1,200,000
22020411	Maintenance of Communication Equipments	1,200,000	1,000,000	720,000
22020418	Maintenance of Educational Equipments	1,700,000	1,000,000	815,000
22020419	Maintenance of Educational Buildings	1,000,000	1,000,000	902,000
22020421	Maintenance of Health Institution Buildings	500,000	500,000	390,000
220205	**Training - General**	**3,000,000**	**3,000,000**	**2,480,000**
22020501	Local Training	3,000,000	3,000,000	2,480,000
220206	**Other Services - General**	**3,500,000**	**4,000,000**	**3,105,000**
22020601	Security Services	500,000	500,000	290,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201300 Jigawa State College of Education

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020603	Residential Rent	2,000,000	2,500,000	1,910,000
22020605	Cleaning and Fumigation Services	1,000,000	1,000,000	905,000
220207	**Consulting and Professional Services**	**700,000**	**500,000**	**500,000**
22020701	Financial Consulting	700,000	500,000	500,000
220208	**Fuel and Lubricant - General**	**10,000,000**	**10,500,000**	**8,406,255**
22020801	Motor Vehicle Fuel Cost	5,000,000	5,500,000	4,105,255
22020803	Plant / Generator Fuel Cost	5,000,000	5,000,000	4,301,000
220209	**Financial Charges - General**	**420,000**	**400,000**	**304,596**
22020901	Bank Charges (Other than Interest)	120,000	100,000	84,596
22020912	Other Refunds	300,000	300,000	220,000
220210	**Miscellaneous Expenses - General**	**58,969,000**	**54,300,000**	**34,582,553**
22021001	Refreshment and Meals	6,000,000	6,000,000	5,602,000
22021002	Honorarium and Sitting Allowance Payments	4,000,000	5,000,000	3,802,450
22021003	Publicity and Advertisements	500,000	500,000	315,000
22021004	Medical Expenses	600,000	500,000	301,000
22021007	Welfare Packages	1,200,000	1,000,000	802,000
22021009	Sporting Activities	800,000	800,000	616,000
22021044	Committees and Commissions	2,500,000	4,000,000	3,199,103
22021046	Livestock feeding and Medicament	500,000	500,000	380,000
22021049	Special Health Programmes & Initiatives	11,000,000	12,000,000	10,530,000
22021057	Casual Workers	14,749,000	24,000,000	9,035,000
22021068	Governing Council Expenses	17,120,000	-	-
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**800,000**	**700,000**	**449,000**
220401	**Local Grants and Contributions**	**800,000**	**700,000**	**449,000**
22040109	Grants to Communities and NGOs	400,000	400,000	200,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201300 Jigawa State College of Education

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22040113	Assistance and Donations General	400,000	300,000	249,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700201400 Jigawa State College of Education and Legal Studies

Estimates of the amount required for the services of this organisation in the year 2025:

One Billion, One Hundred and Seventy Eight Million, Two Hundred and Twenty Two Thousand Naira

₦ 1,178,222,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,178,222,000**	**700,676,000**	**419,502,668**
21	Personnel Cost	1,028,722,000	582,676,000	348,504,489
22	Other Recurrent Cost	149,500,000	118,000,000	70,998,179

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700201400 Jigawa State College of Education and Legal Studies

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**284**	**945,050,581**	**254**	**221**
Consolidated Polytechnics and College of Education Salary Structure	**164**	**676,496,450**	**173**	**161**
Junior Staff	**56**	**133,591,722**	**81**	**58**
GL - 07	19	42,748,171	32	26
GL - 08	18	45,867,140	20	10
GL - 09	19	44,976,411	29	22
Intermediate Staff	**33**	**116,540,369**	**37**	**39**
GL - 11	33	116,540,369	37	39
Senior Staff	**75**	**426,364,359**	**55**	**64**
GL - 13	37	175,371,293	22	30
GL - 14	17	96,948,634	9	17
GL - 15	21	154,044,432	24	17
Consolidated Tertiary Education Institutions Salary Structure	**107**	**249,305,965**	**68**	**47**
Junior Staff	**55**	**73,864,770**	**39**	**17**
GL - 02	14	13,395,843	15	8
GL - 03	3	2,948,721	5	1
GL - 04	3	3,248,502	2	3
GL - 05	13	15,317,670	14	3
GL - 06	22	38,954,034	3	2
Intermediate Staff	**35**	**90,434,205**	**13**	**16**
GL - 07	21	49,258,249	5	6
GL - 08	6	16,483,476	5	5
GL - 09	8	24,692,480	3	5
Senior Staff	**17**	**85,006,990**	**16**	**14**

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700201400 Jigawa State College of Education and Legal Studies

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
GL - 11	9	33,426,666	9	9
GL - 13	2	9,865,390	2	2
GL - 14	2	11,799,826	1	1
GL - 15	4	29,915,108	4	2
General Salary Structure	**13**	**19,248,166**	**13**	**13**
Intermediate Staff	**13**	**19,248,166**	**13**	**13**
GL - 08	3	4,064,365	3	3
GL - 09	6	8,808,754	6	6
GL - 10	4	6,375,047	4	4

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201400 Jigawa State College of Education and Legal Studies

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,178,222,000**	**700,676,000**	**419,502,668**
21	**Personnel Cost**	**1,028,722,000**	**582,676,000**	**348,504,489**
2101	**SALARIES AND WAGES**	**296,671,000**	**157,744,000**	**100,381,353**
210101	**Salaries and Wages**	**296,671,000**	**157,744,000**	**100,381,353**
21010101	Salary	296,671,000	157,744,000	100,381,353
2102	**ALLOWANCES**	**717,051,000**	**410,933,000**	**244,111,451**
210201	**Regular / Non-Regular Allowances**	**717,051,000**	**410,933,000**	**244,111,451**
21020103	Transport Allowance	1,845,000	895,000	-
21020104	Rent Supplement	166,058,000	77,789,000	6,502,588
21020105	Meal Subsidy	780,000	397,000	-
21020106	Utility Allowance	890,000	278,000	-
21020108	Peculiar Allownance	39,219,000	25,880,000	17,452,887
21020109	Leave Transport Grant	1,032,000	520,000	-
21020112	Inducement Allowance	5,411,000	4,475,000	3,342,456
21020114	Board Members Allowance	1,125,000	900,000	750,000
21020130	Locum / Visiting Lecturers	27,000,000	20,000,000	5,579,979
21020137	Medical Allowance	2,315,000	1,157,000	771,472
21020143	End Of Tenure benefit	14,000,000	14,000,000	5,000,000
21020146	Arrears of Allowances	-	579,000	-
21020149	Consolidated Allowance	436,240,000	250,000,000	192,939,125
21020164	Consequential Increase	21,136,000	14,063,000	11,772,944
2103	**SOCIAL BENEFITS**	**15,000,000**	**14,000,000**	**4,011,685**
210301	**Social Benefits**	**15,000,000**	**14,000,000**	**4,011,685**
21030107	Once-in-4-Years Furniture Allowance	15,000,000	14,000,000	4,011,685
22	**Other Recurrent Cost**	**149,500,000**	**118,000,000**	**70,998,179**
2202	**GOODS AND SERVICES**	**149,000,000**	**118,000,000**	**70,998,179**
220201	**Transport & Travelling - General**	**14,000,000**	**14,000,000**	**5,667,800**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201400 Jigawa State College of Education and Legal Studies

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020102	Local Travel & Transport - Others	14,000,000	14,000,000	5,667,800
220202	**Utilities General**	**6,700,000**	**5,220,000**	**3,382,000**
22020203	Internet Access Charges	6,000,000	5,000,000	3,192,000
22020204	Satellites Broadcasting Access Charges	100,000	100,000	70,000
22020205	Water rates & Charges	600,000	120,000	120,000
220203	**Materials and Supplies - General**	**59,500,000**	**56,830,000**	**33,828,399**
22020301	Office Materials and Consumables	14,500,000	13,000,000	8,606,950
22020302	Books	2,500,000	2,000,000	1,450,000
22020305	Printing of Non-security Documents	7,000,000	6,000,000	4,811,149
22020307	Drugs, Vaccines & Medical Supplies	3,500,000	3,500,000	712,600
22020309	Uniforms & Other Clothing	500,000	500,000	350,000
22020310	Teaching Aids, Laboratory and Instructional Materials	16,500,000	21,830,000	9,245,200
22020315	Examinations / Examination Materials	15,000,000	10,000,000	8,652,500
220204	**Maintenance Services - General**	**12,550,000**	**9,550,000**	**6,396,700**
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,000,000	2,000,000	579,000
22020402	Maintenance of Office Furniture	2,500,000	2,500,000	1,500,000
22020403	Maintenance of Office Building / Residential Quarters	3,000,000	3,000,000	2,761,700
22020405	Maintenance of Plants / Generators	500,000	500,000	357,000
22020410	Maintenance of Street Lightings	750,000	750,000	549,000
22020415	Maintenance of Water Facilities	800,000	800,000	650,000
220205	**Training - General**	**3,000,000**	**2,500,000**	**2,200,000**
22020501	Local Training	3,000,000	2,500,000	2,200,000
220206	**Other Services - General**	**4,000,000**	**3,000,000**	**1,209,550**
22020601	Security Services	1,500,000	1,500,000	399,500
22020603	Residential Rent	500,000	500,000	115,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201400 Jigawa State College of Education and Legal Studies

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020605	Cleaning and Fumigation Services	1,500,000	500,000	245,050
22020609	Guidance and Counselling Services	500,000	500,000	450,000
220207	**Consulting and Professional Services**	**3,000,000**	**2,800,000**	**2,388,000**
22020702	Information Technology Consulting	500,000	500,000	350,000
22020705	Architectural Services	1,500,000	1,500,000	1,438,000
22020709	Auditing of Accounts	1,000,000	800,000	600,000
220208	**Fuel and Lubricant - General**	**11,000,000**	**3,000,000**	**2,635,000**
22020801	Motor Vehicle Fuel Cost	5,500,000	1,500,000	1,435,000
22020803	Plant / Generator Fuel Cost	5,500,000	1,500,000	1,200,000
220209	**Financial Charges - General**	**750,000**	**750,000**	**350,230**
22020901	Bank Charges (Other than Interest)	500,000	500,000	350,230
22020902	Insurance Premium	250,000	250,000	-
220210	**Miscellaneous Expenses - General**	**34,500,000**	**20,350,000**	**12,940,500**
22021001	Refreshment and Meals	3,000,000	3,000,000	260,000
22021002	Honorarium and Sitting Allowance Payments	5,000,000	3,000,000	2,400,000
22021003	Publicity and Advertisements	1,000,000	500,000	500,000
22021008	Subscription to Professional Bodies / National Council Registration	500,000	500,000	80,000
22021009	Sporting Activities	1,000,000	500,000	109,500
22021043	Official Presents and Souvenirs	1,000,000	1,000,000	840,000
22021044	Committees and Commissions	500,000	1,500,000	1,300,000
22021047	Community Engagement, Sensitization & Mobilization Activit	1,000,000	1,000,000	850,000
22021050	Official Ceremonies and Celebrations	1,000,000	1,000,000	750,000
22021057	Casual Workers	10,000,000	8,350,000	5,851,000
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	500,000	-	-
22021063	Accreditation Activities	10,000,000	-	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201400 Jigawa State College of Education and Legal Studies

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**500,000**	**-**	**-**
220401	**Local Grants and Contributions**	**500,000**	**-**	**-**
22040113	Assistance and Donations General	500,000	-	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700201500 Jigawa State College of Remedial Studies

Estimates of the amount required for the services of this organisation in the year 2025:
Five Hundred and Thirty Eight Million, Seven Hundred and Ninety Thousand Naira
₦ 538,790,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**538,790,000**	**266,856,000**	**137,528,024**
21	Personnel Cost	401,790,000	203,056,000	92,100,024
22	Other Recurrent Cost	137,000,000	63,800,000	45,428,000

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700201500 Jigawa State College of Remedial Studies

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**162**	**367,196,419**	**142**	**88**
Consolidated Polytechnics and College of Education Salary Structure	**99**	**265,633,921**	**105**	**56**
Junior Staff	**80**	**182,811,395**	**61**	**47**
GL - 07	31	65,476,697	16	10
GL - 08	39	94,897,703	32	31
GL - 09	10	22,436,995	13	6
Intermediate Staff	**10**	**33,767,743**	**32**	**6**
GL - 10		-	5	
GL - 11	10	33,767,743	16	6
GL - 12		-	11	
Senior Staff	**9**	**49,054,783**	**12**	**3**
GL - 13	4	18,291,043	6	2
GL - 14	3	16,499,138	1	
GL - 15	2	14,264,602	5	1
Consolidated Tertiary Education Institutions Salary Structure	**63**	**101,562,498**	**37**	**32**
Junior Staff	**47**	**52,524,023**	**33**	**19**
GL - 02	13	12,169,693	9	3
GL - 03	11	10,710,498	12	8
GL - 04	2	2,093,812	1	1
GL - 05	16	18,707,481	11	6
GL - 06	5	8,842,539		1
Intermediate Staff	**10**	**25,088,236**	**4**	**8**
GL - 07	6	14,073,786	3	4
GL - 08	3	8,012,130	1	3

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700201500 Jigawa State College of Remedial Studies

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
GL - 09	1	3,002,320		1
Senior Staff	**6**	**23,950,239**		**5**
GL - 11	5	18,110,050		5
GL - 14	1	5,840,189		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201500 Jigawa State College of Remedial Studies

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**538,790,000**	**266,856,000**	**137,528,024**
21	**Personnel Cost**	**401,790,000**	**203,056,000**	**92,100,024**
2101	**SALARIES AND WAGES**	**117,352,000**	**71,824,000**	**25,127,552**
210101	**Salaries and Wages**	**117,352,000**	**71,824,000**	**25,127,552**
21010101	Salary	117,352,000	71,824,000	25,127,552
2102	**ALLOWANCES**	**284,438,000**	**131,232,000**	**66,972,472**
210201	**Regular / Non-Regular Allowances**	**284,438,000**	**131,232,000**	**66,972,472**
21020104	Rent Supplement	68,835,000	38,755,000	15,354,970
21020108	Peculiar Allownance	16,237,000	12,748,000	3,327,678
21020113	Hazard / Hardship Allowance	-	750,000	-
21020114	Board Members Allowance	3,340,000	-	-
21020138	Furniture Allowance	12,000,000	12,000,000	-
21020143	End Of Tenure benefit	12,000,000	-	-
21020149	Consolidated Allowance	164,772,000	58,331,000	43,381,696
21020164	Consequential Increase	7,254,000	8,647,000	4,908,128
22	**Other Recurrent Cost**	**137,000,000**	**63,800,000**	**45,428,000**
2202	**GOODS AND SERVICES**	**135,390,000**	**63,200,000**	**44,878,000**
220201	**Transport & Travelling - General**	**6,750,000**	**5,000,000**	**3,600,000**
22020102	Local Travel & Transport - Others	6,750,000	5,000,000	3,600,000
220202	**Utilities General**	**11,880,000**	**800,000**	**450,000**
22020201	Electricity Charges	7,600,000	-	-
22020202	Telephone Charges	1,200,000	-	-
22020203	Internet Access Charges	675,000	500,000	200,000
22020204	Satellites Broadcasting Access Charges	1,500,000	-	-
22020205	Water rates & Charges	405,000	300,000	250,000
22020206	Sewage Charges	500,000	-	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201500 Jigawa State College of Remedial Studies

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220203	**Materials and Supplies - General**	**17,860,000**	**12,800,000**	**8,278,000**
22020301	Office Materials and Consumables	5,750,000	5,000,000	3,120,000
22020302	Books	1,350,000	1,000,000	478,000
22020303	Newspapers	1,980,000	-	-
22020305	Printing of Non-security Documents	270,000	200,000	150,000
22020307	Drugs, Vaccines & Medical Supplies	945,000	700,000	450,000
22020309	Uniforms & Other Clothing	540,000	400,000	280,000
22020310	Teaching Aids, Laboratory and Instructional Materials	675,000	500,000	300,000
22020315	Examinations / Examination Materials	5,750,000	5,000,000	3,500,000
22020317	Reagents Chemicals and Cleansing Materials	600,000	-	-
220204	**Maintenance Services - General**	**15,295,000**	**7,700,000**	**4,600,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	4,050,000	3,000,000	1,250,000
22020402	Maintenance of Office Furniture	945,000	700,000	400,000
22020403	Maintenance of Office Building / Residential Quarters	675,000	500,000	300,000
22020404	Maintenance of Office / IT Equipment	1,500,000	-	-
22020405	Maintenance of Plants / Generators	4,050,000	3,000,000	2,300,000
22020406	Other Maintenance Services	270,000	200,000	100,000
22020410	Maintenance of Street Lightings	1,500,000	-	-
22020415	Maintenance of Water Facilities	1,200,000	-	-
22020418	Maintenance of Educational Equipments	200,000	-	-
22020421	Maintenance of Health Institution Buildings	405,000	300,000	250,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	500,000	-	-
220205	**Training - General**	**16,750,000**	**5,000,000**	**3,000,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201500 Jigawa State College of Remedial Studies

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020501	Local Training	6,750,000	5,000,000	3,000,000
22020502	International Training	10,000,000	-	-
220206	**Other Services - General**	**10,450,000**	**5,000,000**	**3,750,000**
22020601	Security Services	1,350,000	1,000,000	750,000
22020603	Residential Rent	2,700,000	2,000,000	1,600,000
22020605	Cleaning and Fumigation Services	2,700,000	2,000,000	1,400,000
22020608	Rental of Plants, Equipments & Machinaries	200,000	-	-
22020612	Recruitment and Employment Activities	1,000,000	-	-
22020614	Hotels and Temporary Accomodatiom	2,500,000	-	-
220207	**Consulting and Professional Services**	**7,225,000**	**3,500,000**	**1,150,000**
22020701	Financial Consulting	2,700,000	2,000,000	150,000
22020702	Information Technology Consulting	1,500,000	-	-
22020703	Legal Service	300,000	-	-
22020704	Engineering Services	500,000	-	-
22020708	Medical Consulting	200,000	-	-
22020709	Auditing of Accounts	2,025,000	1,500,000	1,000,000
220208	**Fuel and Lubricant - General**	**13,745,000**	**8,700,000**	**5,430,000**
22020801	Motor Vehicle Fuel Cost	8,750,000	5,000,000	2,880,000
22020803	Plant / Generator Fuel Cost	4,995,000	3,700,000	2,550,000
220209	**Financial Charges - General**	**2,115,000**	**500,000**	**300,000**
22020901	Bank Charges (Other than Interest)	240,000	-	-
22020902	Insurance Premium	1,200,000	-	-
22020912	Other Refunds	675,000	500,000	300,000
220210	**Miscellaneous Expenses - General**	**33,320,000**	**14,200,000**	**14,320,000**
22021001	Refreshment and Meals	1,445,000	700,000	600,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201500 Jigawa State College of Remedial Studies

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021002	Honorarium and Sitting Allowance Payments	3,295,000	1,700,000	1,500,000
22021003	Publicity and Advertisements	1,000,000	-	-
22021004	Medical Expenses	1,400,000	-	-
22021006	Postage and Courier Services	150,000	-	-
22021008	Subscription to Professional Bodies / National Council Registration	2,000,000	-	-
22021009	Sporting Activities	1,350,000	1,000,000	650,000
22021010	Direct Teaching & Laboratory Cost	500,000	-	-
22021043	Official Presents and Souvenirs	1,000,000	-	-
22021044	Committees and Commissions	1,080,000	800,000	600,000
22021049	Special Health Programmes & Initiatives	675,000	500,000	400,000
22021050	Official Ceremonies and Celebrations	675,000	500,000	450,000
22021057	Casual Workers	6,600,000	10t	4,120,000
22021063	Accreditation Activities	12,150,000	9,000,000	6,000,000
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**1,610,000**	**600,000**	**550,000**
220401	**Local Grants and Contributions**	**1,610,000**	**600,000**	**550,000**
22040103	Grants to Local Governments – Recurrent	405,000	300,000	300,000
22040109	Grants to Communities and NGOs	500,000	-	-
22040110	Grant to Academic Institutions	300,000	-	-
22040113	Assistance and Donations General	405,000	300,000	250,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700201601 Jigawa State Information Technology and Digital Economy Agency

Estimates of the amount required for the services of this organisation in the year 2025:

Sixty Four Million, Eight Hundred and One Thousand Naira

₦ 64,801,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**64,801,000**	**27,312,000**	**-**
21	Personnel Cost	12,201,000	2,312,000	-
22	Other Recurrent Cost	52,600,000	25,000,000	-

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700201601 Jigawa State Information Technology and Digital Economy Agency

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**10**	**11,285,755**	**5**	
General Salary Structure	**10**	**11,285,755**	**5**	
Junior Staff	**3**	**2,699,641**	**3**	
GL - 03	3	2,699,641	3	
Intermediate Staff	**7**	**8,586,114**	**2**	
GL - 08	7	8,586,114	2	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201601 Jigawa State Information Technology and Digital Economy Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**64,801,000**	**27,312,000**	**-**
21	**Personnel Cost**	**12,201,000**	**2,312,000**	**-**
2101	**SALARIES AND WAGES**	**5,244,000**	**1,017,000**	**-**
210101	**Salaries and Wages**	**5,244,000**	**1,017,000**	**-**
21010101	Salary	5,244,000	1,017,000	-
2102	**ALLOWANCES**	**6,957,000**	**1,294,000**	**-**
210201	**Regular / Non-Regular Allowances**	**6,957,000**	**1,294,000**	**-**
21020103	Transport Allowance	1,409,000	316,000	-
21020104	Rent Supplement	1,049,000	203,000	-
21020105	Meal Subsidy	597,000	137,000	-
21020106	Utility Allowance	682,000	92,000	-
21020109	Leave Transport Grant	524,000	102,000	-
21020113	Hazard / Hardship Allowance	915,000	-	-
21020137	Medical Allowance	1,780,000	445,000	-
22	**Other Recurrent Cost**	**52,600,000**	**25,000,000**	**-**
2202	**GOODS AND SERVICES**	**52,600,000**	**25,000,000**	**-**
220201	**Transport & Travelling - General**	**4,000,000**	**4,000,000**	**-**
22020102	Local Travel & Transport - Others	4,000,000	4,000,000	-
220202	**Utilities General**	**9,100,000**	**1,500,000**	**-**
22020203	Internet Access Charges	8,600,000	1,000,000	-
22020204	Satellites Broadcasting Access Charges	500,000	500,000	-
220203	**Materials and Supplies - General**	**3,500,000**	**3,500,000**	**-**
22020301	Office Materials and Consumables	2,500,000	2,500,000	-
22020305	Printing of Non-security Documents	1,000,000	1,000,000	-
220204	**Maintenance Services - General**	**6,000,000**	**6,000,000**	**-**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	1,000,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201601 Jigawa State Information Technology and Digital Economy Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020403	Maintenance of Office Building / Residential Quarters	1,000,000	1,000,000	-
22020404	Maintenance of Office / IT Equipment	2,000,000	2,000,000	-
22020411	Maintenance of Communication Equipments	2,000,000	2,000,000	-
220205	**Training - General**	**2,000,000**	**2,000,000**	**-**
22020501	Local Training	2,000,000	2,000,000	-
220207	**Consulting and Professional Services**	**2,000,000**	**2,000,000**	**-**
22020702	Information Technology Consulting	2,000,000	2,000,000	-
220208	**Fuel and Lubricant - General**	**3,500,000**	**3,500,000**	**-**
22020801	Motor Vehicle Fuel Cost	3,000,000	3,000,000	-
22020803	Plant / Generator Fuel Cost	500,000	500,000	-
220209	**Financial Charges - General**	**50,000**	**50,000**	**-**
22020901	Bank Charges (Other than Interest)	50,000	50,000	-
220210	**Miscellaneous Expenses - General**	**22,450,000**	**2,450,000**	**-**
22021001	Refreshment and Meals	700,000	700,000	-
22021002	Honorarium and Sitting Allowance Payments	750,000	750,000	-
22021003	Publicity and Advertisements	1,000,000	1,000,000	-
22021063	Accreditation Activities	20,000,000	-	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700201701 Jigawa State Senior Secondary Education Board (JSSSEB)

Estimates of the amount required for the services of this organisation in the year 2025:

One Hundred and Fourteen Million, Six Hundred and Forty Six Thousand Naira

₦ 114,646,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**114,646,000**	**50,000,000**	**-**
21	Personnel Cost	14,646,000	-	-
22	Other Recurrent Cost	100,000,000	50,000,000	-

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700201701 Jigawa State Senior Secondary Education Board (JSSSEB)

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**11**	**14,645,866**		
General Salary Structure	**11**	**14,645,866**		
Junior Staff	**3**	**2,743,071**		
GL - 03	3	2,743,071		
Intermediate Staff	**7**	**8,474,639**		
GL - 07	3	3,421,773		
GL - 08	4	5,052,866		
Senior Staff	**1**	**3,428,156**		
GL - 17	1	3,428,156		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201701 Jigawa State Senior Secondary Education Board (JSSSEB)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**114,646,000**	**50,000,000**	**-**
21	**Personnel Cost**	**14,646,000**	**-**	**-**
2101	**SALARIES AND WAGES**	**6,626,000**	**-**	**-**
210101	**Salaries and Wages**	**6,626,000**	**-**	**-**
21010101	Salary	6,626,000	-	-
2102	**ALLOWANCES**	**8,020,000**	**-**	**-**
210201	**Regular / Non-Regular Allowances**	**8,020,000**	**-**	**-**
21020103	Transport Allowance	1,558,000	-	-
21020104	Rent Supplement	1,325,000	-	-
21020105	Meal Subsidy	658,000	-	-
21020106	Utility Allowance	752,000	-	-
21020107	Entertainment	25,000	-	-
21020109	Leave Transport Grant	663,000	-	-
21020117	Domestic Staff Allowance	840,000	-	-
21020136	Responsibility Allowance	240,000	-	-
21020137	Medical Allowance	1,958,000	-	-
22	**Other Recurrent Cost**	**100,000,000**	**50,000,000**	**-**
2202	**GOODS AND SERVICES**	**100,000,000**	**50,000,000**	**-**
220201	**Transport & Travelling - General**	**20,000,000**	**10,000,000**	**-**
22020102	Local Travel & Transport - Others	20,000,000	10,000,000	-
220203	**Materials and Supplies - General**	**54,000,000**	**29,500,000**	**-**
22020301	Office Materials and Consumables	4,500,000	3,500,000	-
22020305	Printing of Non-security Documents	4,500,000	3,000,000	-
22020307	Drugs, Vaccines & Medical Supplies	5,000,000	3,000,000	-
22020310	Teaching Aids, Laboratory and Instructional Materials	20,000,000	10,000,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201701 Jigawa State Senior Secondary Education Board (JSSSEB)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020312	Production , Publication and Circulation of Annual Financial Statement	20,000,000	10,000,000	-
220204	**Maintenance Services - General**	**12,850,000**	**5,850,000**	**-**
22020401	Maintenance of Motor Vehicles / Transport Equipment	350,000	350,000	-
22020402	Maintenance of Office Furniture	1,500,000	500,000	-
22020403	Maintenance of Office Building / Residential Quarters	1,500,000	500,000	-
22020404	Maintenance of Office / IT Equipment	1,500,000	500,000	-
22020418	Maintenance of Educational Equipments	4,000,000	2,000,000	-
22020419	Maintenance of Educational Buildings	4,000,000	2,000,000	-
220205	**Training - General**	**4,000,000**	**3,000,000**	**-**
22020501	Local Training	4,000,000	3,000,000	-
220206	**Other Services - General**	**1,500,000**	**200,000**	**-**
22020609	Guidance and Counselling Services	1,500,000	200,000	-
220208	**Fuel and Lubricant - General**	**3,700,000**	**700,000**	**-**
22020801	Motor Vehicle Fuel Cost	3,700,000	700,000	-
220209	**Financial Charges - General**	**50,000**	**50,000**	**-**
22020901	Bank Charges (Other than Interest)	50,000	50,000	-
220210	**Miscellaneous Expenses - General**	**3,900,000**	**700,000**	**-**
22021002	Honorarium and Sitting Allowance Payments	1,000,000	200,000	-
22021003	Publicity and Advertisements	900,000	100,000	-
22021047	Community Engagement, Sensitization & Mobilization Activit	1,000,000	100,000	-
22021052	Project Monitoring & Evaluation (M & E) Expenses	1,000,000	300,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700201801 Jigawa State Education Resources Agency (JSERD)

Estimates of the amount required for the services of this organisation in the year 2025:

One Billion, Three Hundred and Twenty Nine Million, Five Hundred and Sixty Thousand Naira

₦ 1,329,560,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,329,560,000**	**-**	**-**
22	Other Recurrent Cost	1,329,560,000	-	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201801 Jigawa State Education Resources Agency (JSERD)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,329,560,000**	**-**	**-**
22	**Other Recurrent Cost**	**1,329,560,000**	**-**	**-**
2202	**GOODS AND SERVICES**	**1,329,560,000**	**-**	**-**
220201	**Transport & Travelling - General**	**1,000,000**	**-**	**-**
22020102	Local Travel & Transport - Others	1,000,000	-	-
220203	**Materials and Supplies - General**	**1,260,500,000**	**-**	**-**
22020301	Office Materials and Consumables	2,000,000	-	-
22020305	Printing of Non-security Documents	1,500,000	-	-
22020315	Examinations / Examination Materials	1,257,000,000	-	-
220204	**Maintenance Services - General**	**5,500,000**	**-**	**-**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	-	-
22020402	Maintenance of Office Furniture	1,500,000	-	-
22020404	Maintenance of Office / IT Equipment	1,000,000	-	-
22020418	Maintenance of Educational Equipments	1,000,000	-	-
220205	**Training - General**	**1,800,000**	**-**	**-**
22020501	Local Training	1,800,000	-	-
220206	**Other Services - General**	**8,000,000**	**-**	**-**
22020615	Monitoring/Inspection of Public/ private Institutions & Other Activitie	8,000,000	-	-
220210	**Miscellaneous Expenses - General**	**52,760,000**	**-**	**-**
22021001	Refreshment and Meals	2,000,000	-	-
22021002	Honorarium and Sitting Allowance Payments	1,500,000	-	-
22021003	Publicity and Advertisements	500,000	-	-
22021009	Sporting Activities	10,000,000	-	-
22021044	Committees and Commissions	500,000	-	-
22021050	Official Ceremonies and Celebrations	300,000	-	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201801 Jigawa State Education Resources Agency (JSERD)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021057	Casual Workers	960,000	-	-
22021065	Awards and Prizes of Excellence	15,000,000	-	-
22021073	Guidance & Counselling Activities	10,000,000	-	-
22021075	Extra-curricula Activities (Quiz, Debates, etc)	10,000,000	-	-
22021080	Distribution Instructional Materials & Other Activities	2,000,000	-	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700201901 Khadija University Majia

Estimates of the amount required for the services of this organisation in the year 2025:

Five Hundred and One Million, Two Hundred and Twelve Thousand Naira

₦ 501,212,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**501,212,000**	**-**	**-**
21	Personnel Cost	60,872,000	-	-
22	Other Recurrent Cost	440,340,000	-	-

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700201901 Khadija University Majia

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**50**	**60,872,217**		
Consolidated Tertiary Institutions Salary Structure II	**50**	**60,872,217**		
Junior Staff	**20**	**15,121,153**		
GL - 02	6	3,083,461		
GL - 03	4	2,095,987		
GL - 06	10	9,941,705		
Intermediate Staff	**30**	**45,751,064**		
GL - 07	10	14,065,850		
GL - 08	20	31,685,214		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201901 Khadija University Majia

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**501,212,000**	**-**	**-**
21	**Personnel Cost**	**60,872,000**	**-**	**-**
2101	**SALARIES AND WAGES**	**29,915,000**	**-**	**-**
210101	**Salaries and Wages**	**29,915,000**	**-**	**-**
21010101	Salary	29,915,000	-	-
2102	**ALLOWANCES**	**30,957,000**	**-**	**-**
210201	**Regular / Non-Regular Allowances**	**30,957,000**	**-**	**-**
21020115	Journal Allowance	4,198,000	-	-
21020138	Furniture Allowance	11,229,000	-	-
21020151	Research Allowance	2,099,000	-	-
21020165	Examination Supervision	5,983,000	-	-
21020166	Industrial Supervision	3,259,000	-	-
21020167	Field Trip	4,188,000	-	-
22	**Other Recurrent Cost**	**440,340,000**	**-**	**-**
2202	**GOODS AND SERVICES**	**440,340,000**	**-**	**-**
220201	**Transport & Travelling - General**	**40,000,000**	**-**	**-**
22020102	Local Travel & Transport - Others	40,000,000	-	-
220202	**Utilities General**	**27,650,000**	**-**	**-**
22020201	Electricity Charges	20,000,000	-	-
22020202	Telephone Charges	5,000,000	-	-
22020203	Internet Access Charges	1,500,000	-	-
22020204	Satellites Broadcasting Access Charges	500,000	-	-
22020205	Water rates & Charges	50,000	-	-
22020206	Sewage Charges	400,000	-	-
22020210	Other Utility Charges	200,000	-	-
220203	**Materials and Supplies - General**	**85,350,000**	**-**	**-**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201901 Khadija University Majia

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020301	Office Materials and Consumables	25,000,000	-	-
22020302	Books	1,500,000	-	-
22020303	Newspapers	2,500,000	-	-
22020305	Printing of Non-security Documents	21,850,000	-	-
22020307	Drugs, Vaccines & Medical Supplies	10,000,000	-	-
22020309	Uniforms & Other Clothing	1,500,000	-	-
22020310	Teaching Aids, Laboratory and Instructional Materials	10,000,000	-	-
22020315	Examinations / Examination Materials	10,000,000	-	-
22020317	Reagents Chemicals and Cleansing Materials	3,000,000	-	-
220204	**Maintenance Services - General**	**49,190,000**	**-**	**-**
22020401	Maintenance of Motor Vehicles / Transport Equipment	15,000,000	-	-
22020402	Maintenance of Office Furniture	1,000,000	-	-
22020403	Maintenance of Office Building / Residential Quarters	10,000,000	-	-
22020404	Maintenance of Office / IT Equipment	5,000,000	-	-
22020405	Maintenance of Plants / Generators	10,000,000	-	-
22020406	Other Maintenance Services	1,500,000	-	-
22020415	Maintenance of Water Facilities	5,000,000	-	-
22020418	Maintenance of Educational Equipments	350,000	-	-
22020425	Maintenance of Lab/Workshop Tools and Instrument	1,340,000	-	-
220205	**Training - General**	**25,000,000**	**-**	**-**
22020501	Local Training	25,000,000	-	-
220206	**Other Services - General**	**43,300,000**	**-**	**-**
22020601	Security Services	15,000,000	-	-
22020603	Residential Rent	2,000,000	-	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201901 Khadija University Majia

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020605	Cleaning and Fumigation Services	20,000,000	-	-
22020606	Land Use Charges	4,000,000	-	-
22020608	Rental of Plants, Equipments & Machinaries	300,000	-	-
22020612	Recruitment and Employment Activities	2,000,000	-	-
220207	**Consulting and Professional Services**	**18,000,000**	**-**	**-**
22020701	Financial Consulting	5,000,000	-	-
22020702	Information Technology Consulting	2,000,000	-	-
22020703	Legal Service	4,500,000	-	-
22020704	Engineering Services	500,000	-	-
22020708	Medical Consulting	3,000,000	-	-
22020709	Auditing of Accounts	3,000,000	-	-
220208	**Fuel and Lubricant - General**	**70,000,000**	**-**	**-**
22020801	Motor Vehicle Fuel Cost	40,000,000	-	-
22020803	Plant / Generator Fuel Cost	30,000,000	-	-
220209	**Financial Charges - General**	**350,000**	**-**	**-**
22020901	Bank Charges (Other than Interest)	350,000	-	-
220210	**Miscellaneous Expenses - General**	**81,500,000**	**-**	**-**
22021001	Refreshment and Meals	25,000,000	-	-
22021002	Honorarium and Sitting Allowance Payments	10,000,000	-	-
22021003	Publicity and Advertisements	3,000,000	-	-
22021004	Medical Expenses	2,000,000	-	-
22021006	Postage and Courier Services	500,000	-	-
22021008	Subscription to Professional Bodies / National Council Registration	3,000,000	-	-
22021009	Sporting Activities	2,000,000	-	-
22021010	Direct Teaching & Laboratory Cost	3,000,000	-	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700201901 Khadija University Majia

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021043	Official Presents and Souvenirs	4,000,000	-	-
22021044	Committees and Commissions	6,000,000	-	-
22021050	Official Ceremonies and Celebrations	5,000,000	-	-
22021063	Accreditation Activities	1,500,000	-	-
22021065	Awards and Prizes of Excellence	1,500,000	-	-
22021068	Governing Council Expenses	15,000,000	-	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700300200 Jigawa State Educational Quality Assurance Agency (JISEQAA)

Estimates of the amount required for the services of this organisation in the year 2025:

Thirty Three Million, Eight Hundred and Ninety Seven Thousand Naira

₦ 33,897,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**33,897,000**	**23,005,000**	**10,508,221**
21	Personnel Cost	13,770,000	1,075,000	708,521
22	Other Recurrent Cost	20,127,000	21,930,000	9,799,700

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700300200 Jigawa State Educational Quality Assurance Agency (JISEQAA)

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**16**	**16,093,029**	**2**	**2**
General Salary Structure	**16**	**16,093,029**	**2**	**2**
Junior Staff	**10**	**8,844,781**	**1**	**1**
GL - 02	10	8,844,781		
GL - 05		-	1	1
Intermediate Staff	**6**	**7,248,248**	**1**	**1**
GL - 07	2	2,341,897		1
GL - 08	4	4,906,351	1	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700300200 Jigawa State Educational Quality Assurance Agency (JISEQAA)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**33,897,000**	**23,005,000**	**10,508,221**
21	**Personnel Cost**	**13,770,000**	**1,075,000**	**708,521**
2101	**SALARIES AND WAGES**	**5,717,000**	**520,000**	**332,352**
210101	**Salaries and Wages**	**5,717,000**	**520,000**	**332,352**
21010101	Salary	5,717,000	520,000	332,352
2102	**ALLOWANCES**	**8,053,000**	**556,000**	**376,169**
210201	**Regular / Non-Regular Allowances**	**8,053,000**	**556,000**	**376,169**
21020103	Transport Allowance	2,349,000	128,000	85,464
21020104	Rent Supplement	1,143,000	104,000	66,470
21020105	Meal Subsidy	1,016,000	56,000	37,192
21020106	Utility Allowance	680,000	38,000	35,120
21020109	Leave Transport Grant	572,000	52,000	33,235
21020113	Hazard / Hardship Allowance	869,000	-	-
21020137	Medical Allowance	1,424,000	178,000	118,688
22	**Other Recurrent Cost**	**20,127,000**	**21,930,000**	**9,799,700**
2202	**GOODS AND SERVICES**	**19,777,000**	**21,580,000**	**9,699,700**
220201	**Transport & Travelling - General**	**4,000,000**	**4,000,000**	**400,000**
22020102	Local Travel & Transport - Others	1,000,000	1,000,000	400,000
22020103	International Travel & Transport - Training	3,000,000	3,000,000	-
220202	**Utilities General**	**251,000**	**250,000**	**90,000**
22020201	Electricity Charges	51,000	50,000	-
22020203	Internet Access Charges	100,000	100,000	50,000
22020204	Satellites Broadcasting Access Charges	100,000	100,000	40,000
220203	**Materials and Supplies - General**	**700,000**	**700,000**	**268,400**
22020301	Office Materials and Consumables	300,000	300,000	100,000
22020303	Newspapers	200,000	200,000	118,400

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700300200 Jigawa State Educational Quality Assurance Agency (JISEQAA)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020305	Printing of Non-security Documents	200,000	200,000	50,000
220204	**Maintenance Services - General**	**3,477,000**	**3,350,000**	**1,343,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,127,000	3,000,000	1,259,000
22020402	Maintenance of Office Furniture	150,000	150,000	50,000
22020404	Maintenance of Office / IT Equipment	200,000	200,000	34,000
220205	**Training - General**	**1,840,000**	**1,500,000**	**594,880**
22020501	Local Training	1,840,000	1,500,000	594,880
220208	**Fuel and Lubricant - General**	**2,200,000**	**2,200,000**	**1,535,000**
22020801	Motor Vehicle Fuel Cost	2,000,000	2,000,000	1,500,000
22020802	Other Transport Equipment Fuel Cost	200,000	200,000	35,000
220209	**Financial Charges - General**	**60,000**	**60,000**	**40,320**
22020901	Bank Charges (Other than Interest)	60,000	60,000	40,320
220210	**Miscellaneous Expenses - General**	**7,249,000**	**9,520,000**	**5,428,100**
22021001	Refreshment and Meals	400,000	400,000	120,000
22021003	Publicity and Advertisements	100,000	100,000	50,000
22021006	Postage and Courier Services	20,000	20,000	10,000
22021052	Project Monitoring & Evaluation (M & E) Expenses	6,729,000	9,000,000	5,248,100
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**350,000**	**350,000**	**100,000**
220401	**Local Grants and Contributions**	**350,000**	**350,000**	**100,000**
22040113	Assistance and Donations General	350,000	350,000	100,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 051700400401 Agency for Teachers Training and Education Leadership

Estimates of the amount required for the services of this organisation in the year 2025:

One Hundred and Twenty Two Million, One Hundred and Seventy Eight Thousand Naira

₦ 122,178,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**122,178,000**	**-**	**-**
21	Personnel Cost	13,878,000	-	-
22	Other Recurrent Cost	108,300,000	-	-

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 051700400401 Agency for Teachers Training and Education Leadership

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**15**	**17,721,993**		
General Salary Structure	**15**	**17,721,993**		
Intermediate Staff	**15**	**17,721,993**		
GL - 07	10	11,405,911		
GL - 08	5	6,316,082		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700400401 Agency for Teachers Training and Education Leadership

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**122,178,000**	**-**	**-**
21	**Personnel Cost**	**13,878,000**	**-**	**-**
2101	**SALARIES AND WAGES**	**6,397,000**	**-**	**-**
210101	**Salaries and Wages**	**6,397,000**	**-**	**-**
21010101	Salary	6,397,000	-	-
2102	**ALLOWANCES**	**7,481,000**	**-**	**-**
210201	**Regular / Non-Regular Allowances**	**7,481,000**	**-**	**-**
21020103	Transport Allowance	2,409,000	-	-
21020104	Rent Supplement	1,279,000	-	-
21020105	Meal Subsidy	1,070,000	-	-
21020106	Utility Allowance	748,000	-	-
21020109	Leave Transport Grant	640,000	-	-
21020137	Medical Allowance	1,335,000	-	-
22	**Other Recurrent Cost**	**108,300,000**	**-**	**-**
2202	**GOODS AND SERVICES**	**108,300,000**	**-**	**-**
220201	**Transport & Travelling - General**	**5,000,000**	**-**	**-**
22020102	Local Travel & Transport - Others	5,000,000	-	-
220203	**Materials and Supplies - General**	**4,200,000**	**-**	**-**
22020301	Office Materials and Consumables	2,000,000	-	-
22020303	Newspapers	200,000	-	-
22020305	Printing of Non-security Documents	2,000,000	-	-
220204	**Maintenance Services - General**	**13,000,000**	**-**	**-**
22020401	Maintenance of Motor Vehicles / Transport Equipment	4,000,000	-	-
22020402	Maintenance of Office Furniture	2,000,000	-	-
22020404	Maintenance of Office / IT Equipment	3,000,000	-	-
22020405	Maintenance of Plants / Generators	2,000,000	-	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 051700400401 Agency for Teachers Training and Education Leadership

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020418	Maintenance of Educational Equipments	2,000,000	-	-
220205	**Training - General**	**80,000,000**	**-**	**-**
22020501	Local Training	80,000,000	-	-
220206	**Other Services - General**	**2,000,000**	**-**	**-**
22020615	Monitoring/Inspection of Public/ private Institutions & Other Activitie	2,000,000	-	-
220208	**Fuel and Lubricant - General**	**3,000,000**	**-**	**-**
22020801	Motor Vehicle Fuel Cost	2,000,000	-	-
22020803	Plant / Generator Fuel Cost	1,000,000	-	-
220209	**Financial Charges - General**	**100,000**	**-**	**-**
22020901	Bank Charges (Other than Interest)	100,000	-	-
220210	**Miscellaneous Expenses - General**	**1,000,000**	**-**	**-**
22021002	Honorarium and Sitting Allowance Payments	1,000,000	-	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052100100100 Ministry of Health

Estimates of the amount required for the services of this organisation in the year 2025:
Four Billion, Two Hundred and Sixty Two Million, One Hundred and Ten Thousand Naira
₦ 4,262,110,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**4,262,110,000**	**2,158,441,000**	**1,220,113,460**
21	Personnel Cost	3,903,510,000	1,868,441,000	988,377,064
22	Other Recurrent Cost	358,600,000	290,000,000	231,736,396

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100100 Ministry of Health

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**1,358**	**2,806,558,903**	**3,057**	**1,356**
Consolidated Health Salary Structure	**1,183**	**2,266,182,170**	**2,813**	**1,208**
Junior Staff	**363**	**364,589,692**	**2,134**	**446**
GL - 02	17	13,587,500	520	24
GL - 03	17	14,176,599	371	14
GL - 04	10	8,891,464	8	9
GL - 05	70	69,087,304	164	117
GL - 06	249	258,846,825	1,071	282
Intermediate Staff	**772**	**1,707,511,089**	**643**	**718**
GL - 07	170	319,861,922	361	215
GL - 08	402	884,013,871	174	386
GL - 09	158	392,877,687	79	82
GL - 10	42	110,757,609	29	35
Senior Staff	**48**	**194,081,389**	**36**	**44**
GL - 11	8	24,447,430	6	6
GL - 12	20	73,268,525	12	21
GL - 13	11	48,566,336	12	10
GL - 14	9	47,799,098	6	7
Consolidated Medical Salary Structure	**170**	**531,836,471**	**241**	**145**
Junior Staff	**148**	**416,646,473**	**213**	**128**
GL - 01	91	233,375,055	155	76
GL - 02	57	183,271,418	58	52
Intermediate Staff	**19**	**90,384,732**	**25**	**15**
GL - 03	13	55,665,312	19	11
GL - 04	4	21,896,732	3	2
GL - 05	2	12,822,688	3	2

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100100 Ministry of Health

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Senior Staff	**3**	**24,805,266**	**3**	**2**
GL - 06	3	24,805,266	3	2
General Salary Structure	**5**	**8,540,262**	**3**	**3**
Intermediate Staff	**2**	**2,453,175**		
GL - 08	2	2,453,175		
Senior Staff	**3**	**6,087,087**	**3**	**3**
GL - 13	1	1,961,399	2	2
GL - 14	2	4,125,688	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100100 Ministry of Health

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**4,262,110,000**	**2,158,441,000**	**1,220,113,460**
21	**Personnel Cost**	**3,903,510,000**	**1,868,441,000**	**988,377,064**
2101	**SALARIES AND WAGES**	**1,756,471,000**	**916,840,000**	**289,842,968**
210101	**Salaries and Wages**	**1,756,471,000**	**916,840,000**	**289,842,968**
21010101	Salary	1,756,471,000	916,840,000	289,842,968
2102	**ALLOWANCES**	**2,147,039,000**	**951,601,000**	**698,534,096**
210201	**Regular / Non-Regular Allowances**	**2,147,039,000**	**951,601,000**	**698,534,096**
21020103	Transport Allowance	429,421,000	227,000	151,032
21020104	Rent Supplement	296,406,000	373,000	252,610
21020105	Meal Subsidy	375,000	100,000	66,480
21020106	Utility Allowance	275,000	75,000	50,160
21020109	Leave Transport Grant	420,000	186,000	126,305
21020113	Hazard / Hardship Allowance	51,267,000	33,434,000	28,943,472
21020114	Board Members Allowance	3,240,000	3,240,000	-
21020115	Journal Allowance	2,528,000	1,586,000	1,532,262
21020119	Call Duty Allowance	154,659,000	119,985,000	103,106,317
21020120	Shift Duty Allowance	39,876,000	24,795,000	26,584,145
21020129	Contract Addition	570,000	438,000	292,043
21020130	Locum / Visiting Lecturers	102,822,000	115,916,000	-
21020136	Responsibility Allowance	66,000	60,000	40,000
21020137	Medical Allowance	1,039,000	267,000	178,032
21020146	Arrears of Allowances	1,567,000	1,567,000	-
21020149	Consolidated Allowance	939,903,000	565,000,000	469,045,021
21020153	Non Clinical Allowance	2,625,000	2,584,000	1,591,122
21020154	Project Allowance for Medical Students	8,461,000	3,375,000	5,127,877
21020155	Specialist Allowance (Medical Consultant)	1,735,000	1,577,000	1,051,288

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100100 Ministry of Health

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
21020161	Non Clinical Duty	3,938,000	3,580,000	2,386,446
21020164	Consequential Increase	105,846,000	73,238,000	58,009,484
22	**Other Recurrent Cost**	**358,600,000**	**290,000,000**	**231,736,396**
2202	**GOODS AND SERVICES**	**358,600,000**	**290,000,000**	**231,736,396**
220201	**Transport & Travelling - General**	**20,000,000**	**16,920,000**	**11,275,600**
22020102	Local Travel & Transport - Others	20,000,000	16,920,000	11,275,600
220202	**Utilities General**	**1,515,000**	**1,708,000**	**918,400**
22020203	Internet Access Charges	941,000	882,000	570,400
22020204	Satellites Broadcasting Access Charges	574,000	826,000	348,000
220203	**Materials and Supplies - General**	**75,379,000**	**5,478,000**	**45,626,816**
22020301	Office Materials and Consumables	73,329,000	2,641,000	44,441,816
22020302	Books	413,000	491,000	250,000
22020305	Printing of Non-security Documents	1,493,000	2,296,000	905,000
22020309	Uniforms & Other Clothing	144,000	50,000	30,000
220204	**Maintenance Services - General**	**19,345,000**	**21,800,000**	**10,242,600**
22020401	Maintenance of Motor Vehicles / Transport Equipment	11,784,000	15,639,000	7,141,600
22020402	Maintenance of Office Furniture	990,000	1,000,000	600,000
22020403	Maintenance of Office Building / Residential Quarters	4,127,000	2,716,000	2,501,000
22020420	Maintenance of Medical Equipments	2,445,000	2,445,000	-
220205	**Training - General**	**7,022,000**	**8,775,000**	**4,256,000**
22020501	Local Training	7,022,000	8,775,000	4,256,000
220208	**Fuel and Lubricant - General**	**17,306,000**	**12,564,000**	**10,488,530**
22020801	Motor Vehicle Fuel Cost	17,306,000	12,564,000	10,488,530
220210	**Miscellaneous Expenses - General**	**218,032,000**	**222,756,000**	**148,928,450**
22021001	Refreshment and Meals	7,835,000	4,363,000	4,748,700

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100100 Ministry of Health

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021002	Honorarium and Sitting Allowance Payments	13,243,000	6,780,000	8,026,300
22021006	Postage and Courier Services	200,000	173,000	-
22021044	Committees and Commissions	1,271,000	848,000	770,000
22021045	Institutional Feeding	161,780,000	181,178,000	122,230,450
22021050	Official Ceremonies and Celebrations	1,757,000	1,665,000	1,065,000
22021053	National Councils Meetings	7,000,000	7,000,000	-
22021057	Casual Workers	-	10t	-
22021064	Emergency Preparedness and Response	19,945,000	15,750,000	12,088,000
22021077	Sexual Assault Referral Centre Expenses/ Coordination	5,000,000	5,000,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052100100110 Babura General Hospital

Estimates of the amount required for the services of this organisation in the year 2025:

Five Hundred and Thirty Nine Million, Five Hundred and Eighty Thousand Naira

₦ 539,580,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**539,580,000**	**366,777,000**	**259,863,801**
21	Personnel Cost	415,580,000	245,727,000	178,627,905
22	Other Recurrent Cost	124,000,000	121,050,000	81,235,896

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100110 Babura General Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**165**	**338,225,720**	**196**	**166**
Consolidated Health Salary Structure	**162**	**327,043,654**	**163**	**163**
Junior Staff	**41**	**36,319,583**	**41**	**43**
GL - 01		-		1
GL - 02	7	5,543,865	7	7
GL - 03	16	13,170,073	17	14
GL - 04	4	3,506,425	6	5
GL - 05	3	2,915,020	3	2
GL - 06	11	11,184,200	8	14
Intermediate Staff	**99**	**215,476,521**	**101**	**98**
GL - 07	38	70,260,051	46	45
GL - 08	30	64,820,984	22	22
GL - 09	11	26,887,208	19	10
GL - 10	20	53,508,278	14	21
Senior Staff	**22**	**75,247,550**	**21**	**22**
GL - 11	12	37,171,977	10	10
GL - 12	9	33,494,420	10	10
GL - 13	1	4,581,153	1	2
Consolidated Medical Salary Structure	**2**	**9,588,304**	**2**	**2**
Junior Staff	**1**	**3,176,960**	**1**	**1**
GL - 02	1	3,176,960	1	1
Intermediate Staff	**1**	**6,411,344**	**1**	**1**
GL - 04		-	1	
GL - 05	1	6,411,344		1
General Salary Structure	**1**	**1,593,762**	**31**	**1**

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100110 Babura General Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Junior Staff		**-**	**30**	
GL - 02		-	15	
GL - 03		-	15	
Intermediate Staff	**1**	**1,593,762**	**1**	**1**
GL - 10	1	1,593,762	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100110 Babura General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**539,580,000**	**366,777,000**	**259,863,801**
21	**Personnel Cost**	**415,580,000**	**245,727,000**	**178,627,905**
2101	**SALARIES AND WAGES**	**208,485,000**	**76,120,000**	**66,674,813**
210101	**Salaries and Wages**	**208,485,000**	**76,120,000**	**66,674,813**
21010101	Salary	208,485,000	76,120,000	66,674,813
2102	**ALLOWANCES**	**207,095,000**	**169,608,000**	**111,953,092**
210201	**Regular / Non-Regular Allowances**	**207,095,000**	**169,608,000**	**111,953,092**
21020103	Transport Allowance	142,000	1,849,000	45,896
21020104	Rent Supplement	176,000	939,000	53,819
21020105	Meal Subsidy	60,000	787,000	12,735
21020106	Utility Allowance	68,000	511,000	14,240
21020109	Leave Transport Grant	88,000	470,000	26,909
21020113	Hazard / Hardship Allowance	11,500,000	10,992,000	6,560,000
21020119	Call Duty Allowance	25,000,000	8,000,000	7,274,080
21020120	Shift Duty Allowance	40,500,000	17,000,000	9,386,628
21020129	Contract Addition	354,000	300,000	179,630
21020137	Medical Allowance	178,000	2,759,000	49,602
21020149	Consolidated Allowance	116,096,000	110,000,000	80,349,553
21020164	Consequential Increase	12,932,000	16,000,000	8,000,000
22	**Other Recurrent Cost**	**124,000,000**	**121,050,000**	**81,235,896**
2202	**GOODS AND SERVICES**	**123,800,000**	**120,600,000**	**81,235,896**
220201	**Transport & Travelling - General**	**2,000,000**	**2,000,000**	**1,204,320**
22020102	Local Travel & Transport - Others	2,000,000	2,000,000	1,204,320
220202	**Utilities General**	**1,200,000**	**1,200,000**	**790,000**
22020201	Electricity Charges	1,200,000	1,200,000	790,000
220203	**Materials and Supplies - General**	**79,440,000**	**73,700,000**	**50,247,100**
22020301	Office Materials and Consumables	1,000,000	800,000	622,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100110 Babura General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020305	Printing of Non-security Documents	2,000,000	1,900,000	1,316,500
22020307	Drugs, Vaccines & Medical Supplies	60,000,000	50,000,000	34,600,000
22020309	Uniforms & Other Clothing	100,000	100,000	58,600
22020317	Reagents Chemicals and Cleansing Materials	16,340,000	20,900,000	13,650,000
220204	**Maintenance Services - General**	**20,160,000**	**22,710,000**	**15,545,993**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,800,000	1,800,000	1,392,600
22020402	Maintenance of Office Furniture	300,000	250,000	249,500
22020403	Maintenance of Office Building / Residential Quarters	100,000	100,000	66,800
22020404	Maintenance of Office / IT Equipment	220,000	220,000	126,000
22020405	Maintenance of Plants / Generators	11,400,000	13,000,000	8,761,500
22020415	Maintenance of Water Facilities	540,000	540,000	330,000
22020420	Maintenance of Medical Equipments	2,800,000	3,500,000	2,300,500
22020425	Maintenance of Lab/Workshop Tools and Instrument	2,000,000	2,300,000	1,623,093
22020426	Maintenance of Electricity/Solar Power	1,000,000	1,000,000	696,000
220206	**Other Services - General**	**450,000**	**450,000**	**330,000**
22020605	Cleaning and Fumigation Services	450,000	450,000	330,000
220209	**Financial Charges - General**	**200,000**	**200,000**	**81,333**
22020901	Bank Charges (Other than Interest)	200,000	200,000	81,333
220210	**Miscellaneous Expenses - General**	**20,350,000**	**20,340,000**	**13,037,150**
22021001	Refreshment and Meals	150,000	150,000	100,850
22021002	Honorarium and Sitting Allowance Payments	100,000	100,000	86,300
22021003	Publicity and Advertisements	100,000	90,000	50,000
22021057	Casual Workers	20,000,000	20,000,000	12,800,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100110 Babura General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**200,000**	**450,000**	**-**
220401	**Local Grants and Contributions**	**200,000**	**450,000**	**-**
22040109	Grants to Communities and NGOs	200,000	450,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052100100111 Birnin Kudu General Hospital

Estimates of the amount required for the services of this organisation in the year 2025:
Nine Hundred and Fifty Nine Million, Five Hundred and Ninety One Thousand Naira
₦ 959,591,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**959,591,000**	**603,684,000**	**379,465,596**
21	Personnel Cost	834,591,000	483,980,000	295,838,596
22	Other Recurrent Cost	125,000,000	119,704,000	83,627,000

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100111 Birnin Kudu General Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**306**	**753,696,693**	**332**	**306**
Consolidated Health Salary Structure	**303**	**739,658,616**	**298**	**303**
Junior Staff	**34**	**28,542,136**	**54**	**33**
GL - 02	9	6,996,714		9
GL - 03	8	6,412,428	23	8
GL - 04	10	8,515,264	16	15
GL - 05	6	5,646,585	5	1
GL - 06	1	971,145	10	
Intermediate Staff	**187**	**427,659,295**	**219**	**202**
GL - 07	14	24,972,706	99	24
GL - 08	60	125,041,169	54	77
GL - 09	67	158,102,556	35	60
GL - 10	46	119,542,864	31	41
Senior Staff	**82**	**283,457,185**	**25**	**68**
GL - 11	48	144,681,252	17	34
GL - 12	14	50,473,503	8	14
GL - 13	20	88,302,430		20
Consolidated Medical Salary Structure	**3**	**14,038,077**	**4**	**3**
Junior Staff		**-**	**4**	
GL - 02		-	4	
Intermediate Staff	**3**	**14,038,077**		**3**
GL - 03	2	8,563,894		2
GL - 04	1	5,474,183		1
General Salary Structure		**-**	**30**	
Junior Staff		**-**	**30**	

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100111 Birnin Kudu General Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
GL - 02		-	15	
GL - 03		-	15	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100111 Birnin Kudu General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**959,591,000**	**603,684,000**	**379,465,596**
21	**Personnel Cost**	**834,591,000**	**483,980,000**	**295,838,596**
2101	**SALARIES AND WAGES**	**417,031,000**	**136,340,000**	**110,984,447**
210101	**Salaries and Wages**	**417,031,000**	**136,340,000**	**110,984,447**
21010101	Salary	417,031,000	136,340,000	110,984,447
2102	**ALLOWANCES**	**417,560,000**	**347,640,000**	**184,854,149**
210201	**Regular / Non-Regular Allowances**	**417,560,000**	**347,640,000**	**184,854,149**
21020103	Transport Allowance	-	1,781,000	-
21020104	Rent Supplement	-	851,000	-
21020105	Meal Subsidy	757,000	757,000	64,696
21020106	Utility Allowance	490,000	490,000	47,680
21020109	Leave Transport Grant	425,000	425,000	101,764
21020113	Hazard / Hardship Allowance	25,464,000	15,401,000	9,880,000
21020119	Call Duty Allowance	25,482,000	21,841,000	14,309,248
21020120	Shift Duty Allowance	20,294,000	44,226,000	13,196,248
21020129	Contract Addition	387,000	1,086,000	258,312
21020137	Medical Allowance	2,670,000	2,670,000	258,312
21020149	Consolidated Allowance	312,531,000	220,000,000	130,487,353
21020153	Non Clinical Allowance	4,758,000	8,846,000	-
21020163	Medical Staff Teaching Allowance	167,000	267,000	-
21020164	Consequential Increase	24,134,000	29,000,000	16,250,536
22	**Other Recurrent Cost**	**125,000,000**	**119,704,000**	**83,627,000**
2202	**GOODS AND SERVICES**	**125,000,000**	**119,704,000**	**83,627,000**
220201	**Transport & Travelling - General**	**1,380,000**	**1,061,000**	**920,000**
22020102	Local Travel & Transport - Others	1,380,000	1,061,000	920,000
220202	**Utilities General**	**4,920,000**	**1,463,000**	**2,224,000**
22020201	Electricity Charges	1,800,000	1,200,000	1,200,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100111 Birnin Kudu General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020204	Satellites Broadcasting Access Charges	1,200,000	72,000	800,000
22020210	Other Utility Charges	960,000	109,000	160,000
22020211	Postal and Courier Payments & Services	960,000	82,000	64,000
220203	**Materials and Supplies - General**	**86,372,000**	**85,377,000**	**61,110,000**
22020301	Office Materials and Consumables	840,000	527,000	560,000
22020303	Newspapers	60,000	54,000	40,000
22020305	Printing of Non-security Documents	3,000,000	1,389,000	2,000,000
22020307	Drugs, Vaccines & Medical Supplies	79,000,000	80,000,000	56,000,000
22020309	Uniforms & Other Clothing	1,206,000	1,206,000	804,000
22020317	Reagents Chemicals and Cleansing Materials	2,266,000	2,201,000	1,706,000
220204	**Maintenance Services - General**	**8,381,000**	**12,699,000**	**4,003,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,020,000	1,010,000	680,000
22020402	Maintenance of Office Furniture	120,000	95,000	80,000
22020403	Maintenance of Office Building / Residential Quarters	503,000	503,000	328,000
22020404	Maintenance of Office / IT Equipment	360,000	150,000	240,000
22020405	Maintenance of Plants / Generators	4,600,000	9,281,000	2,400,000
22020406	Other Maintenance Services	60,000	60,000	40,000
22020415	Maintenance of Water Facilities	150,000	71,000	75,000
22020420	Maintenance of Medical Equipments	200,000	161,000	160,000
22020421	Maintenance of Health Institution Buildings	1,368,000	1,368,000	-
220205	**Training - General**	**200,000**	**200,000**	**150,000**
22020501	Local Training	200,000	200,000	150,000
220208	**Fuel and Lubricant - General**	**3,000,000**	**2,900,000**	**2,000,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100111 Birnin Kudu General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020801	Motor Vehicle Fuel Cost	1,500,000	1,500,000	1,000,000
22020803	Plant / Generator Fuel Cost	1,500,000	1,400,000	1,000,000
220209	**Financial Charges - General**	**225,000**	**82,000**	**120,000**
22020901	Bank Charges (Other than Interest)	225,000	82,000	120,000
220210	**Miscellaneous Expenses - General**	**20,522,000**	**15,922,000**	**13,100,000**
22021001	Refreshment and Meals	2,500,000	1,500,000	1,100,000
22021006	Postage and Courier Services	22,000	22,000	-
22021057	Casual Workers	18,000,000	14,400,000	12,000,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052100100112 Birniwa General Hospital

Estimates of the amount required for the services of this organisation in the year 2025:

Four Hundred and Seventy Three Million Naira

₦ 473,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**473,000,000**	**296,600,000**	**182,541,150**
21	Personnel Cost	357,000,000	186,200,000	130,358,708
22	Other Recurrent Cost	116,000,000	110,400,000	52,182,442

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100112 Birniwa General Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**117**	**260,145,362**	**117**	**117**
Consolidated Health Salary Structure	**114**	**255,112,045**	**114**	**114**
Junior Staff	**11**	**9,173,093**	**12**	**11**
GL - 03	11	9,173,093	11	11
GL - 06		-	1	
Intermediate Staff	**94**	**210,743,744**	**94**	**94**
GL - 07	33	62,090,844	37	33
GL - 08	21	46,179,829	20	21
GL - 09	20	49,731,353	19	20
GL - 10	20	52,741,718	18	20
Senior Staff	**9**	**35,195,208**	**8**	**9**
GL - 11	3	9,167,786	2	3
GL - 12	3	10,990,279	4	3
GL - 13	1	4,415,121	1	1
GL - 14	2	10,622,022	1	2
Consolidated Medical Salary Structure		**-**	**1**	
Junior Staff		**-**	**1**	
GL - 02		-	1	
General Salary Structure	**3**	**5,033,317**	**2**	**3**
Junior Staff	**1**	**907,629**		**1**
GL - 02	1	907,629		1
Senior Staff	**2**	**4,125,688**	**2**	**2**
GL - 14	2	4,125,688	2	2

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100112 Birniwa General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**473,000,000**	**296,600,000**	**182,541,150**
21	**Personnel Cost**	**357,000,000**	**186,200,000**	**130,358,708**
2101	**SALARIES AND WAGES**	**158,289,000**	**59,229,000**	**50,618,994**
210101	**Salaries and Wages**	**158,289,000**	**59,229,000**	**50,618,994**
21010101	Salary	158,289,000	59,229,000	50,618,994
2102	**ALLOWANCES**	**198,711,000**	**126,971,000**	**79,739,714**
210201	**Regular / Non-Regular Allowances**	**198,711,000**	**126,971,000**	**79,739,714**
21020103	Transport Allowance	45,662,000	151,000	50,344
21020104	Rent Supplement	31,658,000	270,000	80,645
21020105	Meal Subsidy	214,000	66,000	28,971
21020106	Utility Allowance	155,000	50,000	16,720
21020109	Leave Transport Grant	253,000	135,000	40,322
21020113	Hazard / Hardship Allowance	6,313,000	6,968,000	4,555,000
21020119	Call Duty Allowance	6,520,000	5,300,000	4,346,408
21020120	Shift Duty Allowance	7,064,000	7,950,000	4,709,335
21020129	Contract Addition	900,000	300,000	178,412
21020137	Medical Allowance	623,000	178,000	59,344
21020149	Consolidated Allowance	90,352,000	88,901,000	59,667,692
21020153	Non Clinical Allowance	-	200,000	-
21020163	Medical Staff Teaching Allowance	-	6,301,000	-
21020164	Consequential Increase	8,997,000	10,200,000	6,006,521
22	**Other Recurrent Cost**	**116,000,000**	**110,400,000**	**52,182,442**
2202	**GOODS AND SERVICES**	**116,000,000**	**110,400,000**	**52,182,442**
220201	**Transport & Travelling - General**	**3,000,000**	**2,000,000**	**1,090,400**
22020102	Local Travel & Transport - Others	3,000,000	2,000,000	1,090,400
220202	**Utilities General**	**3,745,000**	**920,000**	**585,117**
22020201	Electricity Charges	1,500,000	500,000	310,717

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100112 Birniwa General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020203	Internet Access Charges	20,000	20,000	-
22020204	Satellites Broadcasting Access Charges	25,000	50,000	-
22020205	Water rates & Charges	150,000	100,000	50,000
22020210	Other Utility Charges	2,000,000	200,000	194,400
22020211	Postal and Courier Payments & Services	50,000	50,000	30,000
220203	**Materials and Supplies - General**	**81,300,000**	**78,600,000**	**37,698,538**
22020301	Office Materials and Consumables	600,000	400,000	332,820
22020305	Printing of Non-security Documents	2,500,000	1,000,000	989,500
22020307	Drugs, Vaccines & Medical Supplies	75,100,000	75,000,000	34,916,018
22020309	Uniforms & Other Clothing	100,000	200,000	2,700
22020317	Reagents Chemicals and Cleansing Materials	3,000,000	2,000,000	1,457,500
220204	**Maintenance Services - General**	**8,100,000**	**7,330,000**	**3,681,780**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	600,000	479,580
22020404	Maintenance of Office / IT Equipment	200,000	150,000	131,500
22020405	Maintenance of Plants / Generators	4,000,000	4,800,000	2,410,000
22020406	Other Maintenance Services	100,000	-	62,500
22020415	Maintenance of Water Facilities	-	80,000	-
22020420	Maintenance of Medical Equipments	800,000	700,000	309,200
22020421	Maintenance of Health Institution Buildings	2,000,000	1,000,000	289,000
220205	**Training - General**	**400,000**	**200,000**	**155,000**
22020501	Local Training	400,000	200,000	155,000
220208	**Fuel and Lubricant - General**	**5,500,000**	**6,700,000**	**2,366,300**
22020801	Motor Vehicle Fuel Cost	1,000,000	700,000	607,500
22020803	Plant / Generator Fuel Cost	4,500,000	6,000,000	1,758,800

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100112 Birniwa General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220209	**Financial Charges - General**	**35,000**	**20,000**	**16,307**
22020901	Bank Charges (Other than Interest)	35,000	20,000	16,307
220210	**Miscellaneous Expenses - General**	**13,920,000**	**14,630,000**	**6,589,000**
22021006	Postage and Courier Services	20,000	30,000	10,000
22021057	Casual Workers	13,900,000	14,600,000	6,579,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052100100113 Dutse General Hospital

Estimates of the amount required for the services of this organisation in the year 2025:

One Billion Naira

₦ 1,000,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,000,000,000**	**766,959,000**	**1,349,336,566**
21	Personnel Cost	797,000,000	624,159,000	758,142,966
22	Other Recurrent Cost	203,000,000	142,800,000	591,193,600

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100113 Dutse General Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**313**	**726,801,236**	**374**	**374**
Consolidated Health Salary Structure	**275**	**650,279,520**	**336**	**336**
Junior Staff	**38**	**34,359,272**	**38**	**38**
GL - 02	2	1,554,825	2	2
GL - 03	11	8,817,089	11	11
GL - 04	5	4,257,632	5	5
GL - 05	8	7,528,780	8	8
GL - 06	12	12,200,946	12	12
Intermediate Staff	**179**	**407,557,197**	**240**	**240**
GL - 07	17	31,432,128	78	78
GL - 08	92	198,784,352	92	92
GL - 09	43	105,104,541	43	43
GL - 10	27	72,236,176	27	27
Senior Staff	**58**	**208,363,051**	**58**	**58**
GL - 11	19	58,855,630	19	19
GL - 12	35	130,256,078	35	35
GL - 13	3	13,743,460	3	3
GL - 14	1	5,507,883	1	1
Consolidated Medical Salary Structure	**7**	**47,107,325**	**7**	**7**
Intermediate Staff	**4**	**22,892,675**	**4**	**4**
GL - 03	1	4,156,739	1	1
GL - 05	3	18,735,936	3	3
Senior Staff	**3**	**24,214,650**	**3**	**3**
GL - 06	3	24,214,650	3	3
General Salary Structure	**31**	**29,414,391**	**31**	**31**

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100113 Dutse General Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Junior Staff	**30**	**27,351,547**	**30**	**30**
GL - 02	15	13,527,614	15	15
GL - 03	15	13,823,933	15	15
Senior Staff	**1**	**2,062,844**	**1**	**1**
GL - 14	1	2,062,844	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100113 Dutse General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,000,000,000**	**766,959,000**	**1,349,336,566**
21	**Personnel Cost**	**797,000,000**	**624,159,000**	**758,142,966**
2101	**SALARIES AND WAGES**	**423,020,000**	**187,991,000**	**153,300,000**
210101	**Salaries and Wages**	**423,020,000**	**187,991,000**	**153,300,000**
21010101	Salary	422,920,000	187,391,000	152,900,000
21010104	Salary Arrears	100,000	600,000	400,000
2102	**ALLOWANCES**	**373,980,000**	**436,169,000**	**604,842,966**
210201	**Regular / Non-Regular Allowances**	**373,980,000**	**436,169,000**	**604,842,966**
21020103	Transport Allowance	4,300,000	1,856,000	1,137,300
21020104	Rent Supplement	2,410,000	989,000	639,000
21020105	Meal Subsidy	1,826,000	790,000	526,000
21020106	Utility Allowance	2,103,000	515,000	343,700,000
21020109	Leave Transport Grant	1,205,000	494,000	329,000
21020113	Hazard / Hardship Allowance	60,000	30,000	20,000
21020119	Call Duty Allowance	33,292,000	45,135,000	21,094,720
21020120	Shift Duty Allowance	34,771,000	60,000,000	23,180,350
21020129	Contract Addition	977,000	5,000,000	651,148
21020136	Responsibility Allowance	500,000	300,000	200,000
21020137	Medical Allowance	5,519,000	2,759,000	1,800,000
21020149	Consolidated Allowance	264,300,000	290,000,000	193,365,448
21020155	Specialist Allowance (Medical Consultant)	500,000	300,000	200,000
21020164	Consequential Increase	22,218,000	28,000,000	18,000,000
22	**Other Recurrent Cost**	**203,000,000**	**142,800,000**	**591,193,600**
2202	**GOODS AND SERVICES**	**203,000,000**	**142,800,000**	**591,193,600**
220201	**Transport & Travelling - General**	**1,600,000**	**900,000**	**600,000**
22020102	Local Travel & Transport - Others	1,600,000	900,000	600,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100113 Dutse General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220202	**Utilities General**	**4,900,000**	**4,500,000**	**473,700,000**
22020201	Electricity Charges	3,000,000	3,000,000	2,000,000
22020204	Satellites Broadcasting Access Charges	900,000	700,000	466,700,000
22020210	Other Utility Charges	1,000,000	800,000	5,000,000
220203	**Materials and Supplies - General**	**107,600,000**	**67,700,000**	**66,600,000**
22020301	Office Materials and Consumables	1,000,000	900,000	600,000
22020305	Printing of Non-security Documents	6,000,000	900,000	20,000,000
22020307	Drugs, Vaccines & Medical Supplies	100,000,000	65,000,000	45,000,000
22020309	Uniforms & Other Clothing	600,000	900,000	1,000,000
220204	**Maintenance Services - General**	**30,000,000**	**19,500,000**	**15,600,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	7,000,000	4,000,000	3,000,000
22020402	Maintenance of Office Furniture	5,000,000	2,000,000	1,500,000
22020403	Maintenance of Office Building / Residential Quarters	4,000,000	4,000,000	2,700,000
22020404	Maintenance of Office / IT Equipment	3,000,000	1,000,000	1,600,000
22020405	Maintenance of Plants / Generators	3,000,000	2,000,000	1,800,000
22020406	Other Maintenance Services	3,000,000	1,500,000	1,000,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	5,000,000	5,000,000	4,000,000
220205	**Training - General**	**2,000,000**	**900,000**	**800,000**
22020501	Local Training	2,000,000	900,000	800,000
220206	**Other Services - General**	**3,000,000**	**900,000**	**700,000**
22020605	Cleaning and Fumigation Services	3,000,000	900,000	700,000
220208	**Fuel and Lubricant - General**	**11,000,000**	**7,000,000**	**5,500,000**
22020801	Motor Vehicle Fuel Cost	6,000,000	4,000,000	3,500,000
22020803	Plant / Generator Fuel Cost	5,000,000	3,000,000	2,000,000
220209	**Financial Charges - General**	**300,000**	**200,000**	**133,600**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100113 Dutse General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020901	Bank Charges (Other than Interest)	300,000	200,000	133,600
220210	**Miscellaneous Expenses - General**	**42,600,000**	**41,200,000**	**27,560,000**
22021001	Refreshment and Meals	700,000	500,000	400,000
22021002	Honorarium and Sitting Allowance Payments	1,000,000	900,000	600,000
22021004	Medical Expenses	10,000,000	10,000,000	6,600,000
22021006	Postage and Courier Services	900,000	800,000	560,000
22021057	Casual Workers	30,000,000	29,000,000	19,400,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052100100114 Gumel General Hospital

Estimates of the amount required for the services of this organisation in the year 2025:

Eight Hundred and Twenty Million, Three Hundred and Seven Thousand Naira

₦ 820,307,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**820,307,000**	**534,227,000**	**405,107,129**
21	Personnel Cost	611,307,000	368,227,000	269,455,837
22	Other Recurrent Cost	209,000,000	166,000,000	135,651,292

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100114 Gumel General Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**223**	**525,952,318**	**107**	**223**
Consolidated Health Salary Structure	**220**	**517,407,031**	**71**	**220**
Junior Staff	**42**	**41,866,976**	**26**	**42**
GL - 03	19	16,459,350		19
GL - 04		-	16	
GL - 05	1	1,032,825	5	1
GL - 06	22	24,374,801	5	22
Intermediate Staff	**139**	**320,712,120**	**27**	**144**
GL - 07	64	126,676,270	7	64
GL - 08	26	60,165,546	3	34
GL - 09	22	57,494,704	7	21
GL - 10	27	76,375,600	10	25
Senior Staff	**39**	**154,827,935**	**18**	**34**
GL - 11	12	39,175,305		14
GL - 12	17	67,223,206	8	18
GL - 13	9	42,724,669	7	1
GL - 14	1	5,704,755	2	1
GL - 15		-	1	
Consolidated Medical Salary Structure	**2**	**6,583,888**	**6**	**2**
Junior Staff	**2**	**6,583,888**	**4**	**2**
GL - 02	2	6,583,888	4	2
Intermediate Staff		**-**	**2**	
GL - 05		-	2	
General Salary Structure	**1**	**1,961,399**	**30**	**1**
Junior Staff		**-**	**30**	

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100114 Gumel General Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
GL - 02		-	15	
GL - 03		-	15	
Senior Staff	**1**	**1,961,399**		**1**
GL - 13	1	1,961,399		1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100114 Gumel General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**820,307,000**	**534,227,000**	**405,107,129**
21	**Personnel Cost**	**611,307,000**	**368,227,000**	**269,455,837**
2101	**SALARIES AND WAGES**	**329,744,000**	**53,308,000**	**94,428,748**
210101	**Salaries and Wages**	**329,744,000**	**53,308,000**	**94,428,748**
21010101	Salary	329,744,000	50,308,000	94,428,748
21010102	Overtime Payments	-	3,000,000	-
2102	**ALLOWANCES**	**281,563,000**	**314,920,000**	**175,027,089**
210201	**Regular / Non-Regular Allowances**	**281,563,000**	**314,920,000**	**175,027,089**
21020103	Transport Allowance	145,000	1,781,000	50,344
21020104	Rent Supplement	232,000	851,000	83,275
21020105	Meal Subsidy	61,000	757,000	22,160
21020106	Utility Allowance	70,000	490,000	16,720
21020109	Leave Transport Grant	116,000	425,000	41,637
21020113	Hazard / Hardship Allowance	20,427,000	25,000,000	8,951,384
21020119	Call Duty Allowance	11,634,000	25,000,000	7,756,088
21020120	Shift Duty Allowance	20,380,000	17,000,000	11,586,885
21020129	Contract Addition	1,300,000	1,300,000	210,492
21020136	Responsibility Allowance	5,000,000	12,000,000	-
21020137	Medical Allowance	178,000	2,670,000	59,344
21020149	Consolidated Allowance	177,897,000	143,646,000	116,355,424
21020153	Non Clinical Allowance	5,751,000	15,000,000	435,360
21020155	Specialist Allowance (Medical Consultant)	20,862,000	45,000,000	11,907,976
21020164	Consequential Increase	17,510,000	24,000,000	17,550,000
22	**Other Recurrent Cost**	**209,000,000**	**166,000,000**	**135,651,292**
2202	**GOODS AND SERVICES**	**209,000,000**	**166,000,000**	**135,651,292**
220201	**Transport & Travelling - General**	**2,000,000**	**1,500,000**	**986,350**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100114 Gumel General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020102	Local Travel & Transport - Others	2,000,000	1,500,000	986,350
220202	**Utilities General**	**2,250,000**	**2,150,000**	**678,806**
22020201	Electricity Charges	2,000,000	2,000,000	557,106
22020202	Telephone Charges	250,000	150,000	121,700
220203	**Materials and Supplies - General**	**164,800,000**	**121,700,000**	**111,293,673**
22020301	Office Materials and Consumables	1,200,000	1,200,000	836,102
22020305	Printing of Non-security Documents	4,100,000	4,500,000	1,236,000
22020307	Drugs, Vaccines & Medical Supplies	153,000,000	110,000,000	104,358,103
22020309	Uniforms & Other Clothing	4,500,000	4,300,000	3,662,103
22020317	Reagents Chemicals and Cleansing Materials	2,000,000	1,700,000	1,201,366
220204	**Maintenance Services - General**	**18,710,000**	**18,200,000**	**9,715,182**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,500,000	2,000,000	1,363,105
22020402	Maintenance of Office Furniture	1,000,000	500,000	361,351
22020403	Maintenance of Office Building / Residential Quarters	-	1,000,000	-
22020404	Maintenance of Office / IT Equipment	500,000	250,000	157,670
22020405	Maintenance of Plants / Generators	7,000,000	7,000,000	3,201,765
22020411	Maintenance of Communication Equipments	210,000	250,000	192,000
22020415	Maintenance of Water Facilities	1,000,000	700,000	502,703
22020420	Maintenance of Medical Equipments	2,000,000	2,000,000	1,327,709
22020421	Maintenance of Health Institution Buildings	2,500,000	2,500,000	1,709,200
22020425	Maintenance of Lab/Workshop Tools and Instrument	2,000,000	2,000,000	899,679
220205	**Training - General**	**250,000**	**150,000**	**109,300**
22020501	Local Training	250,000	150,000	109,300

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100114 Gumel General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220206	**Other Services - General**	**400,000**	**300,000**	**978,975**
22020605	Cleaning and Fumigation Services	200,000	150,000	90,600
22020606	Land Use Charges	200,000	150,000	888,375
220209	**Financial Charges - General**	**90,000**	**-**	**-**
22020901	Bank Charges (Other than Interest)	90,000	-	-
220210	**Miscellaneous Expenses - General**	**20,500,000**	**22,000,000**	**11,889,006**
22021001	Refreshment and Meals	-	1,500,000	-
22021002	Honorarium and Sitting Allowance Payments	500,000	500,000	376,350
22021057	Casual Workers	20,000,000	20,000,000	11,512,656

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052100100115 Gwaram Cottage Hospital

Estimates of the amount required for the services of this organisation in the year 2025:

Three Hundred and Forty Four Million, Ten Thousand Naira

₦ 344,010,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**344,010,000**	**259,431,000**	**182,733,605**
21	Personnel Cost	214,010,000	153,331,000	103,652,176
22	Other Recurrent Cost	130,000,000	106,100,000	79,081,429

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100115 Gwaram Cottage Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**88**	**187,967,103**	**134**	**88**
Consolidated Health Salary Structure	**85**	**179,866,109**	**101**	**85**
Junior Staff	**25**	**27,267,866**	**35**	**27**
GL - 02		-	1	
GL - 03		-	8	
GL - 04	6	5,711,078	8	6
GL - 05	4	4,253,606	3	4
GL - 06	15	17,303,182	15	17
Intermediate Staff	**52**	**123,259,410**	**56**	**53**
GL - 07	24	49,068,017	21	22
GL - 08	5	11,953,697	16	9
GL - 09	21	56,656,900	14	17
GL - 10	2	5,580,796	5	5
Senior Staff	**8**	**29,338,833**	**10**	**5**
GL - 11	5	16,114,364	5	2
GL - 12	1	3,896,130	5	3
GL - 13	2	9,328,339		
Consolidated Medical Salary Structure	**2**	**6,507,232**	**3**	**2**
Junior Staff	**2**	**6,507,232**		**2**
GL - 02	2	6,507,232		2
Senior Staff		**-**	**3**	
GL - 07		-	3	
General Salary Structure	**1**	**1,593,762**	**30**	**1**
Junior Staff		**-**	**30**	
GL - 02		-	15	

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100115 Gwaram Cottage Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
GL - 03		-	15	
Intermediate Staff	**1**	**1,593,762**		**1**
GL - 10	1	1,593,762		1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100115 Gwaram Cottage Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**344,010,000**	**259,431,000**	**182,733,605**
21	**Personnel Cost**	**214,010,000**	**153,331,000**	**103,652,176**
2101	**SALARIES AND WAGES**	**126,875,000**	**52,265,000**	**40,487,832**
210101	**Salaries and Wages**	**126,875,000**	**52,265,000**	**40,487,832**
21010101	Salary	126,875,000	52,265,000	40,487,832
2102	**ALLOWANCES**	**87,134,000**	**101,066,000**	**63,164,344**
210201	**Regular / Non-Regular Allowances**	**87,134,000**	**101,066,000**	**63,164,344**
21020103	Transport Allowance	142,000	1,781,000	45,896
21020104	Rent Supplement	176,000	851,000	58,216
21020105	Meal Subsidy	60,000	757,000	20,376
21020106	Utility Allowance	68,000	490,000	14,240
21020109	Leave Transport Grant	88,000	425,000	45,896
21020113	Hazard / Hardship Allowance	7,820,000	6,590,000	3,880,000
21020119	Call Duty Allowance	7,714,000	3,500,000	2,475,680
21020120	Shift Duty Allowance	10,509,000	6,037,000	4,345,320
21020129	Contract Addition	-	3,000	120
21020137	Medical Allowance	178,000	2,670,000	59,344
21020149	Consolidated Allowance	53,524,000	69,462,000	46,909,872
21020164	Consequential Increase	6,855,000	8,500,000	5,309,384
22	**Other Recurrent Cost**	**130,000,000**	**106,100,000**	**79,081,429**
2202	**GOODS AND SERVICES**	**130,000,000**	**106,100,000**	**79,081,429**
220201	**Transport & Travelling - General**	**3,248,000**	**675,000**	**565,333**
22020102	Local Travel & Transport - Others	3,248,000	675,000	565,333
220202	**Utilities General**	**2,336,000**	**2,155,000**	**1,557,333**
22020201	Electricity Charges	1,800,000	2,000,000	1,200,000
22020204	Satellites Broadcasting Access Charges	152,000	70,000	101,333

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100115 Gwaram Cottage Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020205	Water rates & Charges	384,000	85,000	256,000
220203	**Materials and Supplies - General**	**92,714,000**	**64,640,000**	**58,357,477**
22020301	Office Materials and Consumables	3,966,000	1,290,000	1,310,667
22020305	Printing of Non-security Documents	5,400,000	5,000,000	2,933,333
22020307	Drugs, Vaccines & Medical Supplies	77,936,000	57,000,000	51,972,144
22020309	Uniforms & Other Clothing	1,912,000	750,000	608,000
22020317	Reagents Chemicals and Cleansing Materials	3,500,000	600,000	1,533,333
220204	**Maintenance Services - General**	**6,576,000**	**5,425,000**	**3,184,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,060,000	975,000	706,667
22020405	Maintenance of Plants / Generators	1,950,000	3,150,000	1,300,000
22020420	Maintenance of Medical Equipments	3,566,000	1,300,000	1,177,333
220206	**Other Services - General**	**3,200,000**	**5,100,000**	**2,133,333**
22020605	Cleaning and Fumigation Services	3,200,000	5,100,000	2,133,333
220208	**Fuel and Lubricant - General**	**8,874,000**	**12,490,000**	**4,582,667**
22020801	Motor Vehicle Fuel Cost	2,574,000	700,000	382,667
22020803	Plant / Generator Fuel Cost	6,300,000	11,790,000	4,200,000
220209	**Financial Charges - General**	**44,000**	**15,000**	**29,287**
22020901	Bank Charges (Other than Interest)	44,000	15,000	29,287
220210	**Miscellaneous Expenses - General**	**13,008,000**	**15,600,000**	**8,672,000**
22021057	Casual Workers	13,008,000	15,600,000	8,672,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052100100116 Hadejia General Hospital

Estimates of the amount required for the services of this organisation in the year 2025:

One Billion, Three Hundred and Fifty Seven Million, Three Hundred and Twenty Thousand Naira

₦ 1,357,320,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,357,320,000**	**904,497,000**	**584,891,787**
21	Personnel Cost	1,145,320,000	712,497,000	456,054,643
22	Other Recurrent Cost	212,000,000	192,000,000	128,837,144

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100116 Hadejia General Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**493**	**1,027,022,063**	**494**	**493**
Consolidated Health Salary Structure	**489**	**1,002,679,248**	**457**	**489**
Junior Staff	**66**	**59,328,792**	**66**	**50**
GL - 03	2	1,603,107	2	2
GL - 04	34	28,951,896	34	23
GL - 05	12	11,293,170	12	15
GL - 06	18	17,480,619	18	10
Intermediate Staff	**372**	**767,454,694**	**340**	**330**
GL - 07	184	328,212,708	174	18
GL - 08	74	154,217,442	52	194
GL - 09	47	110,907,763	47	76
GL - 10	67	174,116,781	67	42
Senior Staff	**51**	**175,895,762**	**51**	**109**
GL - 11	22	66,312,241	22	65
GL - 12	25	90,131,256	25	20
GL - 13	2	8,830,243	2	22
GL - 14	2	10,622,022	2	2
Consolidated Medical Salary Structure	**4**	**24,342,815**	**7**	**4**
Junior Staff		**-**	**1**	
GL - 02		-	1	
Intermediate Staff	**4**	**24,342,815**	**3**	**4**
GL - 03		-	1	1
GL - 04	1	5,357,831	2	
GL - 05	3	18,984,984		3
Senior Staff		**-**	**3**	
GL - 06		-	3	

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100116 Hadejia General Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
General Salary Structure		**-**	**30**	
Junior Staff		**-**	**30**	
GL - 02		-	15	
GL - 03		-	15	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100116 Hadejia General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,357,320,000**	**904,497,000**	**584,891,787**
21	**Personnel Cost**	**1,145,320,000**	**712,497,000**	**456,054,643**
2101	**SALARIES AND WAGES**	**627,913,000**	**222,795,000**	**157,991,825**
210101	**Salaries and Wages**	**627,913,000**	**222,795,000**	**157,991,825**
21010101	Salary	627,913,000	219,525,000	157,991,825
21010102	Overtime Payments	-	3,270,000	-
2102	**ALLOWANCES**	**517,407,000**	**489,702,000**	**298,062,818**
210201	**Regular / Non-Regular Allowances**	**517,407,000**	**489,702,000**	**298,062,818**
21020103	Transport Allowance	-	1,781,000	-
21020104	Rent Supplement	-	851,000	-
21020105	Meal Subsidy	757,000	757,000	-
21020106	Utility Allowance	490,000	490,000	-
21020107	Entertainment	425,000	-	-
21020109	Leave Transport Grant	-	425,000	-
21020113	Hazard / Hardship Allowance	27,705,000	26,730,000	16,350,000
21020119	Call Duty Allowance	35,874,000	30,374,000	23,883,720
21020120	Shift Duty Allowance	35,397,000	41,816,000	21,075,618
21020129	Contract Addition	970,000	2,560,000	646,610
21020137	Medical Allowance	5,670,000	2,670,000	-
21020146	Arrears of Allowances	-	5,200,000	-
21020149	Consolidated Allowance	360,222,000	324,104,000	214,594,201
21020153	Non Clinical Allowance	1,960,000	1,920,000	-
21020155	Specialist Allowance (Medical Consultant)	9,050,000	13,650,000	-
21020164	Consequential Increase	38,887,000	36,374,000	21,512,669
22	**Other Recurrent Cost**	**212,000,000**	**192,000,000**	**128,837,144**
2202	**GOODS AND SERVICES**	**212,000,000**	**192,000,000**	**128,837,144**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100116 Hadejia General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220201	**Transport & Travelling - General**	**2,000,000**	**2,000,000**	**1,330,000**
22020102	Local Travel & Transport - Others	2,000,000	2,000,000	1,330,000
220202	**Utilities General**	**3,000,000**	**3,000,000**	**2,000,000**
22020201	Electricity Charges	3,000,000	3,000,000	2,000,000
220203	**Materials and Supplies - General**	**157,781,000**	**144,550,000**	**96,386,000**
22020301	Office Materials and Consumables	781,000	950,000	643,000
22020305	Printing of Non-security Documents	10,000,000	8,600,000	5,733,000
22020307	Drugs, Vaccines & Medical Supplies	145,000,000	133,000,000	88,670,000
22020317	Reagents Chemicals and Cleansing Materials	2,000,000	2,000,000	1,340,000
220204	**Maintenance Services - General**	**11,688,000**	**11,420,000**	**8,220,766**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,500,000	1,200,000	800,000
22020402	Maintenance of Office Furniture	488,000	370,000	246,666
22020403	Maintenance of Office Building / Residential Quarters	1,700,000	1,350,000	900,000
22020405	Maintenance of Plants / Generators	2,200,000	2,000,000	2,213,200
22020406	Other Maintenance Services	2,000,000	2,000,000	1,330,000
22020415	Maintenance of Water Facilities	800,000	800,000	480,300
22020420	Maintenance of Medical Equipments	1,000,000	1,000,000	870,400
22020425	Maintenance of Lab/Workshop Tools and Instrument	2,000,000	2,700,000	1,380,200
220205	**Training - General**	**200,000**	**200,000**	**133,333**
22020501	Local Training	200,000	200,000	133,333
220206	**Other Services - General**	**2,000,000**	**2,000,000**	**1,333,333**
22020605	Cleaning and Fumigation Services	2,000,000	2,000,000	1,333,333
220208	**Fuel and Lubricant - General**	**6,000,000**	**6,500,000**	**4,560,380**
22020801	Motor Vehicle Fuel Cost	3,000,000	3,000,000	2,780,100
22020803	Plant / Generator Fuel Cost	3,000,000	3,500,000	1,780,280

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100116 Hadejia General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220209	**Financial Charges - General**	**50,000**	**12,000**	**8,000**
22020901	Bank Charges (Other than Interest)	50,000	12,000	8,000
220210	**Miscellaneous Expenses - General**	**29,281,000**	**22,318,000**	**14,865,332**
22021001	Refreshment and Meals	1,500,000	1,518,000	1,012,000
22021002	Honorarium and Sitting Allowance Payments	831,000	700,000	466,666
22021006	Postage and Courier Services	150,000	100,000	66,666
22021057	Casual Workers	26,800,000	20,000,000	13,320,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052100100117 Hadejia Tuberculosis and Leprosy Hospital

Estimates of the amount required for the services of this organisation in the year 2025:

One Hundred and Five Million, Forty Four Thousand Naira

₦ 105,044,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**105,044,000**	**65,858,000**	**26,328,439**
21	Personnel Cost	95,044,000	56,258,000	21,755,371
22	Other Recurrent Cost	10,000,000	9,600,000	4,573,068

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100117 Hadejia Tuberculosis and Leprosy Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**39**	**72,529,565**	**44**	**39**
Consolidated Health Salary Structure	**38**	**68,247,618**	**38**	**38**
Junior Staff	**16**	**15,735,000**	**10**	**16**
GL - 03	7	6,063,971		7
GL - 04		-	5	
GL - 05	4	4,131,302	4	4
GL - 06	5	5,539,727	1	5
Intermediate Staff	**19**	**41,339,397**	**21**	**19**
GL - 07	14	27,710,434	5	14
GL - 08	1	2,314,059	9	1
GL - 09		-	7	
GL - 10	4	11,314,904		4
Senior Staff	**3**	**11,173,221**	**7**	**3**
GL - 11	1	3,264,609	4	1
GL - 12	2	7,908,612	1	2
GL - 13		-	2	
Consolidated Medical Salary Structure	**1**	**4,281,947**	**1**	**1**
Intermediate Staff	**1**	**4,281,947**	**1**	**1**
GL - 03	1	4,281,947		1
GL - 04		-	1	
General Salary Structure		**-**	**5**	
Junior Staff		**-**	**5**	
GL - 02		-	2	
GL - 03		-	3	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100117 Hadejia Tuberculosis and Leprosy Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**105,044,000**	**65,858,000**	**26,328,439**
21	**Personnel Cost**	**95,044,000**	**56,258,000**	**21,755,371**
2101	**SALARIES AND WAGES**	**49,522,000**	**22,867,000**	**15,472**
210101	**Salaries and Wages**	**49,522,000**	**22,867,000**	**15,472**
21010101	Salary	49,522,000	22,867,000	15,472
2102	**ALLOWANCES**	**45,521,000**	**33,391,000**	**21,739,899**
210201	**Regular / Non-Regular Allowances**	**45,521,000**	**33,391,000**	**21,739,899**
21020103	Transport Allowance	-	297,000	-
21020104	Rent Supplement	-	142,000	-
21020105	Meal Subsidy	-	126,000	-
21020106	Utility Allowance	-	82,000	-
21020109	Leave Transport Grant	-	71,000	-
21020113	Hazard / Hardship Allowance	7,982,000	2,800,000	1,560,000
21020119	Call Duty Allowance	6,044,000	1,600,000	1,029,440
21020120	Shift Duty Allowance	8,488,000	2,128,000	1,325,176
21020137	Medical Allowance	-	445,000	-
21020149	Consolidated Allowance	19,935,000	22,200,000	15,704,925
21020164	Consequential Increase	3,073,000	3,500,000	2,120,358
22	**Other Recurrent Cost**	**10,000,000**	**9,600,000**	**4,573,068**
2202	**GOODS AND SERVICES**	**10,000,000**	**9,600,000**	**4,573,068**
220201	**Transport & Travelling - General**	**1,000,000**	**900,000**	**450,667**
22020102	Local Travel & Transport - Others	1,000,000	900,000	450,667
220202	**Utilities General**	**450,000**	**400,000**	**68,000**
22020201	Electricity Charges	450,000	400,000	68,000
220203	**Materials and Supplies - General**	**4,400,000**	**4,434,000**	**2,239,601**
22020301	Office Materials and Consumables	275,000	500,000	110,667
22020305	Printing of Non-security Documents	225,000	200,000	39,600

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100117 Hadejia Tuberculosis and Leprosy Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020307	Drugs, Vaccines & Medical Supplies	3,700,000	3,234,000	1,946,667
22020309	Uniforms & Other Clothing	200,000	500,000	142,667
220204	**Maintenance Services - General**	**2,350,000**	**2,690,000**	**1,390,800**
22020401	Maintenance of Motor Vehicles / Transport Equipment	-	300,000	-
22020402	Maintenance of Office Furniture	150,000	200,000	76,000
22020404	Maintenance of Office / IT Equipment	150,000	150,000	67,333
22020405	Maintenance of Plants / Generators	1,500,000	1,450,000	1,013,333
22020415	Maintenance of Water Facilities	300,000	250,000	150,667
22020420	Maintenance of Medical Equipments	250,000	200,000	83,467
22020425	Maintenance of Lab/Workshop Tools and Instrument	-	140,000	-
220205	**Training - General**	**250,000**	**200,000**	**160,000**
22020501	Local Training	250,000	200,000	160,000
220210	**Miscellaneous Expenses - General**	**1,550,000**	**976,000**	**264,000**
22021001	Refreshment and Meals	150,000	100,000	126,667
22021002	Honorarium and Sitting Allowance Payments	200,000	76,000	81,333
22021057	Casual Workers	1,200,000	800,000	56,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052100100118 Jahun General Hospital

Estimates of the amount required for the services of this organisation in the year 2025:

Seven Hundred and Seventy Two Million, Four Hundred and Fifty Five Thousand Naira

₦ 772,455,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**772,455,000**	**404,921,000**	**380,714,857**
21	Personnel Cost	598,455,000	271,427,000	277,963,330
22	Other Recurrent Cost	174,000,000	133,494,000	102,751,527

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100118 Jahun General Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**189**	**428,463,793**	**141**	**189**
Consolidated Health Salary Structure	**188**	**422,052,449**	**111**	**188**
Junior Staff	**32**	**30,176,329**	**39**	**32**
GL - 03	14	11,674,846	20	14
GL - 04		-	3	
GL - 05	4	3,947,846	3	4
GL - 06	14	14,553,637	13	14
Intermediate Staff	**125**	**279,555,608**	**72**	**125**
GL - 07	49	92,195,495	18	49
GL - 08	25	54,975,987	20	25
GL - 09	14	34,811,947	29	14
GL - 10	37	97,572,179	5	37
Senior Staff	**31**	**112,320,512**		**31**
GL - 11	7	21,391,501		7
GL - 12	20	73,268,525		20
GL - 13	4	17,660,486		4
Consolidated Medical Salary Structure	**1**	**6,411,344**		**1**
Intermediate Staff	**1**	**6,411,344**		**1**
GL - 05	1	6,411,344		1
General Salary Structure		**-**	**30**	
Junior Staff		**-**	**30**	
GL - 02		-	15	
GL - 03		-	15	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100118 Jahun General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**772,455,000**	**404,921,000**	**380,714,857**
21	**Personnel Cost**	**598,455,000**	**271,427,000**	**277,963,330**
2101	**SALARIES AND WAGES**	**255,957,000**	**44,472,000**	**132,657,203**
210101	**Salaries and Wages**	**255,957,000**	**44,472,000**	**132,657,203**
21010101	Salary	255,957,000	44,472,000	132,657,203
2102	**ALLOWANCES**	**342,498,000**	**226,955,000**	**145,306,127**
210201	**Regular / Non-Regular Allowances**	**342,498,000**	**226,955,000**	**145,306,127**
21020103	Transport Allowance	72,999,000	1,781,000	1,347,518
21020104	Rent Supplement	50,344,000	851,000	559,260
21020105	Meal Subsidy	1,663,000	757,000	481,610
21020106	Utility Allowance	-	490,000	-
21020109	Leave Transport Grant	-	425,000	-
21020113	Hazard / Hardship Allowance	11,400,000	12,668,000	7,600,000
21020119	Call Duty Allowance	14,214,000	12,546,000	9,475,831
21020120	Shift Duty Allowance	19,371,000	20,196,000	12,914,203
21020129	Contract Addition	-	715,000	-
21020137	Medical Allowance	-	2,670,000	-
21020149	Consolidated Allowance	157,595,000	156,517,000	102,869,612
21020164	Consequential Increase	14,911,000	17,340,000	10,058,093
22	**Other Recurrent Cost**	**174,000,000**	**133,494,000**	**102,751,527**
2202	**GOODS AND SERVICES**	**174,000,000**	**133,494,000**	**102,751,527**
220201	**Transport & Travelling - General**	**386,000**	**561,000**	**257,360**
22020102	Local Travel & Transport - Others	386,000	561,000	257,360
220202	**Utilities General**	**3,000,000**	**753,000**	**-**
22020201	Electricity Charges	3,000,000	600,000	-
22020205	Water rates & Charges	-	153,000	-
220203	**Materials and Supplies - General**	**127,667,000**	**74,970,000**	**73,777,827**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100118 Jahun General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020307	Drugs, Vaccines & Medical Supplies	120,397,000	66,912,000	68,931,621
22020309	Uniforms & Other Clothing	478,000	612,000	318,360
22020310	Teaching Aids, Laboratory and Instructional Materials	6,792,000	7,446,000	4,527,846
220204	**Maintenance Services - General**	**8,412,000**	**13,821,000**	**5,605,902**
22020401	Maintenance of Motor Vehicles / Transport Equipment	724,000	867,000	482,753
22020405	Maintenance of Plants / Generators	6,224,000	8,160,000	4,149,529
22020406	Other Maintenance Services	353,000	714,000	233,720
22020420	Maintenance of Medical Equipments	398,000	714,000	265,290
22020421	Maintenance of Health Institution Buildings	-	2,244,000	-
22020425	Maintenance of Lab/Workshop Tools and Instrument	712,000	1,122,000	474,610
220205	**Training - General**	**-**	**1,173,000**	**-**
22020501	Local Training	-	1,173,000	-
220206	**Other Services - General**	**14,162,000**	**12,702,000**	**9,528,033**
22020601	Security Services	10,975,000	9,387,000	7,403,000
22020605	Cleaning and Fumigation Services	3,188,000	3,315,000	2,125,033
220208	**Fuel and Lubricant - General**	**5,052,000**	**6,204,000**	**3,368,170**
22020801	Motor Vehicle Fuel Cost	122,000	204,000	81,200
22020803	Plant / Generator Fuel Cost	4,930,000	6,000,000	3,286,970
220209	**Financial Charges - General**	**321,000**	**510,000**	**214,235**
22020901	Bank Charges (Other than Interest)	321,000	510,000	214,235
220210	**Miscellaneous Expenses - General**	**15,000,000**	**22,800,000**	**10,000,000**
22021057	Casual Workers	15,000,000	22,800,000	10,000,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052100100119 Kafin Hausa (Bulangu) Cottage Hospital

Estimates of the amount required for the services of this organisation in the year 2025:

Two Hundred and Seventy Seven Million, One Hundred and Forty Five Thousand Naira

₦ 277,145,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**277,145,000**	**170,963,000**	**18,702,112**
21	Personnel Cost	229,145,000	147,758,000	-
22	Other Recurrent Cost	48,000,000	23,205,000	18,702,112

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100119 Kafin Hausa (Bulangu) Cottage Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**76**	**161,088,730**	**112**	**76**
Consolidated Health Salary Structure	**76**	**161,088,730**	**82**	**76**
Junior Staff	**18**	**16,626,177**	**25**	**18**
GL - 02	1	799,265	1	1
GL - 03	7	5,837,423	5	7
GL - 04	2	1,778,293	9	3
GL - 05	2	1,973,923	2	2
GL - 06	6	6,237,273	8	5
Intermediate Staff	**48**	**107,395,700**	**50**	**48**
GL - 07	18	33,867,733	14	18
GL - 08	10	21,990,395	19	10
GL - 09	8	19,892,541	3	8
GL - 10	12	31,645,031	14	12
Senior Staff	**10**	**37,066,853**	**7**	**10**
GL - 11	2	6,111,858	1	2
GL - 12	7	25,643,984	4	7
GL - 13		-	1	
GL - 14	1	5,311,011	1	1
General Salary Structure		**-**	**30**	
Junior Staff		**-**	**30**	
GL - 02		-	15	
GL - 03		-	15	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100119 Kafin Hausa (Bulangu) Cottage Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**277,145,000**	**170,963,000**	**18,702,112**
21	**Personnel Cost**	**229,145,000**	**147,758,000**	**-**
2101	**SALARIES AND WAGES**	**100,349,000**	**44,740,000**	**-**
210101	**Salaries and Wages**	**100,349,000**	**44,740,000**	**-**
21010101	Salary	97,970,000	42,361,000	-
21010104	Salary Arrears	2,379,000	2,379,000	-
2102	**ALLOWANCES**	**128,796,000**	**103,018,000**	**-**
210201	**Regular / Non-Regular Allowances**	**128,796,000**	**103,018,000**	**-**
21020103	Transport Allowance	28,411,000	1,781,000	-
21020104	Rent Supplement	19,594,000	851,000	-
21020105	Meal Subsidy	757,000	757,000	-
21020106	Utility Allowance	490,000	490,000	-
21020109	Leave Transport Grant	425,000	425,000	-
21020113	Hazard / Hardship Allowance	6,000,000	6,000,000	-
21020119	Call Duty Allowance	4,000,000	4,000,000	-
21020120	Shift Duty Allowance	6,000,000	6,000,000	-
21020137	Medical Allowance	-	2,670,000	-
21020149	Consolidated Allowance	57,120,000	79,897,000	-
21020164	Consequential Increase	5,998,000	147,000	-
22	**Other Recurrent Cost**	**48,000,000**	**23,205,000**	**18,702,112**
2202	**GOODS AND SERVICES**	**48,000,000**	**23,205,000**	**18,702,112**
220201	**Transport & Travelling - General**	**2,000,000**	**2,000,000**	**751,000**
22020102	Local Travel & Transport - Others	2,000,000	2,000,000	751,000
220202	**Utilities General**	**380,000**	**384,000**	**112,000**
22020202	Telephone Charges	380,000	384,000	112,000
220203	**Materials and Supplies - General**	**34,400,000**	**9,801,000**	**11,937,112**
22020301	Office Materials and Consumables	1,200,000	1,000,000	960,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100119 Kafin Hausa (Bulangu) Cottage Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020307	Drugs, Vaccines & Medical Supplies	33,200,000	8,801,000	10,977,112
220204	**Maintenance Services - General**	**720,000**	**720,000**	**276,000**
22020420	Maintenance of Medical Equipments	720,000	720,000	276,000
220205	**Training - General**	**1,000,000**	**1,000,000**	**458,000**
22020501	Local Training	1,000,000	1,000,000	458,000
220208	**Fuel and Lubricant - General**	**1,500,000**	**1,300,000**	**883,000**
22020803	Plant / Generator Fuel Cost	1,500,000	1,300,000	883,000
220210	**Miscellaneous Expenses - General**	**8,000,000**	**8,000,000**	**4,285,000**
22021002	Honorarium and Sitting Allowance Payments	1,000,000	1,000,000	645,000
22021057	Casual Workers	7,000,000	7,000,000	3,640,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052100100120 Kafin Hausa General Hospital

Estimates of the amount required for the services of this organisation in the year 2025:

Four Hundred and Twenty Eight Million, Seven Hundred and Seventy Four Thousand Naira

₦ 428,774,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**428,774,000**	**325,671,000**	**190,706,437**
21	Personnel Cost	328,774,000	253,871,000	130,919,001
22	Other Recurrent Cost	100,000,000	71,800,000	59,787,436

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100120 Kafin Hausa General Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**120**	**279,234,748**	**153**	**120**
Consolidated Health Salary Structure	**119**	**272,823,404**	**122**	**119**
Junior Staff	**13**	**11,236,460**	**14**	**16**
GL - 02		-		1
GL - 03	10	8,231,296	10	9
GL - 04		-	2	1
GL - 05	1	971,673	1	2
GL - 06	2	2,033,491	1	3
Intermediate Staff	**89**	**201,017,699**	**93**	**95**
GL - 07	22	40,676,872	35	42
GL - 08	25	54,017,487	30	17
GL - 09	23	56,218,708	13	26
GL - 10	19	50,104,632	15	10
Senior Staff	**17**	**60,569,245**	**15**	**8**
GL - 11	9	27,503,359	8	3
GL - 12	3	10,990,279	6	5
GL - 13	5	22,075,607	1	
Consolidated Medical Salary Structure	**1**	**6,411,344**	**1**	**1**
Intermediate Staff	**1**	**6,411,344**	**1**	**1**
GL - 04		-	1	
GL - 05	1	6,411,344		1
General Salary Structure		**-**	**30**	
Junior Staff		**-**	**30**	
GL - 02		-	15	
GL - 03		-	15	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100120 Kafin Hausa General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**428,774,000**	**325,671,000**	**190,706,437**
21	**Personnel Cost**	**328,774,000**	**253,871,000**	**130,919,001**
2101	**SALARIES AND WAGES**	**165,770,000**	**66,269,000**	**49,650,070**
210101	**Salaries and Wages**	**165,770,000**	**66,269,000**	**49,650,070**
21010101	Salary	165,770,000	66,269,000	49,650,070
2102	**ALLOWANCES**	**163,004,000**	**187,602,000**	**81,268,931**
210201	**Regular / Non-Regular Allowances**	**163,004,000**	**187,602,000**	**81,268,931**
21020103	Transport Allowance	-	1,781,000	-
21020104	Rent Supplement	-	851,000	-
21020105	Meal Subsidy	757,000	757,000	-
21020106	Utility Allowance	490,000	490,000	-
21020109	Leave Transport Grant	596,000	425,000	-
21020113	Hazard / Hardship Allowance	6,830,000	6,830,000	4,830,000
21020119	Call Duty Allowance	5,920,000	3,400,000	3,280,000
21020120	Shift Duty Allowance	25,989,000	64,370,000	7,992,573
21020129	Contract Addition	287,000	287,000	128,139
21020137	Medical Allowance	2,670,000	2,670,000	-
21020146	Arrears of Allowances	2,500,000	2,500,000	-
21020149	Consolidated Allowance	104,000,000	90,000,000	58,559,624
21020156	Professional Teaching Allowance	3,500,000	3,500,000	-
21020164	Consequential Increase	9,465,000	9,741,000	6,478,594
22	**Other Recurrent Cost**	**100,000,000**	**71,800,000**	**59,787,436**
2202	**GOODS AND SERVICES**	**100,000,000**	**71,800,000**	**59,787,436**
220201	**Transport & Travelling - General**	**1,100,000**	**250,000**	**187,000**
22020102	Local Travel & Transport - Others	1,100,000	250,000	187,000
220202	**Utilities General**	**1,400,000**	**1,400,000**	**536,765**
22020201	Electricity Charges	1,200,000	1,200,000	416,765

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100120 Kafin Hausa General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020203	Internet Access Charges	200,000	200,000	120,000
220203	**Materials and Supplies - General**	**58,740,000**	**34,150,000**	**37,303,623**
22020301	Office Materials and Consumables	1,500,000	1,500,000	902,060
22020305	Printing of Non-security Documents	2,500,000	2,000,000	1,403,000
22020307	Drugs, Vaccines & Medical Supplies	54,040,000	30,000,000	34,537,863
22020309	Uniforms & Other Clothing	200,000	150,000	150,000
22020317	Reagents Chemicals and Cleansing Materials	500,000	500,000	310,700
220204	**Maintenance Services - General**	**9,440,000**	**7,810,000**	**4,452,150**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	800,000	760,000
22020402	Maintenance of Office Furniture	200,000	200,000	150,000
22020403	Maintenance of Office Building / Residential Quarters	1,500,000	800,000	763,350
22020405	Maintenance of Plants / Generators	500,000	840,000	375,000
22020406	Other Maintenance Services	3,000,000	2,500,000	1,033,800
22020420	Maintenance of Medical Equipments	1,500,000	1,500,000	695,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	1,740,000	1,170,000	675,000
220205	**Training - General**	**600,000**	**500,000**	**145,000**
22020501	Local Training	600,000	500,000	145,000
220206	**Other Services - General**	**1,500,000**	**1,000,000**	**746,000**
22020605	Cleaning and Fumigation Services	1,500,000	1,000,000	746,000
220208	**Fuel and Lubricant - General**	**4,500,000**	**4,000,000**	**2,635,000**
22020801	Motor Vehicle Fuel Cost	1,500,000	1,000,000	635,000
22020803	Plant / Generator Fuel Cost	3,000,000	3,000,000	2,000,000
220209	**Financial Charges - General**	**50,000**	**50,000**	**27,638**
22020901	Bank Charges (Other than Interest)	50,000	50,000	27,638
220210	**Miscellaneous Expenses - General**	**22,670,000**	**22,640,000**	**13,754,260**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100120 Kafin Hausa General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021001	Refreshment and Meals	620,000	615,000	433,860
22021002	Honorarium and Sitting Allowance Payments	4,000,000	3,000,000	1,304,400
22021006	Postage and Courier Services	20,000	25,000	16,000
22021057	Casual Workers	18,030,000	19,000,000	12,000,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052100100121 Kazaure General Hospital

Estimates of the amount required for the services of this organisation in the year 2025:

One Billion, Seventy Four Million Naira

₦ 1,074,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,074,000,000**	**637,815,000**	**369,228,810**
21	Personnel Cost	800,000,000	455,815,000	227,488,810
22	Other Recurrent Cost	274,000,000	182,000,000	141,740,000

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100121 Kazaure General Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**250**	**714,462,488**	**285**	**250**
Consolidated Health Salary Structure	**249**	**713,467,176**	**250**	**249**
Junior Staff	**46**	**41,627,443**	**55**	**49**
GL - 02		-	3	
GL - 03	4	3,335,670	27	4
GL - 04	35	31,120,123	10	36
GL - 05	2	1,973,923	7	3
GL - 06	5	5,197,727	8	6
Intermediate Staff	**131**	**314,735,535**	**146**	**133**
GL - 07	16	30,104,652	46	15
GL - 08	37	81,364,461	44	48
GL - 09	37	92,003,003	35	38
GL - 10	41	111,263,419	21	32
Senior Staff	**72**	**357,104,198**	**49**	**67**
GL - 11	5	15,697,004	21	
GL - 12	20	77,922,605	23	23
GL - 13	17	80,702,153	3	15
GL - 14	23	131,209,362	2	22
GL - 15	7	51,573,074		7
Consolidated Medical Salary Structure		**-**	**1**	
Intermediate Staff		**-**	**1**	
GL - 05		-	1	
General Salary Structure	**1**	**995,312**	**34**	**1**
Junior Staff	**1**	**995,312**	**30**	**1**
GL - 02		-	15	

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100121 Kazaure General Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
GL - 03		-	15	
GL - 05	1	995,312		1
Intermediate Staff		**-**	**1**	
GL - 08		-	1	
Senior Staff		**-**	**3**	
GL - 12		-	3	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100121 Kazaure General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,074,000,000**	**637,815,000**	**369,228,810**
21	**Personnel Cost**	**800,000,000**	**455,815,000**	**227,488,810**
2101	**SALARIES AND WAGES**	**390,236,000**	**182,815,000**	**83,251,127**
210101	**Salaries and Wages**	**390,236,000**	**182,815,000**	**83,251,127**
21010101	Salary	390,236,000	159,963,000	83,251,127
21010102	Overtime Payments	-	22,852,000	-
2102	**ALLOWANCES**	**409,764,000**	**273,000,000**	**144,237,683**
210201	**Regular / Non-Regular Allowances**	**409,764,000**	**273,000,000**	**144,237,683**
21020103	Transport Allowance	138,000	2,076,000	-
21020104	Rent Supplement	89,000	1,233,000	-
21020105	Meal Subsidy	59,000	887,000	-
21020106	Utility Allowance	39,000	586,000	-
21020109	Leave Transport Grant	45,000	617,000	-
21020113	Hazard / Hardship Allowance	15,243,000	-	7,420,000
21020119	Call Duty Allowance	17,675,000	15,544,000	10,712,336
21020120	Shift Duty Allowance	17,124,000	23,541,000	10,987,250
21020129	Contract Addition	489,000	489,000	216,015
21020137	Medical Allowance	178,000	3,027,000	133,524
21020149	Consolidated Allowance	304,026,000	190,000,000	97,508,557
21020155	Specialist Allowance (Medical Consultant)	20,000,000	20,000,000	9,749,000
21020156	Professional Teaching Allowance	15,006,000	15,000,000	7,511,000
21020164	Consequential Increase	19,652,000	-	-
22	**Other Recurrent Cost**	**274,000,000**	**182,000,000**	**141,740,000**
2202	**GOODS AND SERVICES**	**274,000,000**	**182,000,000**	**141,740,000**
220201	**Transport & Travelling - General**	**6,000,000**	**6,000,000**	**4,065,000**
22020102	Local Travel & Transport - Others	6,000,000	6,000,000	4,065,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100121 Kazaure General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220202	**Utilities General**	**3,280,000**	**3,260,000**	**2,183,000**
22020201	Electricity Charges	3,000,000	3,000,000	2,000,000
22020203	Internet Access Charges	160,000	150,000	111,000
22020204	Satellites Broadcasting Access Charges	70,000	60,000	42,000
22020211	Postal and Courier Payments & Services	50,000	50,000	30,000
220203	**Materials and Supplies - General**	**193,186,000**	**102,300,000**	**92,050,000**
22020301	Office Materials and Consumables	1,200,000	1,000,000	900,000
22020305	Printing of Non-security Documents	8,586,000	10,000,000	6,400,000
22020307	Drugs, Vaccines & Medical Supplies	172,000,000	80,000,000	79,545,000
22020309	Uniforms & Other Clothing	400,000	300,000	245,000
22020317	Reagents Chemicals and Cleansing Materials	11,000,000	11,000,000	4,960,000
220204	**Maintenance Services - General**	**22,935,000**	**23,340,000**	**17,186,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	729,000	600,000	486,000
22020402	Maintenance of Office Furniture	704,000	500,000	469,000
22020403	Maintenance of Office Building / Residential Quarters	1,002,000	700,000	668,000
22020404	Maintenance of Office / IT Equipment	4,500,000	4,000,000	2,940,000
22020405	Maintenance of Plants / Generators	4,000,000	5,590,000	3,890,000
22020406	Other Maintenance Services	5,300,000	6,000,000	4,840,000
22020410	Maintenance of Street Lightings	800,000	1,800,000	320,000
22020415	Maintenance of Water Facilities	600,000	400,000	379,000
22020417	Maintenance of Other Infrastructure	300,000	250,000	194,000
22020420	Maintenance of Medical Equipments	5,000,000	3,500,000	3,000,000
220205	**Training - General**	**900,000**	**600,000**	**521,000**
22020501	Local Training	900,000	600,000	521,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100121 Kazaure General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220206	**Other Services - General**	**3,000,000**	**2,500,000**	**1,524,000**
22020601	Security Services	1,500,000	1,000,000	900,000
22020605	Cleaning and Fumigation Services	1,500,000	1,500,000	624,000
220208	**Fuel and Lubricant - General**	**17,000,000**	**17,000,000**	**6,569,000**
22020801	Motor Vehicle Fuel Cost	6,000,000	6,000,000	489,000
22020803	Plant / Generator Fuel Cost	11,000,000	11,000,000	6,080,000
220209	**Financial Charges - General**	**200,000**	**-**	**-**
22020901	Bank Charges (Other than Interest)	200,000	-	-
220210	**Miscellaneous Expenses - General**	**27,500,000**	**27,000,000**	**17,642,000**
22021001	Refreshment and Meals	2,500,000	2,000,000	1,642,000
22021057	Casual Workers	25,000,000	25,000,000	16,000,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052100100122 Kazaure Psychiatric Hospital

Estimates of the amount required for the services of this organisation in the year 2025:

Sixty One Million, Seven Hundred and Twenty One Thousand Naira

₦ 61,721,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**61,721,000**	**44,821,000**	**26,098,845**
21	Personnel Cost	54,721,000	38,021,000	22,418,845
22	Other Recurrent Cost	7,000,000	6,800,000	3,680,000

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100122 Kazaure Psychiatric Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**25**	**39,117,999**	**37**	**25**
Consolidated Health Salary Structure	**25**	**39,117,999**	**32**	**25**
Junior Staff	**15**	**13,689,946**	**19**	**15**
GL - 03	9	7,505,258	10	9
GL - 04		-	1	
GL - 05	1	986,961		1
GL - 06	5	5,197,727	8	5
Intermediate Staff	**7**	**14,887,184**	**7**	**7**
GL - 07	4	7,526,163	5	4
GL - 08	1	2,199,039		1
GL - 09	1	2,486,568		1
GL - 10	1	2,675,414	2	1
Senior Staff	**3**	**10,540,869**	**6**	**3**
GL - 11	1	3,097,665	1	1
GL - 12	2	7,443,204	2	2
GL - 14		-	3	
General Salary Structure		**-**	**5**	
Junior Staff		**-**	**5**	
GL - 02		-	2	
GL - 03		-	3	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100122 Kazaure Psychiatric Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**61,721,000**	**44,821,000**	**26,098,845**
21	**Personnel Cost**	**54,721,000**	**38,021,000**	**22,418,845**
2101	**SALARIES AND WAGES**	**25,907,000**	**16,147,000**	**8,869,845**
210101	**Salaries and Wages**	**25,907,000**	**16,147,000**	**8,869,845**
21010101	Salary	25,907,000	16,147,000	8,869,845
2102	**ALLOWANCES**	**28,815,000**	**21,874,000**	**13,549,000**
210201	**Regular / Non-Regular Allowances**	**28,815,000**	**21,874,000**	**13,549,000**
21020103	Transport Allowance	7,513,000	297,000	320,000
21020104	Rent Supplement	5,181,000	142,000	1,071,000
21020105	Meal Subsidy	126,000	126,000	141,000
21020106	Utility Allowance	82,000	82,000	103,000
21020108	Peculiar Allownance	536,000	536,000	536,000
21020109	Leave Transport Grant	71,000	71,000	-
21020112	Inducement Allowance	56,000	56,000	56,000
21020113	Hazard / Hardship Allowance	10,000	12,000	12,000
21020120	Shift Duty Allowance	1,583,000	1,420,000	1,310,000
21020137	Medical Allowance	445,000	445,000	-
21020149	Consolidated Allowance	11,238,000	8,687,000	10,000,000
21020164	Consequential Increase	1,973,000	10,000,000	-
22	**Other Recurrent Cost**	**7,000,000**	**6,800,000**	**3,680,000**
2202	**GOODS AND SERVICES**	**7,000,000**	**6,800,000**	**3,680,000**
220202	**Utilities General**	**40,000**	**40,000**	**20,000**
22020201	Electricity Charges	40,000	40,000	20,000
220203	**Materials and Supplies - General**	**3,750,000**	**3,750,000**	**2,250,000**
22020305	Printing of Non-security Documents	150,000	150,000	50,000
22020307	Drugs, Vaccines & Medical Supplies	3,000,000	3,000,000	2,000,000
22020309	Uniforms & Other Clothing	400,000	400,000	200,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100122 Kazaure Psychiatric Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020317	Reagents Chemicals and Cleansing Materials	200,000	200,000	-
220204	**Maintenance Services - General**	**2,150,000**	**2,150,000**	**940,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	600,000	600,000	300,000
22020402	Maintenance of Office Furniture	300,000	-	40,000
22020403	Maintenance of Office Building / Residential Quarters	-	300,000	-
22020405	Maintenance of Plants / Generators	450,000	450,000	200,000
22020406	Other Maintenance Services	800,000	800,000	400,000
220205	**Training - General**	**600,000**	**600,000**	**300,000**
22020501	Local Training	600,000	600,000	300,000
220209	**Financial Charges - General**	**15,000**	**15,000**	**10,000**
22020901	Bank Charges (Other than Interest)	15,000	15,000	10,000
220210	**Miscellaneous Expenses - General**	**445,000**	**245,000**	**160,000**
22021006	Postage and Courier Services	50,000	50,000	40,000
22021057	Casual Workers	395,000	195,000	120,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052100100123 Ringim General Hospital

Estimates of the amount required for the services of this organisation in the year 2025:
Seven Hundred and Fifty One Million, One Hundred and Fourteen Thousand Naira
₦ 751,114,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**751,114,000**	**420,427,000**	**286,447,161**
21	Personnel Cost	609,114,000	322,827,000	257,757,161
22	Other Recurrent Cost	142,000,000	97,600,000	28,690,000

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100123 Ringim General Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**217**	**532,855,766**	**248**	**217**
Consolidated Health Salary Structure	**210**	**489,465,699**	**213**	**212**
Junior Staff	**31**	**30,870,108**	**36**	**33**
GL - 02		-	1	3
GL - 03	7	6,215,003	12	14
GL - 04	11	10,470,310	7	4
GL - 05	9	9,570,613	4	2
GL - 06	4	4,614,182	12	10
Intermediate Staff	**157**	**381,633,073**	**156**	**161**
GL - 07	58	118,581,042	65	65
GL - 08	24	57,377,748	45	43
GL - 09	39	105,219,958	27	24
GL - 10	36	100,454,325	19	29
Senior Staff	**22**	**76,962,518**	**21**	**18**
GL - 11	13	41,897,346	13	8
GL - 12	9	35,065,172	8	10
Consolidated Medical Salary Structure	**7**	**43,390,067**	**5**	**5**
Junior Staff	**2**	**6,813,856**	**1**	
GL - 02	2	6,813,856	1	
Intermediate Staff	**3**	**19,251,879**	**2**	**3**
GL - 04	1	5,765,063	1	1
GL - 05	2	13,486,816	1	2
Senior Staff	**2**	**17,324,332**	**2**	**2**
GL - 06	2	17,324,332	2	2
General Salary Structure		**-**	**30**	

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100100123 Ringim General Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Junior Staff		**-**	**30**	
GL - 02		-	15	
GL - 03		-	15	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100123 Ringim General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**751,114,000**	**420,427,000**	**286,447,161**
21	**Personnel Cost**	**609,114,000**	**322,827,000**	**257,757,161**
2101	**SALARIES AND WAGES**	**344,127,000**	**103,482,000**	**94,983,936**
210101	**Salaries and Wages**	**344,127,000**	**103,482,000**	**94,983,936**
21010101	Salary	344,127,000	103,482,000	94,983,936
2102	**ALLOWANCES**	**264,987,000**	**219,346,000**	**162,773,225**
210201	**Regular / Non-Regular Allowances**	**264,987,000**	**219,346,000**	**162,773,225**
21020103	Transport Allowance	-	1,781,000	-
21020104	Rent Supplement	-	851,000	-
21020105	Meal Subsidy	760,000	757,000	504,666
21020106	Utility Allowance	495,000	490,000	326,666
21020109	Leave Transport Grant	425,000	425,000	283,333
21020113	Hazard / Hardship Allowance	20,960,000	1,344,000	8,640,000
21020119	Call Duty Allowance	22,225,000	15,001,000	14,254,760
21020120	Shift Duty Allowance	19,748,000	14,580,000	9,183,136
21020129	Contract Addition	364,000	418,000	242,136
21020137	Medical Allowance	2,670,000	2,670,000	1,780,000
21020149	Consolidated Allowance	171,641,000	158,452,000	113,247,176
21020155	Specialist Allowance (Medical Consultant)	7,814,000	3,814,000	2,542,536
21020156	Professional Teaching Allowance	798,000	572,000	381,072
21020164	Consequential Increase	17,088,000	18,191,000	11,387,744
22	**Other Recurrent Cost**	**142,000,000**	**97,600,000**	**28,690,000**
2202	**GOODS AND SERVICES**	**142,000,000**	**97,600,000**	**28,690,000**
220201	**Transport & Travelling - General**	**1,200,000**	**860,000**	**900,000**
22020102	Local Travel & Transport - Others	1,200,000	860,000	900,000
220202	**Utilities General**	**2,540,000**	**1,850,000**	**790,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100123 Ringim General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020201	Electricity Charges	2,000,000	1,500,000	400,000
22020204	Satellites Broadcasting Access Charges	220,000	100,000	180,000
22020205	Water rates & Charges	120,000	120,000	80,000
22020206	Sewage Charges	80,000	50,000	50,000
22020210	Other Utility Charges	120,000	80,000	80,000
220203	**Materials and Supplies - General**	**110,690,000**	**75,800,000**	**4,100,000**
22020301	Office Materials and Consumables	600,000	200,000	400,000
22020305	Printing of Non-security Documents	5,890,000	3,000,000	400,000
22020307	Drugs, Vaccines & Medical Supplies	99,800,000	70,000,000	-
22020309	Uniforms & Other Clothing	400,000	100,000	300,000
22020317	Reagents Chemicals and Cleansing Materials	4,000,000	2,500,000	3,000,000
220204	**Maintenance Services - General**	**4,200,000**	**3,850,000**	**2,750,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	600,000	600,000	400,000
22020402	Maintenance of Office Furniture	100,000	300,000	50,000
22020403	Maintenance of Office Building / Residential Quarters	1,200,000	800,000	1,000,000
22020405	Maintenance of Plants / Generators	1,000,000	900,000	600,000
22020406	Other Maintenance Services	400,000	300,000	300,000
22020410	Maintenance of Street Lightings	200,000	250,000	-
22020420	Maintenance of Medical Equipments	700,000	700,000	400,000
220205	**Training - General**	**600,000**	**600,000**	**400,000**
22020501	Local Training	600,000	600,000	400,000
220206	**Other Services - General**	**2,000,000**	**1,500,000**	**1,200,000**
22020605	Cleaning and Fumigation Services	2,000,000	1,500,000	1,200,000
220208	**Fuel and Lubricant - General**	**4,720,000**	**1,080,000**	**2,500,000**
22020801	Motor Vehicle Fuel Cost	600,000	400,000	400,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100100123 Ringim General Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020803	Plant / Generator Fuel Cost	4,000,000	600,000	2,000,000
22020806	Cooking Gas / Fuel Cost	120,000	80,000	100,000
220210	**Miscellaneous Expenses - General**	**16,050,000**	**12,060,000**	**16,050,000**
22021006	Postage and Courier Services	50,000	60,000	50,000
22021057	Casual Workers	16,000,000	12,000,000	16,000,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052100300100 Primary Health Care Development Agency

Estimates of the amount required for the services of this organisation in the year 2025:

One Billion, Thirteen Million, Nine Hundred and Twenty Thousand Naira

₦ 1,013,920,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,013,920,000**	**239,150,000**	**206,721,867**
21	Personnel Cost	862,920,000	88,190,000	142,641,316
22	Other Recurrent Cost	151,000,000	150,960,000	64,080,551

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100300100 Primary Health Care Development Agency

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**305**	**543,300,663**	**34**	**34**
Consolidated Health Salary Structure	**298**	**527,502,413**	**32**	**32**
Junior Staff	**14**	**12,738,149**	**7**	**8**
GL - 03	2	1,624,683	2	2
GL - 04	1	864,066	1	1
GL - 05		-	4	
GL - 06	11	10,249,400		5
Intermediate Staff	**264**	**437,571,273**	**6**	**5**
GL - 07	263	435,169,257	3	2
GL - 09	1	2,402,016	2	2
GL - 10		-	1	1
Senior Staff	**20**	**77,192,991**	**19**	**19**
GL - 12	13	46,868,253	14	14
GL - 13	7	30,324,738	3	5
GL - 14		-	2	
Consolidated Medical Salary Structure	**1**	**8,071,550**	**1**	**1**
Senior Staff	**1**	**8,071,550**	**1**	**1**
GL - 06	1	8,071,550	1	1
General Salary Structure	**6**	**7,726,700**	**1**	**1**
Intermediate Staff	**6**	**7,726,700**	**1**	**1**
GL - 08	5	6,132,938		
GL - 10	1	1,593,762	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100300100 Primary Health Care Development Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,013,920,000**	**239,150,000**	**206,721,867**
21	**Personnel Cost**	**862,920,000**	**88,190,000**	**142,641,316**
2101	**SALARIES AND WAGES**	**351,607,000**	**30,314,000**	**21,229,991**
210101	**Salaries and Wages**	**351,607,000**	**30,314,000**	**21,229,991**
21010101	Salary	351,607,000	30,314,000	21,229,991
2102	**ALLOWANCES**	**511,314,000**	**57,876,000**	**121,411,325**
210201	**Regular / Non-Regular Allowances**	**511,314,000**	**57,876,000**	**121,411,325**
21020103	Transport Allowance	852,000	69,000	45,896
21020104	Rent Supplement	775,000	88,000	52,475
21020105	Meal Subsidy	360,000	31,000	20,376
21020106	Utility Allowance	411,000	21,000	14,240
21020109	Leave Transport Grant	387,000	44,000	26,237
21020114	Board Members Allowance	2,520,000	2,520,000	-
21020119	Call Duty Allowance	2,612,000	1,611,000	1,074,240
21020135	Midwifery Service Scheme	311,000,000	-	87,500,000
21020137	Medical Allowance	1,068,000	89,000	59,344
21020149	Consolidated Allowance	164,248,000	43,239,000	28,983,026
21020153	Non Clinical Allowance	3,488,000	2,889,000	1,975,300
21020164	Consequential Increase	23,593,000	7,274,000	1,660,191
22	**Other Recurrent Cost**	**151,000,000**	**150,960,000**	**64,080,551**
2202	**GOODS AND SERVICES**	**151,000,000**	**150,960,000**	**64,080,551**
220201	**Transport & Travelling - General**	**5,750,000**	**5,750,000**	**3,160,000**
22020102	Local Travel & Transport - Others	5,750,000	5,750,000	3,160,000
220202	**Utilities General**	**560,000**	**560,000**	**-**
22020203	Internet Access Charges	50,000	50,000	-
22020204	Satellites Broadcasting Access Charges	500,000	500,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100300100 Primary Health Care Development Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020211	Postal and Courier Payments & Services	10,000	10,000	-
220203	**Materials and Supplies - General**	**5,550,000**	**5,550,000**	**1,360,450**
22020301	Office Materials and Consumables	4,000,000	4,000,000	1,360,450
22020303	Newspapers	500,000	500,000	-
22020305	Printing of Non-security Documents	1,000,000	1,000,000	-
22020309	Uniforms & Other Clothing	50,000	50,000	-
220204	**Maintenance Services - General**	**10,700,000**	**10,700,000**	**1,834,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	9,800,000	9,800,000	1,834,000
22020402	Maintenance of Office Furniture	200,000	200,000	-
22020404	Maintenance of Office / IT Equipment	200,000	200,000	-
22020406	Other Maintenance Services	500,000	500,000	-
220205	**Training - General**	**2,000,000**	**2,000,000**	**-**
22020501	Local Training	2,000,000	2,000,000	-
220206	**Other Services - General**	**200,000**	**200,000**	**-**
22020605	Cleaning and Fumigation Services	200,000	200,000	-
220207	**Consulting and Professional Services**	**2,000,000**	**2,000,000**	**500,000**
22020709	Auditing of Accounts	2,000,000	2,000,000	500,000
220208	**Fuel and Lubricant - General**	**3,500,000**	**3,500,000**	**2,619,000**
22020801	Motor Vehicle Fuel Cost	3,000,000	3,000,000	2,619,000
22020803	Plant / Generator Fuel Cost	500,000	500,000	-
220209	**Financial Charges - General**	**200,000**	**200,000**	**149,235**
22020901	Bank Charges (Other than Interest)	200,000	200,000	149,235
220210	**Miscellaneous Expenses - General**	**120,540,000**	**120,500,000**	**54,457,866**
22021001	Refreshment and Meals	2,000,000	2,000,000	378,500
22021002	Honorarium and Sitting Allowance Payments	1,500,000	1,500,000	670,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100300100 Primary Health Care Development Agency

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021045	Institutional Feeding	18,000,000	18,000,000	8,889,366
22021047	Community Engagement, Sensitization & Mobilization Activit	500,000	500,000	-
22021049	Special Health Programmes & Initiatives	1,000,000	1,000,000	-
22021054	Zonal Office Operational Expenses	500,000	500,000	-
22021057	Casual Workers	-	10t	-
22021060	Nutrition Activities	2,000,000	2,000,000	-
22021074	Primary Healthcare (LGA & Wards) Operations	95,040,000	95,000,000	44,520,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052100300109 Primary Health Care Development LGA Management Offices

Estimates of the amount required for the services of this organisation in the year 2025:
Six Billion, Five Hundred and Sixty Million, Four Hundred and Twelve Thousand Naira
₦ 6,560,412,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**6,560,412,000**	**5,502,000,000**	**3,216,466,269**
21	Personnel Cost	6,560,412,000	5,502,000,000	3,216,466,269

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052100300109 Primary Health Care Development LGA Management Offices

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**3,228**	**6,128,403,432**	**3,396**	**3,228**
Consolidated Health Salary Structure	**3,228**	**6,128,403,432**	**3,396**	**3,228**
Junior Staff	**1,001**	**869,545,333**	**1,180**	**1,001**
GL - 01	1	762,269		1
GL - 02	57	44,312,523	70	57
GL - 03	480	384,745,709	596	480
GL - 04	53	45,130,897	55	53
GL - 05	119	111,990,600	205	119
GL - 06	291	282,603,335	254	291
Intermediate Staff	**1,750**	**3,622,425,007**	**1,771**	**1,750**
GL - 07	815	1,453,768,247	946	815
GL - 08	350	729,406,818	287	350
GL - 09	292	689,043,975	266	292
GL - 10	293	750,205,967	272	293
Senior Staff	**477**	**1,636,433,092**	**445**	**477**
GL - 11	138	410,199,033	138	138
GL - 12	316	1,120,875,460	300	316
GL - 13	16	67,985,432	7	16
GL - 14	6	30,684,833		6
GL - 15	1	6,688,334		1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052100300109 Primary Health Care Development LGA Management Offices

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**6,560,412,000**	**5,502,000,000**	**3,216,466,269**
21	**Personnel Cost**	**6,560,412,000**	**5,502,000,000**	**3,216,466,269**
2101	**SALARIES AND WAGES**	**3,711,074,000**	**1,705,299,000**	**1,317,359,120**
210101	**Salaries and Wages**	**3,711,074,000**	**1,705,299,000**	**1,317,359,120**
21010101	Salary	3,711,074,000	1,694,299,000	1,317,359,120
21010104	Salary Arrears	-	11,000,000	-
2102	**ALLOWANCES**	**2,849,339,000**	**3,796,701,000**	**1,899,107,149**
210201	**Regular / Non-Regular Allowances**	**2,849,339,000**	**3,796,701,000**	**1,899,107,149**
21020103	Transport Allowance	-	410,000	-
21020104	Rent Supplement	-	461,000	-
21020105	Meal Subsidy	200,000	181,000	92,713
21020106	Utility Allowance	140,000	125,000	65,109
21020107	Entertainment	230,000	-	-
21020109	Leave Transport Grant	218,000	213,000	114,864
21020113	Hazard / Hardship Allowance	186,993,000	260,785,000	124,661,865
21020119	Call Duty Allowance	7,721,000	11,050,000	5,147,424
21020120	Shift Duty Allowance	144,538,000	195,650,000	99,075,062
21020129	Contract Addition	671,000	577,000	252,429
21020135	Midwifery Service Scheme	84,295,000	136,150,000	56,196,380
21020137	Medical Allowance	2,350,000	1,341,000	274,548
21020149	Consolidated Allowance	2,162,563,000	2,838,453,000	1,444,998,289
21020153	Non Clinical Allowance	4,654,000	13,425,000	3,102,582
21020164	Consequential Increase	254,767,000	337,878,000	165,125,885

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052110400100 Office of the Provost, College of Nursing Science

Estimates of the amount required for the services of this organisation in the year 2025:
Eight Hundred and Sixty One Million, Nine Hundred and Thirty Six Thousand Naira
₦ 861,936,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**861,936,000**	**514,537,000**	**106,736,155**
21	Personnel Cost	760,936,000	458,037,000	72,644,430
22	Other Recurrent Cost	101,000,000	56,500,000	34,091,725

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052110400100 Office of the Provost, College of Nursing Science

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**147**	**510,405,105**	**196**	**114**
Consolidated Polytechnics and College of Education Salary Structure	**90**	**390,623,077**	**43**	**79**
Junior Staff	**23**	**55,248,824**	**25**	**13**
GL - 07		-	9	
GL - 08	16	39,024,311	9	5
GL - 09	7	16,224,513	7	8
Intermediate Staff	**19**	**72,277,742**	**12**	**22**
GL - 11		-	12	22
GL - 12	19	72,277,742		
Senior Staff	**48**	**263,096,511**	**6**	**44**
GL - 13	28	132,713,411	6	29
GL - 14	10	57,028,608		13
GL - 15	10	73,354,492		2
Consolidated Tertiary Education Institutions Salary Structure	**57**	**119,782,028**	**153**	**35**
Junior Staff	**41**	**56,689,193**	**46**	**19**
GL - 02	2	1,869,724	2	
GL - 03	12	11,722,645	17	2
GL - 04	1	1,082,834	7	1
GL - 05	8	9,741,064	2	8
GL - 06	18	32,272,926	18	8
Intermediate Staff	**7**	**19,581,170**	**31**	**8**
GL - 07	2	4,826,998	1	2
GL - 08	2	5,494,492	17	3
GL - 09	3	9,259,680	13	3

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052110400100 Office of the Provost, College of Nursing Science

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Senior Staff	**9**	**43,511,665**	**76**	**8**
GL - 11	3	11,142,222	39	2
GL - 12	1	4,042,536	7	1
GL - 13	3	14,798,085	12	4
GL - 14	1	5,959,637	9	1
GL - 15	1	7,569,185	9	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052110400100 Office of the Provost, College of Nursing Science

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**861,936,000**	**514,537,000**	**106,736,155**
21	**Personnel Cost**	**760,936,000**	**458,037,000**	**72,644,430**
2101	**SALARIES AND WAGES**	**157,370,000**	**109,733,000**	**54,921,526**
210101	**Salaries and Wages**	**157,370,000**	**109,733,000**	**54,921,526**
21010101	Salary	157,370,000	109,733,000	54,921,526
2102	**ALLOWANCES**	**603,565,000**	**348,305,000**	**17,722,904**
210201	**Regular / Non-Regular Allowances**	**603,565,000**	**348,305,000**	**17,722,904**
21020104	Rent Supplement	91,965,000	15,595,000	797,597
21020105	Meal Subsidy	64,000	64,000	24,930
21020106	Utility Allowance	52,000	46,000	18,810
21020107	Entertainment	-	70,000	-
21020108	Peculiar Allownance	22,652,000	4,963,000	9,182,607
21020109	Leave Transport Grant	105,000	105,000	44,298
21020113	Hazard / Hardship Allowance	470,000	470,000	-
21020114	Board Members Allowance	2,700,000	2,700,000	-
21020116	Academic Allowance	30,000,000	6,000,000	-
21020121	Student / Trainee Allowance	150,000,000	150,000,000	106,579
21020137	Medical Allowance	6,000,000	6,000,000	66,762
21020138	Furniture Allowance	18,000,000	20,000,000	-
21020149	Consolidated Allowance	268,146,000	138,752,000	1,069,444
21020164	Consequential Increase	13,411,000	3,539,000	6,411,876
22	**Other Recurrent Cost**	**101,000,000**	**56,500,000**	**34,091,725**
2202	**GOODS AND SERVICES**	**101,000,000**	**56,500,000**	**34,091,725**
220201	**Transport & Travelling - General**	**4,000,000**	**2,000,000**	**2,000,000**
22020102	Local Travel & Transport - Others	4,000,000	2,000,000	2,000,000
220203	**Materials and Supplies - General**	**2,300,000**	**1,550,000**	**844,800**
22020301	Office Materials and Consumables	1,000,000	1,000,000	666,500

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052110400100 Office of the Provost, College of Nursing Science

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020303	Newspapers	100,000	100,000	50,000
22020305	Printing of Non-security Documents	200,000	50,000	10,800
22020317	Reagents Chemicals and Cleansing Materials	1,000,000	400,000	117,500
220204	**Maintenance Services - General**	**6,100,000**	**2,500,000**	**916,600**
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000	1,000,000	31,000
22020402	Maintenance of Office Furniture	500,000	200,000	92,300
22020403	Maintenance of Office Building / Residential Quarters	2,000,000	500,000	677,500
22020404	Maintenance of Office / IT Equipment	100,000	100,000	51,000
22020410	Maintenance of Street Lightings	200,000	200,000	34,500
22020415	Maintenance of Water Facilities	300,000	500,000	30,300
220205	**Training - General**	**3,500,000**	**4,000,000**	**1,660,000**
22020501	Local Training	3,500,000	4,000,000	1,660,000
220206	**Other Services - General**	**28,217,000**	**25,217,000**	**15,649,560**
22020601	Security Services	8,399,000	7,399,000	3,891,549
22020605	Cleaning and Fumigation Services	11,510,000	10,510,000	5,582,843
22020610	Environmental Services	8,308,000	7,308,000	6,175,168
220207	**Consulting and Professional Services**	**6,000,000**	**6,333,000**	**3,225,000**
22020709	Auditing of Accounts	1,000,000	1,000,000	1,000,000
22020710	Research and Documentation	5,000,000	5,333,000	2,225,000
220208	**Fuel and Lubricant - General**	**4,700,000**	**2,650,000**	**2,770,648**
22020801	Motor Vehicle Fuel Cost	3,000,000	1,500,000	1,620,648
22020803	Plant / Generator Fuel Cost	1,000,000	1,000,000	1,000,000
22020807	Lubricants and Other Oils	700,000	150,000	150,000
220209	**Financial Charges - General**	**100,000**	**100,000**	**30,000**
22020901	Bank Charges (Other than Interest)	100,000	100,000	30,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052110400100 Office of the Provost, College of Nursing Science

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220210	**Miscellaneous Expenses - General**	**46,083,000**	**12,150,000**	**6,995,117**
22021001	Refreshment and Meals	1,000,000	500,000	245,000
22021002	Honorarium and Sitting Allowance Payments	2,000,000	1,900,000	1,366,450
22021003	Publicity and Advertisements	500,000	-	-
22021006	Postage and Courier Services	50,000	50,000	34,000
22021043	Official Presents and Souvenirs	203,000	200,000	170,000
22021045	Institutional Feeding	4,000,000	4,000,000	1,737,667
22021057	Casual Workers	14,330,000	1,500,000	1,275,000
22021063	Accreditation Activities	20,000,000	-	-
22021081	Conferences and Seminars Expenses	4,000,000	4,000,000	2,167,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052110400103 College of Nursing Science Birnin Kudu

Estimates of the amount required for the services of this organisation in the year 2025:

Seventy Six Million Naira

₦ 76,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**76,000,000**	**70,500,000**	**52,704,750**
22	Other Recurrent Cost	76,000,000	70,500,000	52,704,750

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052110400103 College of Nursing Science Birnin Kudu

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**76,000,000**	**70,500,000**	**52,704,750**
22	**Other Recurrent Cost**	**76,000,000**	**70,500,000**	**52,704,750**
2202	**GOODS AND SERVICES**	**76,000,000**	**70,500,000**	**52,704,750**
220201	**Transport & Travelling - General**	**3,000,000**	**2,000,000**	**2,000,000**
22020101	Local Travel & Transport - Training	3,000,000	-	2,000,000
22020102	Local Travel & Transport - Others	-	2,000,000	-
220202	**Utilities General**	**150,000**	**100,000**	**100,000**
22020204	Satellites Broadcasting Access Charges	150,000	100,000	100,000
220203	**Materials and Supplies - General**	**40,400,000**	**35,550,000**	**26,697,900**
22020301	Office Materials and Consumables	3,500,000	3,500,000	940,000
22020303	Newspapers	50,000	50,000	24,000
22020305	Printing of Non-security Documents	2,000,000	2,000,000	980,000
22020310	Teaching Aids, Laboratory and Instructional Materials	10,000,000	10,000,000	7,514,300
22020315	Examinations / Examination Materials	24,850,000	20,000,000	17,239,600
220204	**Maintenance Services - General**	**7,350,000**	**8,350,000**	**3,036,850**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	2,000,000	967,850
22020403	Maintenance of Office Building / Residential Quarters	5,000,000	6,000,000	1,865,000
22020404	Maintenance of Office / IT Equipment	200,000	200,000	117,000
22020418	Maintenance of Educational Equipments	50,000	50,000	24,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	100,000	100,000	63,000
220205	**Training - General**	**4,000,000**	**3,000,000**	**2,780,000**
22020501	Local Training	4,000,000	3,000,000	2,780,000
220206	**Other Services - General**	**700,000**	**700,000**	**300,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052110400103 College of Nursing Science Birnin Kudu

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020603	Residential Rent	700,000	700,000	300,000
220207	**Consulting and Professional Services**	**1,100,000**	**100,000**	**45,000**
22020709	Auditing of Accounts	1,000,000	-	-
22020711	Supervision and Management Fees	100,000	100,000	45,000
220208	**Fuel and Lubricant - General**	**3,500,000**	**2,500,000**	**2,500,000**
22020801	Motor Vehicle Fuel Cost	3,500,000	2,500,000	2,500,000
220210	**Miscellaneous Expenses - General**	**15,800,000**	**18,200,000**	**15,245,000**
22021001	Refreshment and Meals	1,500,000	1,200,000	1,100,000
22021002	Honorarium and Sitting Allowance Payments	2,000,000	1,500,000	1,500,000
22021003	Publicity and Advertisements	200,000	200,000	30,000
22021006	Postage and Courier Services	100,000	100,000	23,000
22021008	Subscription to Professional Bodies / National Council Registration	12,000,000	10,400,000	10,400,000
22021057	Casual Workers	10t	4,800,000	2,192,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052110400105 College of Nursing Science Hadejia

Estimates of the amount required for the services of this organisation in the year 2025:

Fifty Million, Two Hundred Thousand Naira

₦ 50,200,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**50,200,000**	**28,230,000**	**17,495,369**
22	Other Recurrent Cost	50,200,000	28,230,000	17,495,369

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052110400105 College of Nursing Science Hadejia

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**50,200,000**	**28,230,000**	**17,495,369**
22	**Other Recurrent Cost**	**50,200,000**	**28,230,000**	**17,495,369**
2202	**GOODS AND SERVICES**	**50,200,000**	**28,230,000**	**17,495,369**
220201	**Transport & Travelling - General**	**2,000,000**	**1,000,000**	**800,000**
22020102	Local Travel & Transport - Others	2,000,000	1,000,000	800,000
220202	**Utilities General**	**50,000**	**50,000**	**-**
22020203	Internet Access Charges	50,000	50,000	-
220203	**Materials and Supplies - General**	**8,850,000**	**6,400,000**	**442,500**
22020301	Office Materials and Consumables	1,500,000	100,000	100,000
22020302	Books	500,000	100,000	-
22020303	Newspapers	50,000	-	-
22020305	Printing of Non-security Documents	-	50,000	-
22020310	Teaching Aids, Laboratory and Instructional Materials	500,000	100,000	-
22020315	Examinations / Examination Materials	6,000,000	6,000,000	292,500
22020317	Reagents Chemicals and Cleansing Materials	300,000	50,000	50,000
220204	**Maintenance Services - General**	**1,600,000**	**300,000**	**221,500**
22020402	Maintenance of Office Furniture	500,000	100,000	64,500
22020404	Maintenance of Office / IT Equipment	500,000	50,000	50,000
22020418	Maintenance of Educational Equipments	300,000	50,000	50,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	300,000	100,000	57,000
220205	**Training - General**	**3,000,000**	**4,000,000**	**1,415,875**
22020501	Local Training	3,000,000	4,000,000	1,415,875
220206	**Other Services - General**	**500,000**	**400,000**	**300,000**
22020603	Residential Rent	500,000	400,000	300,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052110400105 College of Nursing Science Hadejia

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220207	**Consulting and Professional Services**	**1,500,000**	**290,000**	**100,000**
22020709	Auditing of Accounts	1,000,000	-	-
22020711	Supervision and Management Fees	500,000	290,000	100,000
220208	**Fuel and Lubricant - General**	**3,000,000**	**900,000**	**686,000**
22020801	Motor Vehicle Fuel Cost	2,000,000	300,000	300,000
22020803	Plant / Generator Fuel Cost	1,000,000	600,000	386,000
220209	**Financial Charges - General**	**10t**	**20,000**	**1,494**
22020901	Bank Charges (Other than Interest)	10t	20,000	1,494
220210	**Miscellaneous Expenses - General**	**29,700,000**	**14,870,000**	**13,528,000**
22021001	Refreshment and Meals	500,000	300,000	100,000
22021002	Honorarium and Sitting Allowance Payments	500,000	400,000	107,000
22021003	Publicity and Advertisements	100,000	50,000	35,000
22021006	Postage and Courier Services	100,000	20,000	750,000
22021008	Subscription to Professional Bodies / National Council Registration	8,000,000	6,000,000	1,796,000
22021009	Sporting Activities	500,000	100,000	100,000
22021045	Institutional Feeding	20,000,000	2,000,000	2,000,000
22021047	Community Engagement, Sensitization & Mobilization Activit	10t	-	4,320,000
22021057	Casual Workers	10t	6,000,000	4,320,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052110400107 College of Nursing Science Babura

Estimates of the amount required for the services of this organisation in the year 2025:

Fifty Eight Million, One Hundred and Thirty Thousand Naira

₦ 58,130,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**58,130,000**	**61,500,000**	**59,730,400**
22	Other Recurrent Cost	58,130,000	61,500,000	59,730,400

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052110400107 College of Nursing Science Babura

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**58,130,000**	**61,500,000**	**59,730,400**
22	**Other Recurrent Cost**	**58,130,000**	**61,500,000**	**59,730,400**
2202	**GOODS AND SERVICES**	**58,130,000**	**61,500,000**	**59,730,400**
220201	**Transport & Travelling - General**	**3,000,000**	**2,000,000**	**9,950,000**
22020102	Local Travel & Transport - Others	3,000,000	2,000,000	9,950,000
220202	**Utilities General**	**9,350,000**	**5,560,000**	**3,800,000**
22020201	Electricity Charges	3,600,000	2,560,000	1,000,000
22020202	Telephone Charges	1,500,000	300,000	800,000
22020203	Internet Access Charges	500,000	500,000	360,000
22020204	Satellites Broadcasting Access Charges	1,500,000	800,000	800,000
22020205	Water rates & Charges	2,250,000	1,400,000	840,000
220203	**Materials and Supplies - General**	**17,700,000**	**14,200,000**	**14,052,000**
22020301	Office Materials and Consumables	2,200,000	1,200,000	1,375,000
22020302	Books	1,500,000	800,000	800,000
22020303	Newspapers	100,000	100,000	50,000
22020305	Printing of Non-security Documents	600,000	600,000	600,000
22020310	Teaching Aids, Laboratory and Instructional Materials	2,000,000	1,200,000	1,200,000
22020315	Examinations / Examination Materials	10,000,000	9,000,000	8,772,000
22020317	Reagents Chemicals and Cleansing Materials	1,300,000	1,300,000	1,255,000
220204	**Maintenance Services - General**	**6,100,000**	**5,500,000**	**4,523,500**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,500,000	1,500,000	1,105,000
22020402	Maintenance of Office Furniture	800,000	800,000	545,000
22020403	Maintenance of Office Building / Residential Quarters	2,000,000	1,500,000	1,428,500
22020404	Maintenance of Office / IT Equipment	1,000,000	1,000,000	775,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052110400107 College of Nursing Science Babura

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020405	Maintenance of Plants / Generators	500,000	500,000	475,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	300,000	200,000	195,000
220205	**Training - General**	**1,800,000**	**1,780,000**	**1,730,000**
22020501	Local Training	1,800,000	1,780,000	1,730,000
220206	**Other Services - General**	**500,000**	**500,000**	**500,000**
22020603	Residential Rent	500,000	500,000	500,000
220207	**Consulting and Professional Services**	**1,000,000**	**-**	**-**
22020709	Auditing of Accounts	1,000,000	-	-
220208	**Fuel and Lubricant - General**	**2,600,000**	**1,600,000**	**1,402,900**
22020801	Motor Vehicle Fuel Cost	600,000	600,000	402,900
22020803	Plant / Generator Fuel Cost	2,000,000	1,000,000	1,000,000
220209	**Financial Charges - General**	**100,000**	**100,000**	**3,000**
22020901	Bank Charges (Other than Interest)	100,000	100,000	3,000
220210	**Miscellaneous Expenses - General**	**15,980,000**	**30,260,000**	**23,769,000**
22021001	Refreshment and Meals	300,000	300,000	313,000
22021002	Honorarium and Sitting Allowance Payments	600,000	600,000	1,315,000
22021003	Publicity and Advertisements	3,000,000	300,000	300,000
22021006	Postage and Courier Services	80,000	80,000	30,000
22021008	Subscription to Professional Bodies / National Council Registration	10,000,000	2,500,000	1,681,000
22021045	Institutional Feeding	2,000,000	2,000,000	1,650,000
22021057	Casual Workers	10t	24,480,000	18,480,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052110600100 College of Health Science and Technology Jahun

Estimates of the amount required for the services of this organisation in the year 2025:

Six Hundred and Six Million, Four Hundred and Fifty Six Thousand Naira

₦ 606,456,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**606,456,000**	**413,676,000**	**183,164,244**
21	Personnel Cost	356,456,000	257,500,000	116,773,800
22	Other Recurrent Cost	250,000,000	156,176,000	66,390,444

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052110600100 College of Health Science and Technology Jahun

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**77**	**303,987,347**	**109**	**77**
Consolidated Health Salary Structure	**1**	**6,914,750**		**1**
Senior Staff	**1**	**6,914,750**		**1**
GL - 15	1	6,914,750		1
Consolidated Polytechnics and College of Education Salary Structure	**59**	**252,924,752**		**59**
Junior Staff	**8**	**19,299,426**		**14**
GL - 07		-		1
GL - 08	2	5,096,349		3
GL - 09	6	14,203,077		10
Intermediate Staff	**29**	**98,578,177**		**26**
GL - 10	7	18,999,438		16
GL - 11	16	56,504,421		3
GL - 12	6	23,074,318		7
Senior Staff	**22**	**135,047,149**		**19**
GL - 13	7	33,178,353		8
GL - 14	5	28,514,304		9
GL - 15	10	73,354,492		2
Consolidated Tertiary Education Institutions Salary Structure	**16**	**42,186,446**	**109**	**16**
Junior Staff	**11**	**13,140,150**	**34**	**11**
GL - 02		-	1	
GL - 03	7	7,048,910	20	7
GL - 05	2	2,435,266	2	2
GL - 06	2	3,655,974	11	2
Intermediate Staff		**-**	**35**	

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052110600100 College of Health Science and Technology Jahun

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
GL - 07		-	2	
GL - 08		-	12	
GL - 09		-	9	
GL - 10		-	12	
Senior Staff	**5**	**29,046,296**	**40**	**5**
GL - 11		-	9	
GL - 12	1	4,042,536	9	1
GL - 13	2	9,865,390	8	2
GL - 14		-	6	1
GL - 15	2	15,138,370	8	1
General Salary Structure	**1**	**1,961,399**		**1**
Senior Staff	**1**	**1,961,399**		**1**
GL - 13	1	1,961,399		1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052110600100 College of Health Science and Technology Jahun

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**606,456,000**	**413,676,000**	**183,164,244**
21	**Personnel Cost**	**356,456,000**	**257,500,000**	**116,773,800**
2101	**SALARIES AND WAGES**	**95,968,000**	**58,369,000**	**-**
210101	**Salaries and Wages**	**95,968,000**	**58,369,000**	**-**
21010101	Salary	95,968,000	58,369,000	-
2102	**ALLOWANCES**	**260,488,000**	**199,131,000**	**116,773,800**
210201	**Regular / Non-Regular Allowances**	**260,488,000**	**199,131,000**	**116,773,800**
21020103	Transport Allowance	905,000	-	-
21020104	Rent Supplement	52,805,000	38,863,000	23,488,289
21020105	Meal Subsidy	78,000	-	-
21020106	Utility Allowance	59,000	-	-
21020108	Peculiar Allownance	14,836,000	11,989,000	6,453,734
21020109	Leave Transport Grant	99,000	-	-
21020114	Board Members Allowance	2,340,000	2,340,000	-
21020136	Responsibility Allowance	61,000	-	20,000
21020137	Medical Allowance	208,000	-	14,531,862
21020138	Furniture Allowance	24,656,000	24,658,000	-
21020149	Consolidated Allowance	164,364,000	114,574,000	67,448,346
21020164	Consequential Increase	79,000	6,706,000	4,831,568
22	**Other Recurrent Cost**	**250,000,000**	**156,176,000**	**66,390,444**
2202	**GOODS AND SERVICES**	**250,000,000**	**156,176,000**	**66,390,444**
220201	**Transport & Travelling - General**	**4,500,000**	**3,000,000**	**1,761,000**
22020102	Local Travel & Transport - Others	4,500,000	3,000,000	1,761,000
220202	**Utilities General**	**2,354,000**	**1,836,000**	**530,000**
22020201	Electricity Charges	200,000	150,000	10,000
22020203	Internet Access Charges	2,000,000	1,560,000	500,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052110600100 College of Health Science and Technology Jahun

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020211	Postal and Courier Payments & Services	154,000	126,000	20,000
220203	**Materials and Supplies - General**	**65,344,000**	**35,575,000**	**8,704,000**
22020301	Office Materials and Consumables	1,000,000	820,000	50,000
22020302	Books	1,200,000	750,000	250,000
22020303	Newspapers	800,000	624,000	350,000
22020304	Magazines & Periodicals	700,000	500,000	400,000
22020305	Printing of Non-security Documents	7,500,000	6,581,000	725,000
22020309	Uniforms & Other Clothing	7,000,000	6,000,000	5,100,000
22020310	Teaching Aids, Laboratory and Instructional Materials	4,000,000	3,500,000	1,200,000
22020315	Examinations / Examination Materials	41,144,000	15,000,000	550,000
22020317	Reagents Chemicals and Cleansing Materials	2,000,000	1,800,000	79,000
220204	**Maintenance Services - General**	**21,000,000**	**14,200,000**	**3,665,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000	2,000,000	317,000
22020402	Maintenance of Office Furniture	2,500,000	2,000,000	485,000
22020403	Maintenance of Office Building / Residential Quarters	3,500,000	1,200,000	322,000
22020404	Maintenance of Office / IT Equipment	2,000,000	1,000,000	325,000
22020405	Maintenance of Plants / Generators	1,000,000	1,000,000	600,000
22020406	Other Maintenance Services	3,000,000	2,500,000	412,000
22020421	Maintenance of Health Institution Buildings	4,000,000	3,000,000	404,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	2,000,000	1,500,000	800,000
220205	**Training - General**	**2,500,000**	**2,000,000**	**100,000**
22020501	Local Training	2,500,000	2,000,000	100,000
220206	**Other Services - General**	**8,500,000**	**7,000,000**	**6,200,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052110600100 College of Health Science and Technology Jahun

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020603	Residential Rent	6,000,000	5,000,000	5,000,000
22020610	Environmental Services	2,500,000	2,000,000	1,200,000
220207	**Consulting and Professional Services**	**8,000,000**	**5,750,000**	**12,435,322**
22020709	Auditing of Accounts	3,000,000	1,600,000	1,600,000
22020710	Research and Documentation	2,000,000	1,950,000	1,050,000
22020711	Supervision and Management Fees	3,000,000	2,200,000	9,785,322
220208	**Fuel and Lubricant - General**	**1,800,000**	**3,000,000**	**992,000**
22020801	Motor Vehicle Fuel Cost	1,000,000	2,000,000	800,000
22020803	Plant / Generator Fuel Cost	800,000	1,000,000	192,000
220209	**Financial Charges - General**	**800,000**	**600,000**	**192,000**
22020901	Bank Charges (Other than Interest)	800,000	600,000	192,000
220210	**Miscellaneous Expenses - General**	**135,202,000**	**83,215,000**	**31,811,122**
22021001	Refreshment and Meals	3,000,000	2,000,000	703,000
22021002	Honorarium and Sitting Allowance Payments	6,000,000	5,000,000	160,000
22021003	Publicity and Advertisements	1,000,000	700,000	400,000
22021006	Postage and Courier Services	200,000	150,000	80,000
22021007	Welfare Packages	150,000	150,000	60,000
22021008	Subscription to Professional Bodies / National Council Registration	20,470,000	14,505,000	9,785,322
22021009	Sporting Activities	150,000	500,000	102,800
22021044	Committees and Commissions	1,000,000	500,000	300,000
22021045	Institutional Feeding	56,232,000	56,000,000	19,520,000
22021050	Official Ceremonies and Celebrations	700,000	500,000	200,000
22021057	Casual Workers	-	10t	-
22021063	Accreditation Activities	42,500,000	-	-
22021068	Governing Council Expenses	2,000,000	1,710,000	-
22021073	Guidance & Counselling Activities	1,000,000	800,000	300,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052110600100 College of Health Science and Technology Jahun

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021075	Extra-curricula Activities (Quiz, Debates, etc)	800,000	700,000	200,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052111600100 Rasheed Shekoni Specialist Hospital

Estimates of the amount required for the services of this organisation in the year 2025:

One Billion, Thirty Seven Million, Eight Hundred and Fifty Nine Thousand Naira

₦ 1,037,859,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,037,859,000**	**1,256,106,000**	**876,146,090**
21	Personnel Cost	823,859,000	1,040,800,000	718,010,686
22	Other Recurrent Cost	214,000,000	215,306,000	158,135,404

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052111600100 Rasheed Shekoni Specialist Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**516**	**805,566,322**	**628**	**612**
Consolidated Health Salary Structure	**480**	**697,285,472**	**567**	**560**
Junior Staff	**246**	**198,087,657**	**249**	**246**
GL - 02	4	2,993,107	2	4
GL - 03	143	108,451,423	140	143
GL - 04	6	4,808,198	15	6
GL - 05	9	7,919,509	15	9
GL - 06	84	73,915,420	77	84
Intermediate Staff	**234**	**499,197,815**	**234**	**234**
GL - 07	33	54,562,092	31	33
GL - 08	52	100,394,293	59	52
GL - 09	79	173,060,216	69	79
GL - 10	70	171,181,214	75	70
Senior Staff		**-**	**84**	**80**
GL - 11		-	38	44
GL - 12		-	26	24
GL - 13		-	18	11
GL - 14		-	2	1
Consolidated Medical Salary Structure	**12**	**72,055,383**	**36**	**28**
Junior Staff		**-**	**3**	**3**
GL - 01		-	1	1
GL - 02		-	2	2
Intermediate Staff	**12**	**72,055,383**	**18**	**16**
GL - 03		-	2	2
GL - 04	1	5,183,303	4	3
GL - 05	11	66,872,080	12	11

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052111600100 Rasheed Shekoni Specialist Hospital

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Senior Staff		**-**	**15**	**9**
GL - 06		-	15	9
General Salary Structure	**24**	**36,225,467**	**25**	**24**
Intermediate Staff	**12**	**17,003,329**	**2**	**12**
GL - 09	1	1,315,792	1	1
GL - 10	11	15,687,537	1	11
Senior Staff	**12**	**19,222,138**	**23**	**12**
GL - 12	9	14,097,211	20	9
GL - 13	2	3,363,257	2	2
GL - 14	1	1,761,670	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052111600100 Rasheed Shekoni Specialist Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**1,037,859,000**	**1,256,106,000**	**876,146,090**
21	**Personnel Cost**	**823,859,000**	**1,040,800,000**	**718,010,686**
2101	**SALARIES AND WAGES**	**497,296,000**	**299,244,000**	**235,962,422**
210101	**Salaries and Wages**	**497,296,000**	**299,244,000**	**235,962,422**
21010101	Salary	497,296,000	299,244,000	235,962,422
2102	**ALLOWANCES**	**326,564,000**	**741,556,000**	**482,048,264**
210201	**Regular / Non-Regular Allowances**	**326,564,000**	**741,556,000**	**482,048,264**
21020103	Transport Allowance	3,449,000	1,875,000	1,109,111
21020104	Rent Supplement	3,907,000	2,710,000	1,537,508
21020105	Meal Subsidy	1,448,000	826,000	491,829
21020106	Utility Allowance	1,659,000	620,000	347,420
21020107	Entertainment	-	674,000	-
21020109	Leave Transport Grant	1,954,000	1,355,000	768,704
21020112	Inducement Allowance	-	100,000	-
21020113	Hazard / Hardship Allowance	4,562,000	36,564,000	24,376,041
21020114	Board Members Allowance	900,000	900,000	375,000
21020117	Domestic Staff Allowance	936,000	936,000	-
21020118	Personal Assistant Allowance	312,000	312,000	-
21020119	Call Duty Allowance	4,366,000	94,216,000	62,910,518
21020120	Shift Duty Allowance	6,201,000	36,201,000	24,133,838
21020122	Motor Vehicle Maintenance Allowance	299,000	299,000	-
21020124	Newspaper Allowance	557,000	192,000	-
21020129	Contract Addition	10t	8,035,000	5,356,909
21020130	Locum / Visiting Lecturers	-	15,000,000	-
21020136	Responsibility Allowance	160,000	160,000	106,664
21020137	Medical Allowance	4,273,000	2,225,000	1,416,828

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052111600100 Rasheed Shekoni Specialist Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
21020149	Consolidated Allowance	252,817,000	439,786,000	293,190,750
21020155	Specialist Allowance (Medical Consultant)	10t	23,866,000	15,890,490
21020163	Medical Staff Teaching Allowance	10t	27,966,000	18,844,625
21020164	Consequential Increase	38,764,000	46,739,000	31,192,029
22	**Other Recurrent Cost**	**214,000,000**	**215,306,000**	**158,135,404**
2202	**GOODS AND SERVICES**	**213,500,000**	**214,806,000**	**158,135,404**
220201	**Transport & Travelling - General**	**-**	**1,000,000**	**-**
22020102	Local Travel & Transport - Others	-	1,000,000	-
220202	**Utilities General**	**1,064,000**	**1,060,000**	**413,000**
22020201	Electricity Charges	300,000	300,000	-
22020203	Internet Access Charges	150,000	150,000	72,000
22020204	Satellites Broadcasting Access Charges	150,000	150,000	56,000
22020205	Water rates & Charges	360,000	360,000	240,000
22020206	Sewage Charges	104,000	100,000	45,000
220203	**Materials and Supplies - General**	**107,750,000**	**107,650,000**	**104,936,970**
22020301	Office Materials and Consumables	800,000	800,000	263,200
22020303	Newspapers	200,000	100,000	-
22020305	Printing of Non-security Documents	6,000,000	6,000,000	5,460,000
22020307	Drugs, Vaccines & Medical Supplies	100,000,000	100,000,000	98,693,770
22020309	Uniforms & Other Clothing	150,000	150,000	120,000
22020317	Reagents Chemicals and Cleansing Materials	600,000	600,000	400,000
220204	**Maintenance Services - General**	**5,600,000**	**5,600,000**	**5,202,900**
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	1,000,000	931,000
22020402	Maintenance of Office Furniture	150,000	150,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052111600100 Rasheed Shekoni Specialist Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020403	Maintenance of Office Building / Residential Quarters	1,500,000	1,500,000	1,893,500
22020404	Maintenance of Office / IT Equipment	150,000	150,000	75,000
22020405	Maintenance of Plants / Generators	500,000	500,000	235,000
22020406	Other Maintenance Services	250,000	250,000	220,000
22020410	Maintenance of Street Lightings	350,000	350,000	250,000
22020415	Maintenance of Water Facilities	900,000	900,000	845,000
22020420	Maintenance of Medical Equipments	800,000	800,000	753,400
220205	**Training - General**	**500,000**	**500,000**	**275,500**
22020501	Local Training	500,000	500,000	275,500
220206	**Other Services - General**	**35,886,000**	**36,296,000**	**-**
22020601	Security Services	17,500,000	17,500,000	-
22020605	Cleaning and Fumigation Services	18,386,000	18,796,000	-
220207	**Consulting and Professional Services**	**1,000,000**	**1,000,000**	**600,000**
22020709	Auditing of Accounts	1,000,000	1,000,000	600,000
220208	**Fuel and Lubricant - General**	**12,700,000**	**12,700,000**	**10,188,600**
22020801	Motor Vehicle Fuel Cost	2,000,000	2,000,000	1,522,000
22020803	Plant / Generator Fuel Cost	10,000,000	10,000,000	8,228,600
22020806	Cooking Gas / Fuel Cost	200,000	200,000	120,000
22020807	Lubricants and Other Oils	500,000	500,000	318,000
220209	**Financial Charges - General**	**150,000**	**150,000**	**53,064**
22020901	Bank Charges (Other than Interest)	150,000	150,000	53,064
220210	**Miscellaneous Expenses - General**	**48,850,000**	**48,850,000**	**36,465,370**
22021001	Refreshment and Meals	600,000	600,000	475,000
22021002	Honorarium and Sitting Allowance Payments	3,500,000	3,500,000	3,183,776
22021003	Publicity and Advertisements	250,000	250,000	-
22021006	Postage and Courier Services	300,000	300,000	270,594

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052111600100 Rasheed Shekoni Specialist Hospital

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021043	Official Presents and Souvenirs	200,000	200,000	180,000
22021044	Committees and Commissions	2,000,000	2,000,000	1,282,000
22021045	Institutional Feeding	10,000,000	10,000,000	8,600,000
22021057	Casual Workers	32,000,000	32,000,000	22,474,000
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**500,000**	**500,000**	**-**
220401	**Local Grants and Contributions**	**500,000**	**500,000**	**-**
22040103	Grants to Local Governments – Recurrent	500,000	500,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052300100100 Ministry of Information Youths, Sports and Culture

Estimates of the amount required for the services of this organisation in the year 2025:

Two Hundred and Thirty Two Million, Three Hundred Thousand Naira

₦ 232,300,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**232,300,000**	**144,600,000**	**78,004,271**
21	Personnel Cost	153,000,000	95,100,000	50,017,955
22	Other Recurrent Cost	79,300,000	49,500,000	27,986,316

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052300100100 Ministry of Information Youths, Sports and Culture

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**98**	**156,413,698**	**138**	**87**
General Salary Structure	**98**	**156,413,698**	**138**	**87**
Junior Staff	**35**	**35,027,990**	**65**	**32**
GL - 02		-	6	1
GL - 03	1	950,549	16	9
GL - 04	20	19,582,536	11	14
GL - 05	4	3,981,248	14	5
GL - 06	10	10,513,657	18	3
Intermediate Staff	**24**	**31,887,828**	**24**	**16**
GL - 07	10	12,164,851	10	7
GL - 08	5	6,132,938	8	1
GL - 09	6	8,808,754	1	5
GL - 10	3	4,781,285	5	3
Senior Staff	**39**	**89,497,880**	**49**	**39**
GL - 12	1	1,755,273	9	10
GL - 13	11	20,696,107	15	6
GL - 14	14	27,675,120	17	17
GL - 15	10	29,270,184	4	4
GL - 16	3	10,101,196	4	2

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052300100100 Ministry of Information Youths, Sports and Culture

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**232,300,000**	**144,600,000**	**78,004,271**
21	**Personnel Cost**	**153,000,000**	**95,100,000**	**50,017,955**
2101	**SALARIES AND WAGES**	**70,048,000**	**47,932,000**	**27,368,701**
210101	**Salaries and Wages**	**70,048,000**	**47,932,000**	**27,368,701**
21010101	Salary	70,048,000	47,932,000	27,368,701
2102	**ALLOWANCES**	**82,952,000**	**47,168,000**	**22,649,254**
210201	**Regular / Non-Regular Allowances**	**82,952,000**	**47,168,000**	**22,649,254**
21020103	Transport Allowance	15,822,000	9,276,000	4,193,389
21020104	Rent Supplement	14,010,000	9,586,000	5,473,740
21020105	Meal Subsidy	6,877,000	4,023,000	1,827,143
21020106	Utility Allowance	4,923,000	2,832,000	1,311,172
21020107	Entertainment	407,000	115,000	30,240
21020109	Leave Transport Grant	7,005,000	4,793,000	2,736,869
21020113	Hazard / Hardship Allowance	953,000	661,000	258,651
21020117	Domestic Staff Allowance	10,920,000	2,880,000	1,440,000
21020136	Responsibility Allowance	1,680,000	718,000	-
21020137	Medical Allowance	20,357,000	12,284,000	5,378,050
22	**Other Recurrent Cost**	**79,300,000**	**49,500,000**	**27,986,316**
2202	**GOODS AND SERVICES**	**78,400,000**	**48,600,000**	**27,838,316**
220201	**Transport & Travelling - General**	**7,000,000**	**3,000,000**	**3,264,500**
22020102	Local Travel & Transport - Others	7,000,000	3,000,000	3,264,500
220202	**Utilities General**	**200,000**	**200,000**	**-**
22020203	Internet Access Charges	100,000	100,000	-
22020204	Satellites Broadcasting Access Charges	100,000	100,000	-
220203	**Materials and Supplies - General**	**4,200,000**	**3,600,000**	**431,500**
22020301	Office Materials and Consumables	2,100,000	1,500,000	284,500

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052300100100 Ministry of Information Youths, Sports and Culture

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020303	Newspapers	100,000	100,000	-
22020305	Printing of Non-security Documents	2,000,000	2,000,000	147,000
220204	**Maintenance Services - General**	**14,400,000**	**9,400,000**	**4,848,733**
22020401	Maintenance of Motor Vehicles / Transport Equipment	6,000,000	3,000,000	3,305,400
22020404	Maintenance of Office / IT Equipment	200,000	200,000	121,500
22020405	Maintenance of Plants / Generators	200,000	-	-
22020411	Maintenance of Communication Equipments	-	200,000	-
22020422	Maintenance of NYSC Orientation Camp & Sport Center	8,000,000	6,000,000	1,421,833
220205	**Training - General**	**8,000,000**	**3,000,000**	**740,000**
22020501	Local Training	8,000,000	3,000,000	740,000
220208	**Fuel and Lubricant - General**	**1,000,000**	**1,000,000**	**-**
22020801	Motor Vehicle Fuel Cost	1,000,000	1,000,000	-
220209	**Financial Charges - General**	**100,000**	**100,000**	**24,083**
22020901	Bank Charges (Other than Interest)	100,000	100,000	24,083
220210	**Miscellaneous Expenses - General**	**43,500,000**	**28,300,000**	**18,529,500**
22021001	Refreshment and Meals	500,000	500,000	345,000
22021002	Honorarium and Sitting Allowance Payments	2,000,000	300,000	269,500
22021003	Publicity and Advertisements	20,000,000	15,000,000	9,600,000
22021047	Community Engagement, Sensitization & Mobilization Activit	8,000,000	2,500,000	320,000
22021050	Official Ceremonies and Celebrations	10,000,000	8,000,000	6,390,000
22021054	Zonal Office Operational Expenses	3,000,000	2,000,000	1,605,000
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**900,000**	**900,000**	**148,000**
220401	**Local Grants and Contributions**	**900,000**	**900,000**	**148,000**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052300100100 Ministry of Information Youths, Sports and Culture

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22040109	Grants to Communities and NGOs	200,000	200,000	-
22040113	Assistance and Donations General	700,000	700,000	148,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052300200100 History and Culture Bureau

Estimates of the amount required for the services of this organisation in the year 2025:

Fifty Three Million Naira

₦ 53,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**53,000,000**	**35,080,000**	**32,633,248**
21	Personnel Cost	33,000,000	20,600,000	21,107,498
22	Other Recurrent Cost	20,000,000	14,480,000	11,525,750

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052300200100 History and Culture Bureau

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**23**	**29,288,517**	**22**	**21**
General Salary Structure	**23**	**29,288,517**	**22**	**21**
Junior Staff	**8**	**7,962,908**	**5**	**5**
GL - 03	3	2,851,647		
GL - 04	1	979,127	3	3
GL - 05	1	995,312	1	1
GL - 06	3	3,136,822	1	1
Intermediate Staff	**14**	**17,659,709**	**13**	**13**
GL - 07	12	14,597,821	12	12
GL - 09	1	1,468,126	1	
GL - 10	1	1,593,762		1
Senior Staff	**1**	**3,665,900**	**4**	**3**
GL - 12		-	1	1
GL - 13		-	1	1
GL - 16		-	1	
GL - 17	1	3,665,900	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052300200100 History and Culture Bureau

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**53,000,000**	**35,080,000**	**32,633,248**
21	**Personnel Cost**	**33,000,000**	**20,600,000**	**21,107,498**
2101	**SALARIES AND WAGES**	**12,960,000**	**7,338,000**	**5,065,840**
210101	**Salaries and Wages**	**12,960,000**	**7,338,000**	**5,065,840**
21010101	Salary	12,960,000	7,338,000	5,065,840
2102	**ALLOWANCES**	**20,040,000**	**13,262,000**	**16,041,658**
210201	**Regular / Non-Regular Allowances**	**20,040,000**	**13,262,000**	**16,041,658**
21020103	Transport Allowance	3,552,000	1,510,000	9,544,520
21020104	Rent Supplement	2,592,000	1,468,000	1,013,168
21020105	Meal Subsidy	1,553,000	662,000	417,224
21020106	Utility Allowance	1,070,000	467,000	293,744
21020107	Entertainment	38,000	32,000	21,584
21020109	Leave Transport Grant	1,296,000	734,000	506,584
21020114	Board Members Allowance	-	2,188,000	-
21020117	Domestic Staff Allowance	840,000	396,000	480,000
21020136	Responsibility Allowance	560,000	240,000	320,000
21020137	Medical Allowance	4,778,000	1,958,000	1,246,224
21020145	Weigh-in Allowance	3,763,000	3,608,000	2,198,610
22	**Other Recurrent Cost**	**20,000,000**	**14,480,000**	**11,525,750**
2202	**GOODS AND SERVICES**	**20,000,000**	**14,480,000**	**11,525,750**
220201	**Transport & Travelling - General**	**1,500,000**	**1,000,000**	**800,000**
22020102	Local Travel & Transport - Others	1,500,000	1,000,000	800,000
220202	**Utilities General**	**310,000**	**310,000**	**288,000**
22020203	Internet Access Charges	310,000	310,000	288,000
220203	**Materials and Supplies - General**	**2,220,000**	**2,720,000**	**1,130,000**
22020301	Office Materials and Consumables	420,000	420,000	400,000
22020305	Printing of Non-security Documents	200,000	200,000	180,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052300200100 History and Culture Bureau

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020309	Uniforms & Other Clothing	600,000	600,000	550,000
22020319	Artefacts Materials	1,000,000	1,500,000	-
220204	**Maintenance Services - General**	**300,000**	**400,000**	**272,750**
22020402	Maintenance of Office Furniture	300,000	400,000	272,750
220207	**Consulting and Professional Services**	**500,000**	**500,000**	**400,000**
22020709	Auditing of Accounts	500,000	500,000	400,000
220208	**Fuel and Lubricant - General**	**500,000**	**400,000**	**400,000**
22020801	Motor Vehicle Fuel Cost	500,000	400,000	400,000
220209	**Financial Charges - General**	**50,000**	**50,000**	**35,000**
22020901	Bank Charges (Other than Interest)	50,000	50,000	35,000
220210	**Miscellaneous Expenses - General**	**14,620,000**	**9,100,000**	**8,200,000**
22021001	Refreshment and Meals	500,000	500,000	400,000
22021009	Sporting Activities	600,000	600,000	450,000
22021050	Official Ceremonies and Celebrations	8,520,000	8,000,000	7,350,000
22021053	National Councils Meetings	5,000,000	-	-
22021057	Casual Workers	-	10t	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052300300100 Jigawa State Television

Estimates of the amount required for the services of this organisation in the year 2025:

One Hundred and Eighty Million, Five Hundred Thousand Naira

₦ 180,500,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**180,500,000**	**96,100,000**	**60,742,824**
21	Personnel Cost	136,000,000	72,100,000	49,368,324
22	Other Recurrent Cost	44,500,000	24,000,000	11,374,500

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052300300100 Jigawa State Television

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**77**	**117,802,972**	**73**	**73**
General Salary Structure	**77**	**117,802,972**	**73**	**73**
Junior Staff	**10**	**10,228,204**	**12**	**12**
GL - 04	3	2,937,380	5	5
GL - 05	4	3,981,248	3	3
GL - 06	3	3,309,576	4	4
Intermediate Staff	**47**	**67,252,114**	**41**	**41**
GL - 07	7	8,515,396	8	8
GL - 08	12	15,744,659	6	6
GL - 09	13	19,085,633	23	23
GL - 10	15	23,906,426	4	4
Senior Staff	**20**	**40,322,654**	**20**	**20**
GL - 12	7	12,286,909	15	15
GL - 13	10	18,814,643	2	2
GL - 14		-	2	2
GL - 15	2	5,854,037		
GL - 16	1	3,367,065	1	1

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Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**180,500,000**	**96,100,000**	**60,742,824**
21	**Personnel Cost**	**136,000,000**	**72,100,000**	**49,368,324**
2101	**SALARIES AND WAGES**	**54,994,000**	**26,659,000**	**19,131,068**
210101	**Salaries and Wages**	**54,994,000**	**26,659,000**	**19,131,068**
21010101	Salary	54,994,000	26,659,000	19,131,068
2102	**ALLOWANCES**	**81,006,000**	**45,441,000**	**30,237,256**
210201	**Regular / Non-Regular Allowances**	**81,006,000**	**45,441,000**	**30,237,256**
21020103	Transport Allowance	12,516,000	5,053,000	3,381,230
21020104	Rent Supplement	10,999,000	5,332,000	3,826,214
21020105	Meal Subsidy	5,510,000	2,223,000	1,488,418
21020106	Utility Allowance	3,920,000	1,577,000	1,159,712
21020107	Entertainment	97,000	16,000	10,782
21020109	Leave Transport Grant	5,499,000	2,666,000	1,913,107
21020114	Board Members Allowance	1,891,000	1,800,000	-
21020117	Domestic Staff Allowance	2,520,000	360,000	240,000
21020120	Shift Duty Allowance	13,744,000	13,744,000	9,111,853
21020136	Responsibility Allowance	560,000	240,000	160,000
21020137	Medical Allowance	15,994,000	6,498,000	4,332,112
21020145	Weigh-in Allowance	7,756,000	5,931,000	4,613,829
22	**Other Recurrent Cost**	**44,500,000**	**24,000,000**	**11,374,500**
2202	**GOODS AND SERVICES**	**44,500,000**	**24,000,000**	**11,374,500**
220201	**Transport & Travelling - General**	**3,500,000**	**1,000,000**	**800,000**
22020102	Local Travel & Transport - Others	3,500,000	1,000,000	800,000
220202	**Utilities General**	**6,800,000**	**1,150,000**	**950,000**
22020203	Internet Access Charges	800,000	800,000	750,000
22020204	Satellites Broadcasting Access Charges	6,000,000	350,000	200,000

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Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220203	**Materials and Supplies - General**	**2,800,000**	**1,550,000**	**513,000**
22020301	Office Materials and Consumables	1,800,000	800,000	262,500
22020303	Newspapers	500,000	250,000	150,000
22020305	Printing of Non-security Documents	500,000	500,000	100,500
220204	**Maintenance Services - General**	**8,300,000**	**5,650,000**	**2,875,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,500,000	1,500,000	300,000
22020402	Maintenance of Office Furniture	1,000,000	100,000	75,000
22020403	Maintenance of Office Building / Residential Quarters	500,000	150,000	25,000
22020404	Maintenance of Office / IT Equipment	800,000	400,000	50,000
22020405	Maintenance of Plants / Generators	3,000,000	3,000,000	2,300,000
22020411	Maintenance of Communication Equipments	500,000	500,000	125,000
220205	**Training - General**	**4,500,000**	**2,700,000**	**25,000**
22020501	Local Training	4,500,000	2,700,000	25,000
220206	**Other Services - General**	**500,000**	**300,000**	**150,000**
22020603	Residential Rent	500,000	300,000	150,000
220207	**Consulting and Professional Services**	**3,200,000**	**2,200,000**	**200,000**
22020701	Financial Consulting	500,000	500,000	100,000
22020704	Engineering Services	1,200,000	200,000	100,000
22020709	Auditing of Accounts	1,500,000	1,500,000	-
220208	**Fuel and Lubricant - General**	**6,000,000**	**3,250,000**	**2,136,500**
22020801	Motor Vehicle Fuel Cost	3,000,000	1,500,000	1,125,000
22020803	Plant / Generator Fuel Cost	3,000,000	1,750,000	1,011,500
220209	**Financial Charges - General**	**100,000**	**100,000**	**25,000**
22020901	Bank Charges (Other than Interest)	100,000	100,000	25,000
220210	**Miscellaneous Expenses - General**	**8,800,000**	**6,100,000**	**3,700,000**

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Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021001	Refreshment and Meals	500,000	500,000	375,000
22021002	Honorarium and Sitting Allowance Payments	1,000,000	500,000	375,000
22021003	Publicity and Advertisements	2,500,000	2,500,000	1,500,000
22021006	Postage and Courier Services	300,000	200,000	150,000
22021008	Subscription to Professional Bodies / National Council Registration	4,000,000	2,000,000	1,000,000
22021043	Official Presents and Souvenirs	500,000	400,000	300,000

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052300400100 Jigawa State Broadcasting Corporation (Radio)

Estimates of the amount required for the services of this organisation in the year 2025:

One Hundred and Ninety Seven Million Naira

₦ 197,000,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**197,000,000**	**139,673,000**	**73,864,354**
21	Personnel Cost	149,000,000	107,929,000	53,162,377
22	Other Recurrent Cost	48,000,000	31,744,000	20,701,977

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052300400100 Jigawa State Broadcasting Corporation (Radio)

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**79**	**122,025,131**	**101**	**72**
General Salary Structure	**79**	**122,025,131**	**101**	**72**
Junior Staff	**16**	**15,469,662**	**25**	**11**
GL - 02	3	2,653,434	4	
GL - 03	4	3,599,521	4	
GL - 04	4	3,916,507	6	4
GL - 05	2	1,990,624	2	2
GL - 06	3	3,309,576	9	5
Intermediate Staff	**41**	**58,076,410**	**46**	**39**
GL - 07	15	18,247,277	13	13
GL - 08	2	2,709,577	9	2
GL - 09	9	13,213,130	11	11
GL - 10	15	23,906,426	13	13
Senior Staff	**22**	**48,479,059**	**30**	**22**
GL - 12	7	12,286,909	9	7
GL - 13	2	3,762,929	3	3
GL - 14	8	15,814,355	11	7
GL - 15	1	2,927,018	2	2
GL - 16	3	10,101,196	4	2
GL - 17	1	3,586,652	1	1

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052300400100 Jigawa State Broadcasting Corporation (Radio)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**197,000,000**	**139,673,000**	**73,864,354**
21	**Personnel Cost**	**149,000,000**	**107,929,000**	**53,162,377**
2101	**SALARIES AND WAGES**	**56,034,000**	**40,747,000**	**22,654,362**
210101	**Salaries and Wages**	**56,034,000**	**40,747,000**	**22,654,362**
21010101	Salary	56,034,000	40,747,000	22,654,362
2102	**ALLOWANCES**	**92,966,000**	**67,182,000**	**30,508,015**
210201	**Regular / Non-Regular Allowances**	**92,966,000**	**67,182,000**	**30,508,015**
21020103	Transport Allowance	12,773,000	6,973,000	3,547,893
21020104	Rent Supplement	11,207,000	8,149,000	4,530,872
21020105	Meal Subsidy	5,603,000	3,052,000	1,560,397
21020106	Utility Allowance	3,984,000	2,169,000	1,123,585
21020107	Entertainment	180,000	106,000	64,595
21020109	Leave Transport Grant	5,603,000	4,075,000	2,265,436
21020112	Inducement Allowance	2,950,000	2,950,000	-
21020113	Hazard / Hardship Allowance	100,000	-	30,647
21020117	Domestic Staff Allowance	4,200,000	2,196,000	1,650,000
21020120	Shift Duty Allowance	17,943,000	17,943,000	10,925,162
21020136	Responsibility Allowance	2,240,000	720,000	473,333
21020137	Medical Allowance	16,410,000	8,991,000	4,336,096
21020145	Weigh-in Allowance	9,773,000	9,858,000	-
22	**Other Recurrent Cost**	**48,000,000**	**31,744,000**	**20,701,977**
2202	**GOODS AND SERVICES**	**47,900,000**	**31,344,000**	**20,551,977**
220201	**Transport & Travelling - General**	**3,500,000**	**2,500,000**	**109,000**
22020101	Local Travel & Transport - Training	3,000,000	1,000,000	109,000
22020102	Local Travel & Transport - Others	500,000	1,500,000	-
220202	**Utilities General**	**2,750,000**	**1,700,000**	**-**
22020201	Electricity Charges	1,000,000	1,000,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052300400100 Jigawa State Broadcasting Corporation (Radio)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020202	Telephone Charges	100,000	100,000	-
22020203	Internet Access Charges	1,200,000	200,000	-
22020204	Satellites Broadcasting Access Charges	300,000	250,000	-
22020206	Sewage Charges	50,000	50,000	-
22020210	Other Utility Charges	100,000	100,000	-
220203	**Materials and Supplies - General**	**1,150,000**	**1,150,000**	**565,000**
22020301	Office Materials and Consumables	700,000	700,000	565,000
22020303	Newspapers	200,000	200,000	-
22020305	Printing of Non-security Documents	250,000	250,000	-
220204	**Maintenance Services - General**	**31,900,000**	**20,600,000**	**19,427,046**
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,700,000	2,400,000	2,222,000
22020402	Maintenance of Office Furniture	1,500,000	500,000	500,000
22020403	Maintenance of Office Building / Residential Quarters	1,200,000	200,000	80,000
22020404	Maintenance of Office / IT Equipment	2,500,000	500,000	500,000
22020405	Maintenance of Plants / Generators	18,000,000	12,000,000	12,031,546
22020411	Maintenance of Communication Equipments	5,000,000	5,000,000	4,093,500
220205	**Training - General**	**250,000**	**250,000**	**200,000**
22020501	Local Training	250,000	250,000	200,000
220206	**Other Services - General**	**500,000**	**188,000**	**34,000**
22020608	Rental of Plants, Equipments & Machinaries	500,000	188,000	34,000
220207	**Consulting and Professional Services**	**800,000**	**350,000**	**-**
22020701	Financial Consulting	200,000	200,000	-
22020702	Information Technology Consulting	100,000	-	-
22020709	Auditing of Accounts	-	100,000	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052300400100 Jigawa State Broadcasting Corporation (Radio)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020710	Research and Documentation	500,000	50,000	-
220208	**Fuel and Lubricant - General**	**3,000,000**	**-**	**-**
22020801	Motor Vehicle Fuel Cost	3,000,000	-	-
220209	**Financial Charges - General**	**100,000**	**100,000**	**26,931**
22020901	Bank Charges (Other than Interest)	100,000	100,000	26,931
220210	**Miscellaneous Expenses - General**	**3,950,000**	**4,506,000**	**190,000**
22021001	Refreshment and Meals	1,000,000	500,000	-
22021002	Honorarium and Sitting Allowance Payments	1,000,000	1,056,000	190,000
22021003	Publicity and Advertisements	750,000	750,000	-
22021008	Subscription to Professional Bodies / National Council Registration	1,000,000	2,000,000	-
22021047	Community Engagement, Sensitization & Mobilization Activit	200,000	200,000	-
22021057	Casual Workers	-	10t	-
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**100,000**	**400,000**	**150,000**
220401	**Local Grants and Contributions**	**100,000**	**400,000**	**150,000**
22040101	Grants to other State Governments – Recurrent	50,000	150,000	150,000
22040109	Grants to Communities and NGOs	50,000	250,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052300500100 Jigawa State Printing Press

Estimates of the amount required for the services of this organisation in the year 2025:
Four Hundred and Fifty Six Million, Six Hundred and Seventy Seven Thousand Naira
₦ 456,677,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**456,677,000**	**5,050,000**	**221,256,255**
21	Personnel Cost	5,537,000	-	-
22	Other Recurrent Cost	451,140,000	5,050,000	221,256,255

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052300500100 Jigawa State Printing Press

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**6**	**6,286,566**		
General Salary Structure	**6**	**6,286,566**		
Junior Staff	**4**	**3,833,391**		
GL - 03	2	1,799,761		
GL - 06	2	2,033,630		
Intermediate Staff	**2**	**2,453,175**		
GL - 08	2	2,453,175		

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052300500100 Jigawa State Printing Press

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**456,677,000**	**5,050,000**	**221,256,255**
21	**Personnel Cost**	**5,537,000**	**-**	**-**
2101	**SALARIES AND WAGES**	**2,247,000**	**-**	**-**
210101	**Salaries and Wages**	**2,247,000**	**-**	**-**
21010101	Salary	2,247,000	-	-
2102	**ALLOWANCES**	**3,290,000**	**-**	**-**
210201	**Regular / Non-Regular Allowances**	**3,290,000**	**-**	**-**
21020103	Transport Allowance	875,000	-	-
21020104	Rent Supplement	449,000	-	-
21020105	Meal Subsidy	378,000	-	-
21020106	Utility Allowance	252,000	-	-
21020109	Leave Transport Grant	225,000	-	-
21020113	Hazard / Hardship Allowance	576,000	-	-
21020137	Medical Allowance	534,000	-	-
22	**Other Recurrent Cost**	**451,140,000**	**5,050,000**	**221,256,255**
2202	**GOODS AND SERVICES**	**451,140,000**	**5,050,000**	**221,256,255**
220201	**Transport & Travelling - General**	**7,000,000**	**500,000**	**2,154,235**
22020102	Local Travel & Transport - Others	7,000,000	500,000	2,154,235
220202	**Utilities General**	**760,000**	**500,000**	**440,000**
22020201	Electricity Charges	660,000	-	440,000
22020204	Satellites Broadcasting Access Charges	100,000	500,000	-
220203	**Materials and Supplies - General**	**390,880,000**	**650,000**	**199,929,552**
22020301	Office Materials and Consumables	375,330,000	200,000	193,587,412
22020303	Newspapers	50,000	50,000	10,000
22020305	Printing of Non-security Documents	500,000	200,000	100,000
22020317	Reagents Chemicals and Cleansing Materials	15,000,000	200,000	6,232,140

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052300500100 Jigawa State Printing Press

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220204	**Maintenance Services - General**	**26,600,000**	**1,900,000**	**7,144,714**
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,500,000	800,000	500,000
22020402	Maintenance of Office Furniture	200,000	-	-
22020403	Maintenance of Office Building / Residential Quarters	500,000	-	-
22020404	Maintenance of Office / IT Equipment	200,000	100,000	41,000
22020405	Maintenance of Plants / Generators	10,000,000	1,000,000	4,458,000
22020406	Other Maintenance Services	4,000,000	-	-
22020415	Maintenance of Water Facilities	200,000	-	-
22020425	Maintenance of Lab/Workshop Tools and Instrument	6,000,000	-	2,145,714
220205	**Training - General**	**200,000**	**200,000**	**-**
22020501	Local Training	200,000	200,000	-
220208	**Fuel and Lubricant - General**	**25,000,000**	**300,000**	**11,553,781**
22020801	Motor Vehicle Fuel Cost	5,000,000	300,000	2,299,000
22020803	Plant / Generator Fuel Cost	20,000,000	-	9,254,781
220209	**Financial Charges - General**	**100,000**	**100,000**	**1,973**
22020901	Bank Charges (Other than Interest)	100,000	100,000	1,973
220210	**Miscellaneous Expenses - General**	**600,000**	**900,000**	**32,000**
22021001	Refreshment and Meals	200,000	200,000	22,000
22021002	Honorarium and Sitting Allowance Payments	200,000	200,000	10,000
22021003	Publicity and Advertisements	200,000	500,000	-
22021057	Casual Workers	-	10t	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 052300700100 Jigawa State Sports Council

Estimates of the amount required for the services of this organisation in the year 2025:
Four Hundred and Seventeen Million, Three Hundred and Twenty Six Thousand Naira
₦ 417,326,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**417,326,000**	**246,246,000**	**192,148,016**
21	Personnel Cost	210,026,000	109,000,000	68,706,970
22	Other Recurrent Cost	207,300,000	137,246,000	123,441,046

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 052300700100 Jigawa State Sports Council

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**90**	**109,788,023**	**107**	**80**
General Salary Structure	**90**	**109,788,023**	**107**	**80**
Junior Staff	**39**	**37,686,785**	**56**	**32**
GL - 02		-	13	
GL - 03	2	1,828,714	9	1
GL - 04	24	22,802,659	15	22
GL - 05	6	5,789,633	11	6
GL - 06	7	7,265,779	8	3
Intermediate Staff	**38**	**48,721,277**	**36**	**35**
GL - 07	16	18,735,180	20	16
GL - 08	11	14,078,525	7	9
GL - 09	7	9,819,877	4	7
GL - 10	4	6,087,695	5	3
Senior Staff	**13**	**23,379,961**	**15**	**13**
GL - 12	6	10,304,937	6	6
GL - 13	5	9,207,485	7	5
GL - 14	2	3,867,539	2	2

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052300700100 Jigawa State Sports Council

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**417,326,000**	**246,246,000**	**192,148,016**
21	**Personnel Cost**	**210,026,000**	**109,000,000**	**68,706,970**
2101	**SALARIES AND WAGES**	**42,596,000**	**29,124,000**	**16,919,245**
210101	**Salaries and Wages**	**42,596,000**	**29,124,000**	**16,919,245**
21010101	Salary	42,596,000	29,124,000	16,919,245
2102	**ALLOWANCES**	**167,430,000**	**79,876,000**	**51,787,725**
210201	**Regular / Non-Regular Allowances**	**167,430,000**	**79,876,000**	**51,787,725**
21020103	Transport Allowance	13,795,000	6,935,000	3,495,792
21020104	Rent Supplement	8,519,000	5,825,000	3,383,849
21020105	Meal Subsidy	6,013,000	3,011,000	1,523,766
21020106	Utility Allowance	4,140,000	2,059,000	1,047,020
21020109	Leave Transport Grant	4,260,000	2,912,000	1,691,925
21020113	Hazard / Hardship Allowance	174,000	129,000	57,853
21020114	Board Members Allowance	3,960,000	3,960,000	-
21020127	Players Monthly Allowance	65,000,000	43,600,000	35,840,000
21020137	Medical Allowance	8,249,000	9,525,000	4,747,520
21020172	Other Sporting (indigenous Athletes) Allowance	53,320,000	1,920,000	-
22	**Other Recurrent Cost**	**207,300,000**	**137,246,000**	**123,441,046**
2202	**GOODS AND SERVICES**	**207,300,000**	**137,246,000**	**123,441,046**
220201	**Transport & Travelling - General**	**500,000**	**500,000**	**260,000**
22020101	Local Travel & Transport - Training	500,000	-	260,000
22020102	Local Travel & Transport - Others	-	500,000	-
220202	**Utilities General**	**46,000**	**46,000**	**-**
22020211	Postal and Courier Payments & Services	46,000	46,000	-
220203	**Materials and Supplies - General**	**1,000,000**	**1,000,000**	**450,000**
22020301	Office Materials and Consumables	1,000,000	1,000,000	450,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 052300700100 Jigawa State Sports Council

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220204	**Maintenance Services - General**	**1,980,000**	**1,980,000**	**1,015,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	500,000	500,000	305,000
22020402	Maintenance of Office Furniture	200,000	200,000	155,000
22020403	Maintenance of Office Building / Residential Quarters	500,000	500,000	200,000
22020404	Maintenance of Office / IT Equipment	780,000	780,000	355,000
220205	**Training - General**	**350,000**	**350,000**	**205,000**
22020501	Local Training	350,000	350,000	205,000
220206	**Other Services - General**	**404,000**	**350,000**	**-**
22020603	Residential Rent	404,000	350,000	-
220209	**Financial Charges - General**	**120,000**	**120,000**	**31,046**
22020901	Bank Charges (Other than Interest)	120,000	120,000	31,046
220210	**Miscellaneous Expenses - General**	**202,900,000**	**132,900,000**	**121,480,000**
22021001	Refreshment and Meals	400,000	400,000	200,000
22021009	Sporting Activities	200,000,000	130,000,000	120,540,000
22021050	Official Ceremonies and Celebrations	2,500,000	2,500,000	740,000
22021057	Casual Workers	10t	10t	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 053500100100 Ministry of Environment and Climate Change

Estimates of the amount required for the services of this organisation in the year 2025:
Two Hundred and Ninety Nine Million, Four Hundred and Thirty Three Thousand Naira
₦ 299,433,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**299,433,000**	**129,550,000**	**103,904,232**
21	Personnel Cost	277,233,000	116,3□0,000	100,232,624
22	Other Recurrent Cost	22,200,000	13,200,000	3,671,608

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 053500100100 Ministry of Environment and Climate Change

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**263**	**340,875,856**	**180**	**254**
General Salary Structure	**263**	**340,875,856**	**180**	**254**
Junior Staff	**82**	**81,321,626**	**65**	**126**
GL - 02		-	1	1
GL - 03	15	14,258,237	17	29
GL - 04	30	29,373,804	29	43
GL - 05	29	28,864,049	10	4
GL - 06	8	8,825,536	8	49
Intermediate Staff	**154**	**205,744,393**	**77**	**105**
GL - 07	59	71,772,622	26	32
GL - 08	45	59,811,674	30	62
GL - 09	44	64,597,526	7	5
GL - 10	6	9,562,571	14	6
Senior Staff	**27**	**53,809,837**	**38**	**23**
GL - 12	8	14,042,182	12	10
GL - 13	6	11,288,786	9	3
GL - 14	11	21,744,738	11	8
GL - 15		-	3	
GL - 16	2	6,734,131	3	2

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 053500100100 Ministry of Environment and Climate Change

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**299,433,000**	**129,550,000**	**103,904,232**
21	**Personnel Cost**	**277,233,000**	**116,350,000**	**100,232,624**
2101	**SALARIES AND WAGES**	**136,269,000**	**58,308,000**	**50,185,864**
210101	**Salaries and Wages**	**136,269,000**	**58,308,000**	**50,185,864**
21010101	Salary	136,269,000	58,308,000	50,185,864
2102	**ALLOWANCES**	**140,963,000**	**58,042,000**	**50,046,760**
210201	**Regular / Non-Regular Allowances**	**140,963,000**	**58,042,000**	**50,046,760**
21020103	Transport Allowance	40,888,000	12,077,000	11,074,128
21020104	Rent Supplement	27,254,000	11,662,000	9,820,040
21020105	Meal Subsidy	17,914,000	5,272,000	4,815,848
21020106	Utility Allowance	12,396,000	3,681,000	3,289,024
21020107	Entertainment	76,000	86,000	19,184
21020109	Leave Transport Grant	13,627,000	5,831,000	4,910,016
21020113	Hazard / Hardship Allowance	150,000	-	81,408
21020117	Domestic Staff Allowance	1,680,000	2,160,000	480,000
21020120	Shift Duty Allowance	376,000	100,000	90,784
21020136	Responsibility Allowance	1,120,000	50,000	225,328
21020137	Medical Allowance	24,717,000	16,023,000	15,192,064
21020164	Consequential Increase	765,000	100,000	48,936
21020174	J-Power Forest Allowance	-	1,000,000	-
22	**Other Recurrent Cost**	**22,200,000**	**13,200,000**	**3,671,608**
2202	**GOODS AND SERVICES**	**22,200,000**	**13,200,000**	**3,671,608**
220201	**Transport & Travelling - General**	**2,000,000**	**2,000,000**	**70,000**
22020101	Local Travel & Transport - Training	2,000,000	-	70,000
22020102	Local Travel & Transport - Others	-	2,000,000	-
220202	**Utilities General**	**400,000**	**400,000**	**90,000**
22020203	Internet Access Charges	400,000	400,000	90,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 053500100100 Ministry of Environment and Climate Change

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220203	**Materials and Supplies - General**	**1,900,000**	**1,900,000**	**140,000**
22020301	Office Materials and Consumables	1,400,000	1,400,000	20,000
22020303	Newspapers	200,000	200,000	50,000
22020305	Printing of Non-security Documents	300,000	300,000	70,000
220204	**Maintenance Services - General**	**2,600,000**	**2,600,000**	**575,000**
22020401	Maintenance of Motor Vehicles / Transport Equipment	900,000	900,000	300,000
22020402	Maintenance of Office Furniture	100,000	100,000	35,000
22020403	Maintenance of Office Building / Residential Quarters	400,000	400,000	50,000
22020404	Maintenance of Office / IT Equipment	300,000	300,000	70,000
22020405	Maintenance of Plants / Generators	500,000	500,000	70,000
22020406	Other Maintenance Services	400,000	400,000	50,000
220205	**Training - General**	**100,000**	**100,000**	**40,000**
22020501	Local Training	100,000	100,000	40,000
220208	**Fuel and Lubricant - General**	**1,950,000**	**1,950,000**	**906,000**
22020801	Motor Vehicle Fuel Cost	950,000	950,000	200,000
22020802	Other Transport Equipment Fuel Cost	600,000	600,000	406,000
22020807	Lubricants and Other Oils	400,000	400,000	300,000
220209	**Financial Charges - General**	**300,000**	**300,000**	**250,000**
22020901	Bank Charges (Other than Interest)	300,000	300,000	250,000
220210	**Miscellaneous Expenses - General**	**12,950,000**	**3,950,000**	**1,600,608**
22021001	Refreshment and Meals	500,000	500,000	400,608
22021002	Honorarium and Sitting Allowance Payments	500,000	500,000	370,000
22021003	Publicity and Advertisements	450,000	450,000	390,000
22021006	Postage and Courier Services	300,000	300,000	250,000
22021014	Annual Planning/Budget Processes Expenses and Administration	4,000,000	-	-

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 053500100100 Ministry of Environment and Climate Change

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021047	Community Engagement, Sensitization & Mobilization Activit	5,000,000	-	-
22021052	Project Monitoring & Evaluation (M & E) Expenses	200,000	200,000	190,000
22021053	National Councils Meetings	2,000,000	2,000,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 053501600100 Jigawa State Environmental Protection Agency (JISEPA)

Estimates of the amount required for the services of this organisation in the year 2025:
Nine Hundred and Twenty Nine Million, Five Hundred and Nineteen Thousand Naira
₦ 929,519,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**929,519,000**	**457,007,000**	**147,988,570**
21	Personnel Cost	893,519,000	421,007,000	125,504,571
22	Other Recurrent Cost	36,000,000	36,000,000	22,483,999

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 053501600100 Jigawa State Environmental Protection Agency (JISEPA)

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**332**	**876,953,375**	**283**	**258**
Consolidated Health Salary Structure	**258**	**801,921,451**	**262**	**258**
Junior Staff	**1**	**879,945**	**6**	**1**
GL - 05		-	1	
GL - 06	1	879,945	5	1
Intermediate Staff	**72**	**155,618,339**	**242**	**245**
GL - 07	1	1,653,397	55	2
GL - 08	8	15,445,276	14	57
GL - 09	61	133,628,774	169	13
GL - 10	2	4,890,892	4	173
Senior Staff	**185**	**645,423,167**	**14**	**12**
GL - 12	174	586,823,046	3	2
GL - 13	2	8,166,115	3	2
GL - 14	5	24,586,334	5	4
GL - 15	4	25,847,672	3	4
General Salary Structure	**74**	**75,031,924**	**21**	
Junior Staff	**53**	**48,933,813**	**19**	
GL - 02	15	13,267,172	5	
GL - 03	22	19,811,845	5	
GL - 04	2	1,853,796	8	
GL - 05	3	2,803,697		
GL - 06	11	11,197,303	1	
Intermediate Staff	**20**	**24,531,754**		
GL - 08	20	24,531,754		
Senior Staff	**1**	**1,566,357**	**2**	
GL - 12	1	1,566,357	1	

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 053501600100 Jigawa State Environmental Protection Agency (JISEPA)

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
GL - 17		-	1	

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 053501600100 Jigawa State Environmental Protection Agency (JISEPA)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**929,519,000**	**457,007,000**	**147,988,570**
21	**Personnel Cost**	**893,519,000**	**421,007,000**	**125,504,571**
2101	**SALARIES AND WAGES**	**400,515,000**	**195,244,000**	**113,676,745**
210101	**Salaries and Wages**	**400,515,000**	**195,244,000**	**113,676,745**
21010101	Salary	400,515,000	195,244,000	113,676,745
2102	**ALLOWANCES**	**493,004,000**	**225,762,000**	**11,827,826**
210201	**Regular / Non-Regular Allowances**	**493,004,000**	**225,762,000**	**11,827,826**
21020103	Transport Allowance	10,324,000	1,287,000	362,440
21020104	Rent Supplement	6,494,000	862,000	250,080
21020105	Meal Subsidy	4,380,000	548,000	154,900
21020106	Utility Allowance	4,944,000	364,000	101,280
21020107	Entertainment	67,000	16,000	-
21020109	Leave Transport Grant	3,247,000	431,000	125,040
21020113	Hazard / Hardship Allowance	15,051,000	20,000,000	10,300,000
21020114	Board Members Allowance	1,080,000	1,080,000	-
21020117	Domestic Staff Allowance	48,000	36,000	-
21020136	Responsibility Allowance	320,000	240,000	-
21020137	Medical Allowance	13,175,000	1,869,000	534,086
21020149	Consolidated Allowance	413,513,000	155,128,000	-
21020164	Consequential Increase	20,362,000	43,900,000	-
22	**Other Recurrent Cost**	**36,000,000**	**36,000,000**	**22,483,999**
2202	**GOODS AND SERVICES**	**35,800,000**	**35,800,000**	**22,483,999**
220201	**Transport & Travelling - General**	**3,000,000**	**3,000,000**	**1,850,000**
22020102	Local Travel & Transport - Others	3,000,000	3,000,000	1,850,000
220202	**Utilities General**	**500,000**	**500,000**	**327,000**
22020201	Electricity Charges	400,000	400,000	250,000
22020203	Internet Access Charges	100,000	100,000	77,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 053501600100 Jigawa State Environmental Protection Agency (JISEPA)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220203	**Materials and Supplies - General**	**1,100,000**	**1,100,000**	**1,070,000**
22020301	Office Materials and Consumables	100,000	100,000	200,000
22020305	Printing of Non-security Documents	300,000	300,000	500,000
22020309	Uniforms & Other Clothing	400,000	400,000	340,000
22020317	Reagents Chemicals and Cleansing Materials	300,000	300,000	30,000
220204	**Maintenance Services - General**	**5,250,000**	**5,250,000**	**5,130,500**
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000	3,000,000	3,078,000
22020402	Maintenance of Office Furniture	450,000	450,000	387,000
22020403	Maintenance of Office Building / Residential Quarters	500,000	500,000	490,000
22020404	Maintenance of Office / IT Equipment	500,000	500,000	390,000
22020405	Maintenance of Plants / Generators	500,000	500,000	500,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	300,000	300,000	285,500
220205	**Training - General**	**1,500,000**	**1,500,000**	**987,900**
22020501	Local Training	1,500,000	1,500,000	987,900
220206	**Other Services - General**	**15,000,000**	**15,000,000**	**8,476,200**
22020610	Environmental Services	15,000,000	15,000,000	8,476,200
220207	**Consulting and Professional Services**	**300,000**	**300,000**	**155,500**
22020709	Auditing of Accounts	300,000	300,000	155,500
220208	**Fuel and Lubricant - General**	**7,000,000**	**7,000,000**	**3,683,000**
22020801	Motor Vehicle Fuel Cost	6,500,000	6,500,000	3,600,000
22020807	Lubricants and Other Oils	500,000	500,000	83,000
220209	**Financial Charges - General**	**50,000**	**50,000**	**6,299**
22020901	Bank Charges (Other than Interest)	50,000	50,000	6,299
220210	**Miscellaneous Expenses - General**	**2,100,000**	**2,100,000**	**797,600**
22021001	Refreshment and Meals	300,000	300,000	175,200

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 053501600100 Jigawa State Environmental Protection Agency (JISEPA)

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22021002	Honorarium and Sitting Allowance Payments	500,000	500,000	167,000
22021003	Publicity and Advertisements	1,000,000	1,000,000	290,000
22021047	Community Engagement, Sensitization & Mobilization Activit	300,000	300,000	165,400
22021057	Casual Workers	-	10t	-
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**200,000**	**200,000**	**-**
220401	**Local Grants and Contributions**	**200,000**	**200,000**	**-**
22040109	Grants to Communities and NGOs	200,000	200,000	-

Jigawa State Government of Nigeria

Estimates Highlights

Recurrent Expenditure Estimates

Administrative Entity: 055100100100 Ministry Of Local Government

Estimates of the amount required for the services of this organisation in the year 2025:

Three Billion, Five Hundred and Twenty Two Million, One Hundred and Seventy Two Thousand Naira

₦ 3,522,172,000

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**3,522,172,000**	**4,346,300,000**	**4,408,405,494**
21	Personnel Cost	70,172,000	59,300,000	25,590,999
22	Other Recurrent Cost	3,452,000,000	4,287,000,000	4,382,814,495

Jigawa State Government of Nigeria

Personnel Cost Estimates

Establishment Staff Distribution Profile

Administrative Entity: 055100100100 Ministry Of Local Government

Item Description	2025 HoA Estimates No. of Staff	2025 HoA Estimates Cost of Staff	2024 Approved Estimates No. of Staff	Post Filled 2024 (Jan - Aug)
Consolidated Staff Numbers	**40**	**66,275,646**	**66**	**52**
General Salary Structure	**40**	**66,275,646**	**66**	**52**
Junior Staff	**12**	**12,470,409**	**19**	**12**
GL - 04	2	1,975,663		2
GL - 05	6	6,032,619	8	6
GL - 06	4	4,462,127	11	4
Intermediate Staff	**12**	**15,300,764**	**15**	**8**
GL - 07	5	6,158,320	7	5
GL - 08	6	7,652,556	6	2
GL - 09	1	1,489,888	1	1
GL - 10		-	1	
Senior Staff	**16**	**38,504,473**	**32**	**32**
GL - 12	1	1,868,622	3	4
GL - 13	6	12,008,195	5	10
GL - 14	5	10,529,344	12	10
GL - 15	1	3,159,396	8	3
GL - 16	3	10,938,916	4	5

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 055100100100 Ministry Of Local Government

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
	Recurrent Expenditure	**3,522,172,000**	**4,346,300,000**	**4,408,405,494**
21	**Personnel Cost**	**70,172,000**	**59,300,000**	**25,590,999**
2101	**SALARIES AND WAGES**	**34,083,000**	**28,963,000**	**12,676,233**
210101	**Salaries and Wages**	**34,083,000**	**28,963,000**	**12,676,233**
21010101	Salary	34,083,000	28,963,000	12,676,233
2102	**ALLOWANCES**	**36,089,000**	**30,337,000**	**12,914,766**
210201	**Regular / Non-Regular Allowances**	**36,089,000**	**30,337,000**	**12,914,766**
21020103	Transport Allowance	5,707,000	4,675,000	1,782,160
21020104	Rent Supplement	6,817,000	5,793,000	2,327,561
21020105	Meal Subsidy	2,398,000	2,033,000	1,065,390
21020106	Utility Allowance	2,581,000	1,478,000	557,521
21020107	Entertainment	80,000	165,000	47,811
21020109	Leave Transport Grant	3,408,000	2,896,000	1,163,780
21020113	Hazard / Hardship Allowance	270,000	868,000	157,826
21020117	Domestic Staff Allowance	3,360,000	4,320,000	1,170,000
21020136	Responsibility Allowance	720,000	1,320,000	520,000
21020137	Medical Allowance	7,122,000	5,875,000	1,790,326
21020149	Consolidated Allowance	567,000	-	158,687
21020153	Non Clinical Allowance	370,000	914,000	391,488
21020164	Consequential Increase	2,689,000	-	1,782,216
22	**Other Recurrent Cost**	**3,452,000,000**	**4,287,000,000**	**4,382,814,495**
2202	**GOODS AND SERVICES**	**3,451,000,000**	**4,286,000,000**	**4,382,814,495**
220201	**Transport & Travelling - General**	**56,000,000**	**25,600,000**	**14,417,687**
22020102	Local Travel & Transport - Others	31,000,000	25,600,000	14,417,687
22020103	International Travel & Transport - Training	25,000,000	-	-
220202	**Utilities General**	**10,000,000**	**5,000,000**	**6,335,200**

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 055100100100 Ministry Of Local Government

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
22020204	Satellites Broadcasting Access Charges	10,000,000	5,000,000	6,335,200
220203	**Materials and Supplies - General**	**21,000,000**	**15,000,000**	**6,243,000**
22020301	Office Materials and Consumables	10,000,000	10,000,000	2,255,000
22020305	Printing of Non-security Documents	3,000,000	2,000,000	1,268,000
22020307	Drugs, Vaccines & Medical Supplies	3,000,000	1,000,000	370,000
22020309	Uniforms & Other Clothing	5,000,000	2,000,000	2,350,000
220204	**Maintenance Services - General**	**3,062,200,000**	**4,052,200,000**	**4,157,311,608**
22020401	Maintenance of Motor Vehicles / Transport Equipment	20,000,000	15,000,000	17,454,530
22020402	Maintenance of Office Furniture	10,000,000	8,000,000	4,500,000
22020403	Maintenance of Office Building / Residential Quarters	10,000,000	10,000,000	5,939,336
22020404	Maintenance of Office / IT Equipment	8,000,000	8,000,000	3,521,500
22020405	Maintenance of Plants / Generators	200,000	200,000	-
22020406	Other Maintenance Services	7,000,000	5,000,000	3,100,000
22020410	Maintenance of Street Lightings	3,000,000,000	4,000,000,000	4,118,226,242
22020424	Maintenance of Guest Houses and Lodges	7,000,000	6,000,000	4,570,000
220205	**Training - General**	**1,000,000**	**200,000**	**260,000**
22020501	Local Training	1,000,000	200,000	260,000
220206	**Other Services - General**	**9,000,000**	**5,000,000**	**3,061,000**
22020601	Security Services	1,000,000	1,000,000	-
22020603	Residential Rent	3,000,000	1,000,000	1,121,000
22020605	Cleaning and Fumigation Services	5,000,000	3,000,000	1,940,000
220207	**Consulting and Professional Services**	**11,000,000**	**7,000,000**	**8,260,000**
22020701	Financial Consulting	3,000,000	1,000,000	2,500,000
22020702	Information Technology Consulting	1,000,000	1,000,000	760,000
22020709	Auditing of Accounts	7,000,000	5,000,000	5,000,000

Jigawa State Government of Nigeria

Estimates Details

Recurrent Expenditure Estimates

Administrative Entity: 055100100100 Ministry Of Local Government

Economic Code	Item Description	HoA Estimates 2025	Approved Estimates 2024	Actual 2024 (Jan - Aug)
220208	**Fuel and Lubricant - General**	**10,000,000**	**5,000,000**	**6,610,153**
22020801	Motor Vehicle Fuel Cost	10,000,000	5,000,000	6,610,153
220209	**Financial Charges - General**	**2,300,000**	**2,200,000**	**603,977**
22020901	Bank Charges (Other than Interest)	300,000	200,000	103,977
22020902	Insurance Premium	2,000,000	2,000,000	500,000
220210	**Miscellaneous Expenses - General**	**268,500,000**	**168,800,000**	**179,711,870**
22021001	Refreshment and Meals	60,000,000	34,800,000	45,067,260
22021002	Honorarium and Sitting Allowance Payments	35,000,000	30,000,000	21,677,670
22021003	Publicity and Advertisements	3,000,000	1,000,000	1,791,234
22021004	Medical Expenses	3,000,000	1,000,000	850,000
22021008	Subscription to Professional Bodies / National Council Registration	500,000	500,000	-
22021043	Official Presents and Souvenirs	5,000,000	500,000	2,495,850
22021050	Official Ceremonies and Celebrations	2,000,000	1,000,000	650,000
22021054	Zonal Office Operational Expenses	150,000,000	90,000,000	102,029,856
22021057	Casual Workers	10,000,000	10,000,000	5,150,000
2204	**GRANTS AND CONTRIBUTIONS - GENERAL**	**1,000,000**	**1,000,000**	**-**
220401	**Local Grants and Contributions**	**1,000,000**	**1,000,000**	**-**
22040109	Grants to Communities and NGOs	1,000,000	1,000,000	-