



JIGAWA STATE

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MD-YEAR

[January to June]

Budget Implementation Report

Compiled by
Directorate of Budget and Economic Planning
Block A, New State Secretariat Complex
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1.0 – Introduction / Executive Summary

This Report presents an appraisal of the implementation of the 2019 Approved Budget during the first half of the Fiscal year (January to June). It will build on the first quarter report to provide insights into the performance of various income and expenditure components of the budget. This would largely be based on variance analysis comparing outturns and the original approved estimates. In addition, the report will examine revenue and expenditure patterns, composition and trends to better inform its conclusions and recommendations. As usual, the Report will also make an informed analysis of expectations during the subsequent second half of the year based on which recommendations would be proffered towards ensuring that budget implementation is on track to deliver on its objectives by the end of the year.

The First Quarter Report generally observed a “below average” performance particularly on the expenditure side. Total outturn on the income side amounted to almost ₦43.8 billion which, on pro-rata basis, represented about 109% performance compared to the approved estimates (a positive variance of over 9%). This was however, made possible by optimistic assumption that 2019 Board of Survey will confirm the 2019 Estimated Opening of about ₦16.16 billion as the balance brought forward from 2018 Fiscal Year. With the benefit of hindsight, this later turned out to about ₦14.55 billion. Net of the Opening Balance, the aggregate performance of the all other income sources would have been about 67.3% which could be described as “below average”. The overall performance on the expenditure side was also very much below expectation at about 60%. This was largely as a result of the very weak performance with regards to Capital Expenditure where the total outturn was reported to be only about ₦8.2 billion equivalent to only about 43% pro-rated performance.

Building on the Q1 performance, the Mid Year report indicated that implementation of the budget during the second quarter of the year, more or less, followed a similar trajectory as that of Q1. Total accrued income at the end of Q2 amounted about ₦74.27 billion including the, now confirmed, 2019 Opening Balance of ₦14.55 billion. This is equivalent to almost 93% performance compared to the approved estimates. Net of the Opening Balance, performance would have been about 83%. Based on this, it was adjudged that, at least at the aggregate level, the performance on the income side was superb – notwithstanding the weak performance of some of the sources on both the recurrent income and capital receipts side. Conversely, the aggregate performance on the expenditure side, during the reporting period was very weak and below expectations compared to the performance outlook during the first quarter. Compared to the total Approved Estimates of ₦160.14 billion, the total outturn was reported to be about ₦52.36 billion equivalent to about 65.4% pro-rated performance – a variance of about 35%. The report concluded on an overall **“below standard performance”** with which could affect the attainment of the set objectives of the budget. This underscores the need for proactive measures to drastically reduce the wide variance between approved estimates and outturns particularly for the expenditure components.

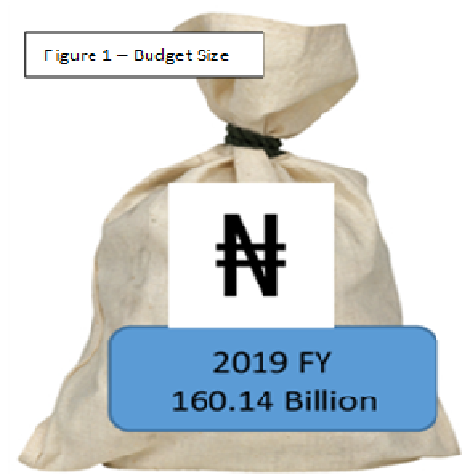
The report had observed, considering the healthy liquidity position of the Treasury, there is adequate capacity to turn budget implementation around as to improve its performance. As mentioned in the report’s conclusion, “while continuing to exercise expenditure controls,

recurrent funding of key service delivery areas would need to be enhanced relative to previous quarters” to sustain and enhance service delivery. It was observed that, with most of ongoing capital projects across all sectors are progressing satisfactorily, higher budget performance in terms of capital expenditure outturns and sectoral composition, would be recorded by the time issued Due Process Payment Certificates already submitted to the Treasury by the MDAs are cleared in the subsequent quarters. Notwithstanding, there should be deliberate efforts to achieve this. On the income side, data collection has indicated significant discrepancies between figures available from the MDAs and those obtained from the Treasury and Board of Internal Revenue. This suggests issues with recording and reporting including records of the Treasury Single Accounts which is supposed to capture revenue earnings and other incomes by the MDAs including Parastatals and Tertiary Institutions. It is therefore, recommended that both the Treasury and Board of Internal Revenue need to reexamine the recording and reporting process by the MDAs and the consultants supporting the management of the TSA process. This may help improve the outturns reflect higher performance particularly for Internal Revenue and some of the Capital Receipts Items.

Finally, in consideration of the fact that, the Budget Execution Process is the most important segment of the Budget Cycle which largely determine the success or failure of the Budget, the report has recommended for the establishment of High-level Budget Implementation Monitoring Committee under the Chairmanship of His Excellency, the Deputy Governor. Principally, the Committee would, in addition to examining and making further recommendations on issues arising from the quarterly budget implementation reports, it would also periodically advise Government on general issues pertaining to the implementation of the budget with a view to attaining its overall objectives. Other members recommended to be on the Committee include the respective Commissioners for Finance, Health, Education and Works as well as the Accountant General, Chairman of Board of Internal Revenue, the Accountant General, Director General, Due Process and Permanent Secretary, Budget and Economic Planning who also provides the Secretariat of the Committee.

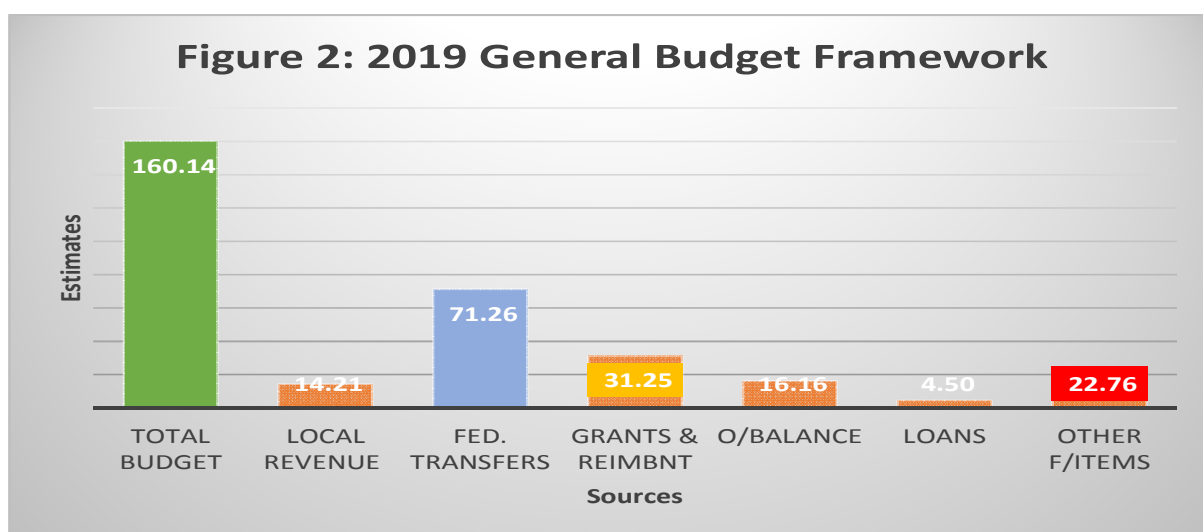
2.0 - The 2019 Approved Budget Profile¹

Law No. 10 of 2018 Appropriated the sum of One Hundred and Sixty Billion, One Hundred and



Forty Million Naira (₦160,140,000,000) as the total budget size for the 2019 Fiscal year. The Budget was named “*Budget of Sustained Economic Growth and Social Transformation II*” being virtually a continuation of the 2018 Budget in terms of policy objectives and priorities which were linked to the State Development Policy objectives contained in CDF II. These include:

- ✓ Promoting rapid growth of the real sectors of the state's economy particularly agriculture as leading sector in the socioeconomic transformation agenda of the State;



- ✓ Ensuring access, efficiency and quality in the provision of Human Development Services particularly, education, health and other social welfare services;
- ✓ Youths and women empowerment through targeted economic empowerment and other social protection programmes; and
- ✓ Sustaining on-going governance reforms particularly in the area of Public Expenditure and Financial Management and Public Service Management.

¹ This section of the report remains as presented in the previous report as the profile of the budget as approved, remains constant

Over 44% of the estimated income for the financing of 2019 Budget was expected to come from Federal Transfers comprising of Statutory Allocation, Value Added Tax and other periodic residual

Table 1 - 2019 Budget - Sources of Income			
		Estimates	% of Total
1	Estimated Recurrent Revenue		
i.	Local revenue	14,210,000,000	9%
ii.	Statutory Allocation	52,900,000,000	33%
iii.	Excess Crude Oil, etc, etc	4,500,000,000	3%
iv.	Value Added Tax	13,860,000,000	9%
v.	LGCs Contribution for Primary Personnel Cost	21,200,000,000	13%
vi.	LGCs Contribution for PHC Staff Cost	1,560,000,000	1%
Total Recurrent Incomes		108,230,000,000	68%
2	Capital Receipts		
i.	Transfer from General Reserves	16,160,000,000	10%
ii.	Grants & Reimbursements & Other Capital Receipts	31,250,000,000	20%
iii.	External Loans	3,500,000,000	2%
iv.	Internal Loans	1,000,000,000	1%
Total Capital Receipts		51,910,000,000	32%
H	Total Income Estimates	160,140,000,000	100%

receipts like the Excess Crude Oil Receipts. Income from these three sources amounted to exactly ₦71.26 billion. About 14.2% of the total incomes comes as Financing Items equivalent to ₦22.76 billion being Local Government Contribution for Primary Education and Primary healthcare Staff Salaries. The sum of ₦14.21 billion was estimated as the revenue to be locally generated which would finance less than 9% of the total expenditure outlay. Other incomes for the financing of the budget included the 2019 Opening Balance of ₦16.16 billion equivalent to about 10% of the total estimated income; Capital Grants of about ₦31.25 billion (equivalent to about 20%) and External & Internal Loans of ₦4.5 billion, equivalent to slightly less than 3%. Details of the approved incomes for the financing of the 2019 Budget are presented in Table 1.

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

Table 2 - 2019 Budget - Expenditure Components			
i	Personnel Costs	50,645,000,000	31.6%
ii	Overhead & Other Recurrent Expenditure	21,793,000,000	13.6%
iii	Public Debt Charges	5,355,000,000	3.3%
iv	Stabilization and Contingency Fund	5,812,000,000	3.6%
Capital Expenditure		76,535,000,000	47.8%
Total Expenditure Outlay		160,140,000,000	100.0%

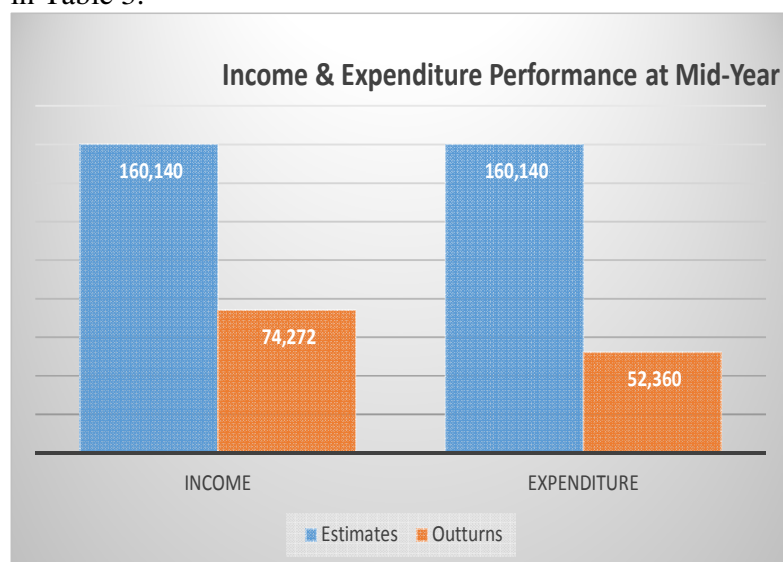
3.0 – Mid-Year Performance Appraisal of the 2019 Budget

Public Expenditure and Financial Management Systems aim to achieve three key desirable budgetary

Table 3 - Consolidated Revenue and Expenditure Positions at Mid-Year

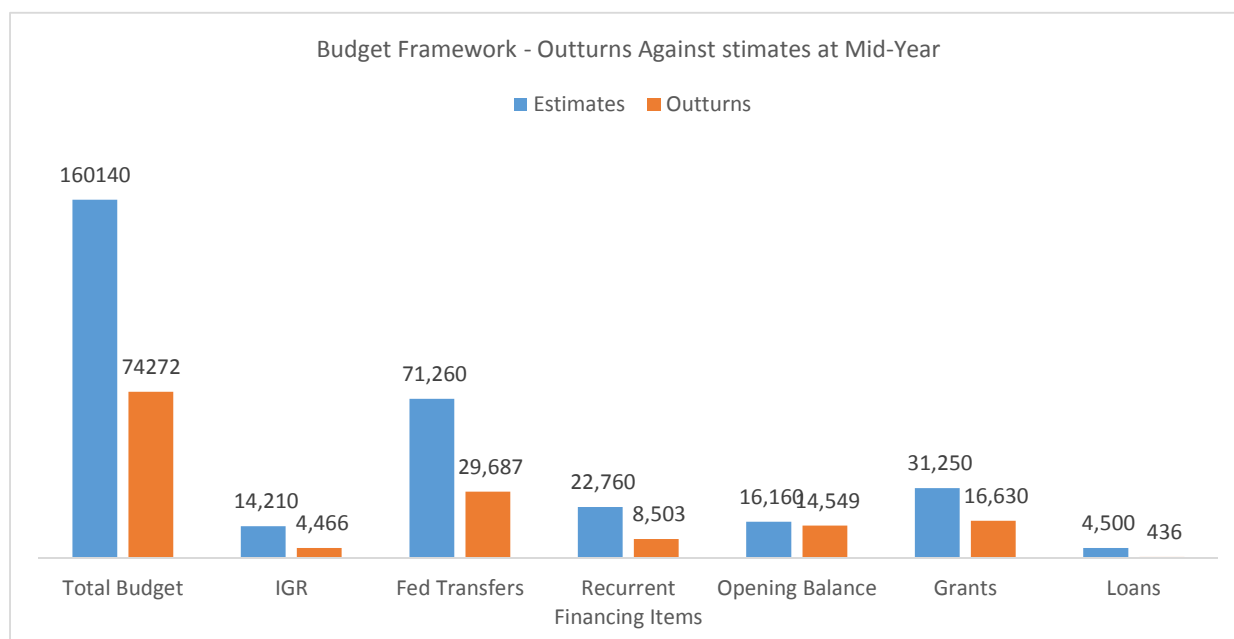
Budget Components	Estimates	Outturns (Jan. - Mar.)	Pro-rated Performance (%)
Income			
(i) Recurrent Incomes	108,230,000,000	42,656,656,197	78.8%
(ii) Capital Receipts	51,910,000,000	31,615,022,696	121.8%
Total Income	160,140,000,000	74,271,678,892	92.8%
Expenditure			
(I) Recurrent Expenditure	83,605,000,000	30,825,591,182	73.7%
(ii) Capital Expenditure	76,535,000,000	21,534,445,187	56.3%
Total Expenditure	160,140,000,000	52,360,036,370	65.4%
End of Quarter Position		21,911,642,523	

outcomes namely aggregate fiscal discipline, strategic resources allocation and efficient service delivery. One of the key pillars that determines the extent to which these outcomes are achieved is “Budget Reliability” measured by the extent to which the budget is implemented as planned which compares actual revenues and expenditures (Outturns) with the original approved budget including the composition of the expenditure outturns across MDAs and Sectors. This assessment as it relates to outturns of the various income and expenditure components during the first half of the year, is presented in Table 3.



As could be seen in the Table and Chart, actual income that accrued during the period amounted to almost ₦74.27 billion equivalent to almost 93.4% performance compared to the approved estimates. This gives a negative variance of about 7%. Net of 2019 Opening Balance of about ₦14.55 billion as confirmed by the 2019 Board Survey for which ₦16.16 billion was originally envisaged, the total outturns would have been about ₦59.72 billion equivalent to about 83.0% performance. Even though this below the reported performance in Q1, both scenario indicates a very encouraging performance with high potentials for greater performance on the expenditure side. According to the basic principles of PFM, an aggregate outturn variance of less than 10% is an excellent performance good enough to

engender the delivery of the three key budgetary outcomes as earlier highlighted. This reflects realism in the initial budget framework. The fact however is, even when budgetary allocations were strategically made in accordance with Government priorities, low income variances would need to also be complemented by equally low expenditure variance to achieve the overall objectives of the budget.



On the expenditure side, the aggregate performance during the first six months of the year was even more dismal relative to the income side. Out of the total Approved Budget of ₦160.14 billion, the total outturn was reported to be about ₦52.36 billion equivalent to about 65.4% pro-rated performance. This gives a negative variance of about 35%. Even when the planned expenditure is considered net of the ₦4.182 billion set aside as Contingency Provision, the overall performance still remains at about 67.0% which still gives a negative variance of over 33%. Based on these figures, the overall expenditure performance during the first half of the year could be describe as very unsatisfactory. This level of budget performance is a manifestation of weak aggregate fiscal discipline which if prolonged, could negatively affect service delivery and ultimately militate against the attainment of the ultimate objectives of the budget - improved economic and social wellbeing of the citizens.

In order to have deeper insights into the performance of the budget as to identify specific areas of action in addressing the observed weak performance, it would be appropriate to examine some of the specific income and expenditure components of the approved estimates. This would also involve further scrutiny of the outturns of various income and expenditure compositions across MDAs and Sectors on the basis of which specific recommendations could be made.

3.1 - Revenue Performance

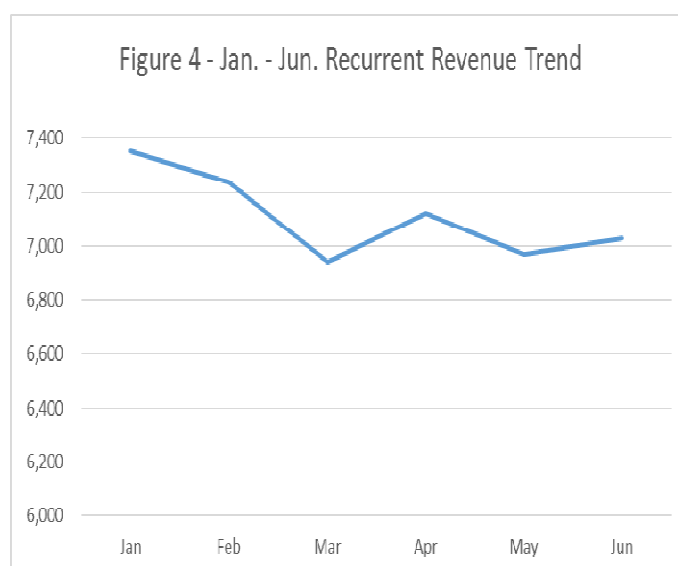
As earlier indicated, the aggregated performance of all the various revenue components during the first half of the year indicated was very satisfactory. Even not of the 2019 opening balance, performance was

Table 4 - Details of Revenue Performance

1	Incomes	Estimates	Outturns	Performance	Variance
i.	Local revenue	14,210,000,000	4,466,191,792	62.9%	-37.1%
ii.	Statutory Allocation	52,900,000,000	21,320,042,307	80.6%	-19.4%
iii.	Excess Crude oil, Etc.	4,500,000,000	1,312,142,074	58.3%	-41.7%
iv.	Value Added Tax	13,860,000,000	7,055,249,144	101.8%	1.8%
v.	LG Contribution for LEA Salaries	21,200,000,000	7,905,314,068	74.6%	-25.4%
v.i	LG PHCDA Deployed Staff	1,560,000,000	597,716,812	76.6%	-23.4%
Total Recurrent Income		108,230,000,000	42,656,656,197	78.8%	-21.2%
2	Capital Receipts				
i.	2019 Opening Balance	16,160,000,000	14,548,524,536	180.1%	80.1%
ii.	Grants & Other Capital Receipts	31,250,000,000	16,630,442,643	106.4%	6.4%
iii.	External Loans	3,500,000,000	436,055,517	24.9%	-75.1%
iv.	Internal Loans	1,000,000,000	-	0.0%	-100.0%
Total Capital Receipts		51,910,000,000	31,615,022,696	121.8%	21.8%
H	Total Estimated Financial Res	160,140,000,000	74,271,678,892	92.8%	-7.2%

still adjudged to be good enough to achieve significant budgetary outputs. While aggregate performance was satisfactory, details of the various revenue components for both recurrent incomes and capital receipts as presented in Table 4 reveals that performance widely varied across components. On the recurrent revenue side, other than Value Added Tax, outturns from all other sources indicated negative variances ranging from about 20% to 40%. In absolute terms, total recurrent incomes during the period was ₦42.66 billion equivalent to less than 40% of the total approved estimates.

While shortfall of about 10% in revenue accruals may seem not significant enough to derail the budget, it certainly constitute a source of concern with less than six months to the end of the year. Federal Transfers (particularly Statutory Allocation), Grants & Reimbursements and Loans under Capital Receipts were the two components with the largest deficits in absolute numbers. Local Revenue performance was also less by about 37%. With respect to Capital Receipts, almost 99% of the reported outturns were from three major sources, viz: 2019 Opening Balance (₦14.55 billion), Federal Reimbursement for the Airport Project in form of discounted promissory notes (₦7.96 billion) and Local Government Capital Contribution to Joint Funded Projects (₦3.5 billion). Fortunately, all these are discretionary incomes into the Capital Development Fund that could finance



any capital project from any sector. Even though there were some drawdowns with respect to other capital receipts including UBEC and TET-Funds, the performance on these other non-discretionary capital receipts was very dismal. However, being grants tied to specific projects, these would not have a pervasive adverse effects on the entire budget. While no draw-down was reported for Internal loans, less than 25% was reported to have been drawn on External Loans during the period.

As was the case during the first quarter, the performance of some of these other Capital Receipts Components raises serious concern as budget implementation goes into the third quarter. The trend with respect to the total recurrent revenues, as depicted in Figure 4, followed a down-ward pathway up to the end of Q1 and thereby fluctuated in the Q2 but still far away from its January level. As this could affect recurrent revenue surplus to be transferred to the Capital Development Fund, a satisfactory performance of all the non-discretionary capital receipt will positively impact on the total capital expenditure outturns and boost performance upwards.

As observed during the first quarter, the level of concern raised by the weak recurrent revenue performance, was compounded by the impending implementation of the new minimum wage expected to come into effect before the end of the year. Relative to the conclusion of Q1, the level of apprehension is higher with regards to the recurrent revenue accruals. More concerted and proactive measures need to be pursued to achieve higher outturns. Though the prospects of achieving the three budgetary outcomes seems more arduous than in Q1, being proactive will improve the prospects and ease the attainment of the objectives of the budget.

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3.2 – Expenditure Appraisal

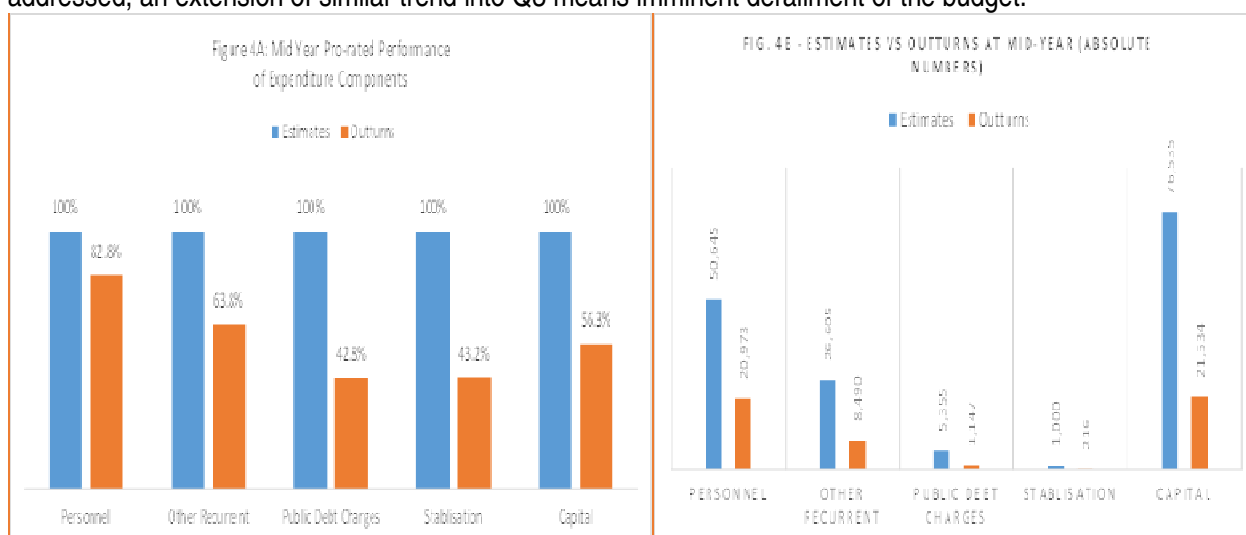
Details of the available records on expenditure during the first half of the year as presented in table 5 indicated an aggregate expenditure outturn amounting to about ₦52.36 billion. This represents about 65.4% performance on

Table 5: Details of Expenditure Performance					
1	Expenditure Components	Estimates	Outturns	Performance	Variance
	Recurrent Expenditure				
i	Personnel Costs (LEAs Inclusive)	50,645,000,000	20,973,028,693	82.8%	-17.2%
ii	Other Recurrent Expenditure	26,605,000,000	8,489,681,354	63.8%	-36.2%
iii	Public Debt Charges	5,355,000,000	1,147,047,803	42.8%	-57.2%
iv	Stabilization Fund	1,000,000,000	215,833,332	43.2%	-56.8%
	Total Recurrent Expenditure (83,605,000,000	30,825,591,182	73.7%	-26.3%
ii.	Capital Expenditure	76,535,000,000	21,534,445,187	56.3%	-43.7%
	Total Budget	160,140,000,000	52,360,036,370	65.4%	-34.6%

pro-rata basis – a 5 percentage point improvement over Q1 performance. This is equivalent to about 35% negative expenditure variance which by PFM standards, is an unsatisfactory performance suggesting that budget implementation may not be on tract to deliver its objectives. As with Q1 Report, even though both the Recurrent and Capital Expenditure performance were much below expectation, the concern is more with respect to the Capital Expenditure with a negative variance of over 44% and to lesser extent, Other Recurrent Expenditure with a

negative variance of slightly over 36%.

Even though it was posited that slowed budget implementation during the political transition might have accounted for the below average performance during Q1, the trend has apparently extended into Q2 and unless proactively addressed, an extension of similar trend into Q3 means imminent derailment of the budget.



While it was comforting to note that based on the figures available, there was recurrent revenue surplus (transferred to Capital Development Fund) of over N21.9 billion, this however, has not translated into higher capital expenditure outturn reported to be only about N21.53 billion. This suggests that even as the dreary performance of a number of the revenue sources is contributing to the large negative variance on expenditure outturns (both recurrent and capital), there are other contributing factors. Principally, definite proactive measures would have to be consciously instituted to achieve higher revenue and expenditure outturns during the second half of the year. Given the relatively high recurrent revenue surplus supposedly transferred to the capital development fund, there are potentials for higher capital expenditure outturns during the second half of the year.

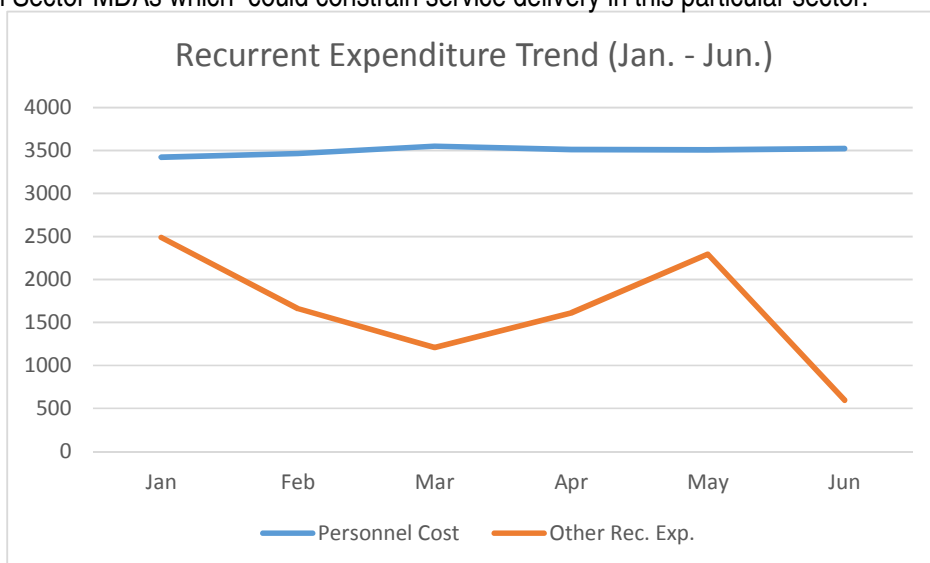
3.3 – Review of Expenditure Trend and Composition

Expenditure composition across MDAs and Sectors is also an important measure of assessing the extent to which budget implementation reflects aggregate fiscal discipline and the extent to which it would deliver on the desired budgetary outcomes and its objectives. Table 6 below gives the expenditure composition of Other Recurrent Expenditure across MDAs. The composition shows that the top dozen MDAs accounted for almost N6.4 billion out

S/N	MDAs	Estimates	Half Year Outturn Performance	Variance	
1	Special Service Directorate	730,100,000	1,380,607,135	378.2%	278.2%
2	State House of Assembly	2,800,000,000	1,198,616,783	85.6%	-14.4%
3	Min. of Edu. Science & Technology	2,584,000,000	1,119,039,435	86.6%	-13.4%
4	Ministry of Works & Transport	1,320,000,000	579,876,277	87.9%	-12.1%
5	Min. of Finance & Economic Planning	1,597,000,000	405,982,280	50.8%	-49.2%
6	Government House	918,000,000	351,800,144	76.6%	-23.4%
7	Ministry of Water Resources	1,110,000,000	307,518,589	55.4%	-44.6%
8	Administration & Finance Directorate	442,500,000	278,285,170	125.8%	25.8%
9	Local Govt. Service Commission	515,000,000	250,995,538	97.5%	-2.5%
10	Science & Technical Education Board	430,000,000	174,787,685	81.3%	-18.7%
11	Islamic Education Bureau	502,744,000	171,940,445	68.4%	-31.6%
12	Sule Lamido University	397,000,000	164,128,323	82.7%	-17.3%
Total (Top Most 12 MDAs)		13,346,344,000	6,383,577,804	95.7%	-4.3%
All Other 130 MDAs		13,258,656,000	2,106,103,550	31.8%	-68.2%
Total Other recurrent Expenditure		26,605,000,000	8,489,681,354	63.8%	-36.2%

of almost ₦8.49 billion, equivalent to almost 75.3% of the total outturn. All other 130 MDAs accounted for the balance about ₦2.1 billion representing less than 25% of the total outturn. Also whereas the top dozen MDAs have a combined negative variance of only about 4.3%, the other 130 MDAs has a combined negative variance of over 68%. On further examination of the variances across the 12 MDAs, it would also be noticed that one Agency stands out conspicuously as an out layer with a positive variance of over 278% - meaning that this Agency has not only exhausted its budgetary provision in six months, but significantly so. Also at least four other MDAs conspicuously stand out as out layers with large negative variances (above -20%) despite being among the topmost topmost spending Agencies - these are Ministries of Finance (-49.2%), Water Resources (-44.6%), Islamic Education Bureau (-31.6%) and Government House (-23%). Overall, the expenditure patterns and composition across MDAs depicts significant skewness which could negatively affects the attainment of set budgetary outcomes and objectives. Being among topmost spending Agencies and still with large negative variance suggests under-funding. It is worthy of note that the expenditure composition highlighting the top-most spending MDAs did not feature any of the Health Sector MDAs which could constrain service delivery in this particular sector.

Recurrent Expenditure Trend during the period as depicted in the chart above indicated that while Personnel Cost has remained steady with very slight upward trend, funding for Other Recurrent Expenditure (Overheads and other Operations / Maintenance Costs) has plummeted from about ₦2.48 billion in January to an average of ₦1.609 billion during the



period of February to May and less than ₦600 million in June. On further scrutiny of the Personnel Cost details, the the data showed that the slight upward trend noticed during the period of May and June was attributable to very few few MDAs notably the SUBEB / LEAs, Judiciary and some Tertiary Educational Institutions. Other than these, the data for almost all Agencies indicated a decrease from the January to June,

Table 7 gives the pattern and composition of capital expenditure outturns across sector. As earlier presented, total capital expenditure outturn at the end of June amounted to about ₦21.53 billion equivalent to about 28.1% of the total approved estimates – This represents only about 56.3% pro-rated performance corresponding a negative variance of approximately 43.7%. Looking at the expenditure pattern as presented in Table 7, almost 52% of the total capital expenditure outturn amounting to over ₦11.14 billion was accounted by the critical infrastructure sector majorly comprising of regional & feeder roads and urban township roads & street lights. The next best performing sector is the Economic Empowerment - though this sector accounted for less than 2% of the total outturn, performance wise, the Sector has recorded slightly over 119%. Education and Health Sectors combined, accounted for less a quarter of the expenditure outturns in six months.

S/N	Sector	Estimates	Mid Year Outturns	Pro-rated Performance	Variance	% of Total
1	Infrastructure	24,670,000,000	11,144,792,366	90.4%	-9.6%	51.8%
2	Health	9,250,000,000	2,650,615,376	57.3%	-42.7%	12.3%
3	Education	15,466,900,000	2,573,457,743	33.3%	-66.7%	12.0%
4	General Administration	5,337,000,000	1,309,100,295	49.1%	-50.9%	6.1%
5	Agriculture	7,857,000,000	1,248,505,919	31.8%	-68.2%	5.8%
6	Water and Sanitation	5,515,000,000	1,165,278,419	42.3%	-57.7%	5.4%
7	Community Development	1,037,000,000	440,875,000	85.0%	-15.0%	2.0%
8	Lands and Regional Planning / Dev.	565,000,000	393,306,450	139.2%	39.2%	1.8%
9	Empowerment	612,500,000	364,608,660	119.1%	19.1%	1.7%
10	Housing	2,142,000,000	105,296,088	9.8%	-90.2%	0.5%
11	Electrification	890,000,000	88,962,618	20.0%	-80.0%	0.4%
12	Information	294,000,000	24,015,418	16.3%	-83.7%	0.1%
13	Law & Justice	594,000,000	19,143,610	6.4%	-93.6%	0.1%
14	Women and Social Development	910,000,000	2,287,225	0.5%	-99.5%	0.0%
15	Commerce	362,000,000	2,200,000	1.2%	-98.8%	0.0%
16	Environment	1,032,600,000	2,000,000	0.4%	-99.6%	0.0%
		76,535,000,000	21,534,445,187	56.3%	-43.7%	100.0%

The implementation rate for these two sectors was only 57.3% and 33.3% respectively with respective variances of almost 43% and 67%. Overall, this expenditure pattern and composition not only reflected significant skewness but more worrisome, very weak performance rates even among high priority human development sectors such as education and health. Unless there are deliberate and concerted efforts to accelerate budget implementation in the subsequent quarters, the current trend forbids possible derailment of the budget away from the attainment of its objectives.

4.0 - Virements and Contingency Transfers at Mid-Year

The following section presents records Contingency Transfers and Virements executed during the reporting period. The initial Approved Estimates under the Contingency Fund was ₦4.812 billion which was relatively much

2019 Budget Implementation - Records of Contingency Transfers				
Initial Approved Provision				4,812,000,000
Running Balance				4,331,800,000
S/N	MDAs	Period	Amount (NGN)	Purpose
1	State Electricity Board	May, 2019	313,000,000	Additional Project Scope (electrification of 17 Towns at a total cost of about ₦943 million)
2	Due Process and Project Monitoring Bureau	May, 2019	2,000,000	Publication of annual price data base
3	Ministry of Lands	May, 2019	118,000,000	Payment of Lands & property Compensations with in adequate provision. Required for compensation on ongoing township road projects.
4	High Court of Justice	May, 2019	17,200,000	Settlement of 2018 approved liabilities in respect of renovation of courts and payment for utilities.
5	SSG's Office (Admin. & Finance)	June, 2019	20,000,000	Expenses in respect of Nigeria Governor's Forum
6	SSG's Office (Chieftaincy & Religious Affairs)	June, 2019	10,000,000	
Total Transfers as at End of June			480,200,000	

higher than it used to be. This was made in anticipation of the still-pending commencement of the new Minimum Wage. As of the end of June, six Contingency Transfer Warrants were issued to six MDAs two of which are under the SSG's Office. The total of the six CTs amounted to ₦480 million equivalent to almost 10% of the Contingency Fund Vote provision now reduced to about ₦4.332 billion. As regards Virement which involved transfers of funds from one budget line to another under same Spending Entity, four Virement Warrants were issued to 3 Agencies. Total amount involved amounted to ₦754.24 million representing less than 0.5% of the approved estimates.

Virement Warrants Issued January - June					
W/N	Date of Issue	Agency	Virement Source	Virement Destination	Amount
1	17/5/2019	Ministry of Works & Transport.	020304 Sukullifi – Kale – Gunka Road N400m 020309 Maigatari – Birniwa Western -Bypass Rd N200m	020319 Dutse – Madobi – Katanga Road	600,000,000
2	18/6/2019	Special Service Directorate	22020601 Security ServiceN10m 22020401 Maintenance of Motor Vehicles & Tranp N3m 22020501 Local TrainingN1m 22020102 Local Travel & Transport – OtherN1m 22020204 Satellite & Broadcasting AccessN.250m 22020411 Maintenance of Communication Equip.N.250m 22021050 Official Ceremonies & CelebrationsN.100m 22021001 Refreshment and MealsN,600m 22020405 Maintenance of Plant & GeneratorsN.040m	22020604 Security Vote Including Operations	116,240,000
3	18/6/2019	Office of the Deputy Governor	22020403 Maintenance of Office Building/ Res Quart.N8m 22021002 Honorarium & Setting AllowancesN15m 22021071 Protocol ExpensesN15m	22021001 Refreshment and Meals 22020406 Other Maintenance Services	23,000,000 15,000,000

4.0 Conclusion and Recommendations

Based on the review of revenue and expenditure outturns compared to the approved budget estimates as well as further examination of the composition and pattern of the outturns across MDAs and Sectors, the overall conclusion of this report is that budget implementation was mixed between and within these two components. While performance on the income side was very satisfactory at the aggregates, it was very below satisfactory levels and expectations on the expenditure side. While overall income performance was very appreciable, some of sources still performed dismally including receipts from the Federation Account. Proactive measures are required to prevent a repeat performance in the third quarter which will mean total derailment of the budget. Fortunately, considering the magnitude of Q2 opening balance, there is high potentials for turning budget implementation around to improve its performance going forward.

On the income side, while the State has no control over some of the major external sources of finance, much could be done to improve the recorded performance on local revenues. Based on observed discrepancies between revenue outturns reported by MDAs and those obtained from the Treasury and Board of Internal Revenue covering the same period, it was perceived that there are significant reporting and recording issues. This include records of the Treasury Single Accounts which is supposed to capture revenue earnings and other incomes by the MDAs (including Parastatals and Tertiary Institutions). It is therefore, recommended that both the Treasury and Board of Internal Revenue need to reexamine the reporting and recording process by the MDAs and the consultants supporting the management of the TSA process. This may help improve the factuality of revenue returns including its remittance into the central revenue accounts.

As regards the expenditure components, while continuing to exercise expenditure controls for financial prudence and value for money, this should also be geared towards promoting aggregate fiscal discipline and continued access to quality public services. This would require improved funding of recurrent expenditure in key service delivery areas including education, health, water & sanitation, agriculture as well as maintenance of critical infrastructure. It would also require steps towards addressing manpower gaps in critical areas largely due to staff attrition. Furthermore, as recommended in the Q1 Report, budget implementation in the subsequent quarters would need to focus more on the execution / completion of ongoing capital projects. Given that no issues were observed on the execution of ongoing capital projects in the 2019 Budget, more efforts would need to be geared towards clearing Payment Certificates issued by the Due Process & Project Monitoring Bureau and submitted to the Treasury by the MDAs.

Finally, it is recommended that, a high-level Budget Implementation Monitoring Committee be established under the Chair of His Excellency, the Deputy Governor. This is premise on the fact that the Budget Execution Process is perhaps the most crucial aspect of the Budget Cycle upon which rests the attainment of of the overall socioeconomic development objectives of the State Government. Establishing a High-level Budget Implementation Monitoring Committee would be one of the proactive measures aimed at ensuring that the approved budget is implemented to the latter. In addition to examining the quarterly budget implementation reports prepared by the Budget & Economic Planning Directorate, the Committee would be well-informed to advise Government generally on issues pertaining to the implementation of the budget with

a view to keeping it on track as to achieve its set objectives. The Committee would also perform other functions functions relating to resources mobilization and expenditure control and giving periodic advice to the Governor and the State Executive Council. As earlier mentioned, the Committee should be under the Chair of His Excellency, the Deputy Governor while other members would include Commissioners for Finance & Economic Planning; Education; Health; and Works. Others would include the Chairman, Board of Internal Revenue; the Accountant General; Director General, Due Process and Project Monitoring Bureau; Permanent Secretary, Salary and Pensions Directorate; and Permanent Secretary, Budget & Economic Planning and Directorate who would also provide the Secretariat of the Committee.

APPENDICES

Appendix 1 - Consolidated Income and Expenditure Positions - Mid-Year Outturns					
Items	Budget Components	2019 Approved Estimates	Jan. - Jun. Outturns	Prorated Performance at MidYear	Variance
1	Estimated Recurrent Revenue				
i.	Local revenue	14,210,000,000	4,466,191,792	62.9%	-37.1%
ii.	Statutory Allocation	52,900,000,000	21,320,042,307	80.6%	-19.4%
iii.	Excess Crude oil, Exchange Rate Differentials, CIT, LNG, etc	4,500,000,000	1,312,142,074	58.3%	-41.7%
iv.	Value Added Tax	13,860,000,000	7,055,249,144	101.8%	1.8%
v.	Local Govt Contribution for Primary / Nomadic Edu. P/Cost	21,200,000,000	7,905,314,068	74.6%	-25.4%
vi	Local Govt Funding (60%) PHCDA Deployed Staff	1,560,000,000	597,716,812	76.6%	-23.4%
	Total Recurrent Income	108,230,000,000	42,656,656,197	78.8%	-21.2%
2	Capital Receipts				
i.	Transfer from General Reserves	16,160,000,000	14,548,524,536	90.0%	-10.0%
ii.	Grants & Reimbursements and Other Capital Receipts	31,250,000,000	16,630,442,643	106.4%	6.4%
iii.	External Loans	3,500,000,000	436,055,517	24.9%	-75.1%
iv.	Internal Loans	1,000,000,000	-	0.0%	-100.0%
	Total Capital Receipts	51,910,000,000	31,615,022,696	121.8%	21.8%
H	Total Estimated Financial Resources	160,140,000,000	74,271,678,892	92.8%	-7.2%
	Recurrent Expenditure				
i	Personnel Costs (LEAs Inclusive)	50,645,000,000	20,973,028,693	82.8%	-17.2%
ii	Other Recurrent Expenditure	26,605,000,000	8,489,681,354	63.8%	-36.2%
iii	Public Debt Charges	5,355,000,000	1,147,047,803	42.8%	-57.2%
iv	Stabilization Fund	1,000,000,000	215,833,332	43.2%	-56.8%
	Total Recurrent Expenditure (B+D+E)	83,605,000,000	30,825,591,182	73.7%	-26.3%
ii.	Capital Expenditure	76,535,000,000	21,534,445,187	56.3%	-43.7%
	Total Budget Size	160,140,000,000	52,360,036,370	65.4%	-34.6%
K	Total Expected Surplus/Deficit	-	21,911,642,523		

Appendix 2 - Recurrent Revenue Details (January - June)						
SN	Description	2019 Approved Estimates	Total (Second Quarter)	Total (January to June)	Performance (Pro-rated)	Q1 Variance
Recurrent Receipts Summary						
1	Statutory Allocation	52,900,000,000	10,714,323,311	21,320,042,307	80.6%	-19.4%
2	Value Added Tax	13,860,000,000	3,451,920,588	7,055,249,144	101.8%	1.8%
3	Excess CrudeOil and Other Federal Statutory Transfers	4,500,000,000	553,447,150	1,312,142,074	58.3%	-41.7%
4	LGA Contribution Prim. Edu. (100%)	21,200,000,000	3,975,243,934	7,905,314,068	74.6%	-25.4%
5	LGA Contribution Pri. Healthcare (60%)	1,560,000,000	244,888,467	597,716,812	76.6%	-23.4%
6	State Taxes (BIR)	2,774,000,000	578,929,894	1,284,624,221	92.6%	-7.4%
7	Other Ministry of Finance Revenues	5,068,600,000	239,912,829	652,779,096	25.8%	-74.2%
8	Recurrent Receipts / Reimbursements from Local Govts.	4,255,000,000	1,110,242,690	1,973,091,183	92.7%	-7.3%
9	Other MDAs Recurrent Revenues	2,112,400,000	252,715,969	555,697,291	52.6%	-47.4%
			-	-	-	-
Total Recurrent Revenue		108,230,000,000	21,121,624,832	42,656,656,197	78.8%	-21.2%
State Taxes [Board of Internal Revenue]						
12010101	Pay-as-you-earn (Public Sector)	2,200,000,000	411,023,797	911,793,717	82.9%	-17.1%
12010104	Stamp Duty	800,000	25,728	116,329	29.1%	-70.9%
12010112	Pay-As-You-Earn (Non-Public-Sector)	300,000,000	116,628,047	254,565,892	169.7%	69.7%
12010113	Withholding Tax On Bank Deposits	65,000,000	8,967,190	24,026,099	73.9%	-26.1%
12010114	WHT on Non-limited Liability Company/Contractors	100,000,000	30,800,531	70,770,146	141.5%	41.5%
12010401	Withholding Tax on Dividend	3,000,000	680,000	680,016	45.3%	-54.7%
12010402	Withholding Tax on Rent	5,000,000	1,391,101	3,055,422	122.2%	22.2%
12010501	Direct Assessment Tax	22,000,000	2,921,500	5,469,100	49.7%	-50.3%
12020132	Motor Vehicle Licenses	22,000,000	4,110,000	7,865,000	71.5%	-28.5%
12020133	Drivers' Licenses	10,000,000	2,219,000	5,197,000	103.9%	3.9%
12020149	Communication Equipment Installation Permit	10,000,000	-	-	0.0%	-100.0%
12020402	Misleneous Road Traffic Registration Fees	200,000	-	-	0.0%	-100.0%
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	2,000,000	-	-	0.0%	-100.0%
12020493	Autb Mechanic Registration Fees	1,000,000	-	-	0.0%	-100.0%
12020494	Annual Communication Equipment Installation Fees	10,000,000	-	-	0.0%	-100.0%
12020495	Passenger Manifest and Way Bill	3,000,000	163,000	423,000	28.2%	-71.8%
12020728	Proceeds from Number Plates	20,000,000	-	662,500	6.6%	-93.4%
			-	-	0.0%	0.0%
Total State Taxes		2,774,000,000	578,929,894	1,284,624,221	101.8%	1.8%
Other Ministry of Finance Revenues						
12020616	Sales of Application Forms	8,000,000	-	384,000	9.6%	-90.4%
12021002	Motor Vehi. Motor Cycle, Viicycle & Refurbishing Loans Repayments	670,600,000	151,128,430	309,183,036	92.2%	-7.8%
12021014	Recovery of Public Funds	380,000,000	-	-	0.0%	-100.0%
12021210	Interest on Bank Deposits and Treasury Bills,	1,250,000,000	88,784,399	343,212,061	54.9%	-45.1%
12021210	Federal Grants and Reimbursements (SFTAS)	2,760,000,000	-	-	0.0%	-100.0%
			-	-	0	0
Total State Taxes		5,068,600,000	239,912,829	-	157%	-343%
Recurrent Receipts from Local Govts (Financing Items)						
18012	Grants & Reimbursement from Local Govts. (Special Services)	269,000,000	44,762,000	111,905,000	83.2%	-16.8%
18012	Grants & Reimbursement from Local Govts. (Min of Local Govt.)	280,000,000	60,705,358	120,870,693	86.3%	-13.7%
18012	Grants & Reimbursement from Local Govts. (State University)	1,120,000,000	242,821,432	483,482,770	86.3%	-13.7%
18012	Grants & Reimbursement from Local Govts. (Min of Water Res.)	550,000,000	77,651,416	194,128,540	70.6%	-29.4%
18012	Grants & Reimbursement from Local Govts. (Min of Works)	650,000,000	98,234,800	245,587,000	75.6%	-24.4%
18012	Grants & Reimbursement from Local Govts. (Local Govt Audit)	280,000,000	60,705,358	120,870,693	86.3%	-13.7%
18012	Grants & Reimbursement from Local Govts. (LGSC)	560,000,000	121,410,716	241,207,277	86.1%	-13.9%
18012	Grants & Reimbursement from Local Govts. (Rehabilitation Board)	136,000,000	15,968,400	39,921,000	58.7%	-41.3%
18012	Grants & Reimbursement from Local Govts. (Religious Affairs)	110,000,000	18,090,000	45,225,000	82.2%	-17.8%
18012	Grants & Reimbursement from Local Govts. (SIEC)	300,000,000	369,893,210	369,893,210	246.6%	146.6%
Total Recurrent receipts from LGAs		4,255,000,000	1,110,242,690	1,973,091,183	81%	-19%

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Other MDAs Recurrent Revenues						
11100100101	Government House	100,000	-	-	0.0%	-100.0%
11100100400	Due Process & Project Monitoring Bureau	1,500,000	240,000	675,000	90.0%	-10.0%
11100100700	Pilgrim Welfare Agency	3,500,000	-	-	0.0%	-100.0%
11101300100	Administration & Finance Directorate	500,000	-	-	0.0%	-100.0%
11101800200	Council Affairs Department	12,000,000	1,919,500	7,287,220	121.5%	21.5%
12500100100	Office of the Head of State Civil Service	50,000	-	50,000	200.0%	100.0%
12500100200	Establishment and Service Matters Directorate	300,000	-	-	0.0%	-100.0%
12500100300	Manpower Development and Training Directorate	500,000	-	15,000	6.0%	-94.0%
12500100400	Directorate of Salary and Pension Administration	30,000	-	-	0.0%	-100.0%
12500100500	Manpower Development Institute	54,800,000	-	22,500	0.1%	-99.9%
14000100100	Office of the Auditor General	450,000	-	360,000	160.0%	60.0%
14000200100	Directorate of Local Government Audit	500,000	-	-	0.0%	-100.0%
14700100100	Civil Service Commission	200,000	23,000	43,000	43.0%	-57.0%
14700200100	Local Government Service Commission	1,000,000	-	-	0.0%	-100.0%
14800100100	State Independent Electoral Commission	200,000,000	-	-	0.0%	-100.0%
21500100100	Ministry of Agriculture & Natural Resources	56,870,000	-	94,000	0.3%	-99.7%
21502102100	Jigawa State Agricultural Research Institute	1,750,000	-	-	0.0%	-100.0%
21510200100	Jigawa State Agricultural & Rural Development Authority	2,000,000	890,000	890,000	89.0%	-11.0%
21511511500	Farmers And Herdsman Board	600,000	-	-	0.0%	-100.0%
22000300100	Budget and Economic Planning Directorate	550,000	-	-	0.0%	-100.0%
22200100100	Ministry of Commerce, Industries and Co-operatives	7,900,000	363,000	883,000	22.4%	-77.6%
22200100200	Mineral Resources Development Agency	550,000	-	-	0.0%	-100.0%
22700600100	Directorate of Economic Empowerment	1,000,000	231,000	643,000	128.6%	28.6%
23400100100	Ministry of Works & Transport	45,100,000	578,100	2,873,800	12.7%	-87.3%
23400400100	Jigawa Roads Maintenance Agency	4,000,000	-	-	0.0%	-100.0%
23400800300	Rural Electricity Board	400,000	-	-	0.0%	-100.0%
23400900100	Fire Service Directorate	1,000,000	87,000	152,000	30.4%	-69.6%
25200100100	Ministry of Water Resources	200,000	-	-	0.0%	-100.0%
25210200100	Jigawa state Water Board	23,000,000	33,827	5,078,827	44.2%	-55.8%
25210300100	Rural Water Supply and Sanitation Agency	15,000,000	-	-	0.0%	-100.0%
25210400100	Small Town Water Supply Agency	10,400,000	-	607,000	11.7%	-88.3%
26000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	128,000,000	50,146,505	51,969,439	81.2%	-18.8%
26000200100	Jigawa State Housing Authority	120,000,000	1,268,057	59,962,065	99.9%	-0.1%
26000300100	Urban Development Board	8,500,000	8,500,000	13,650,000	321.2%	221.2%
26000400100	Dutse Capital Development Authority (DCDA)	3,000,000	-	-	0.0%	-100.0%
31800500100	High Court of Justice	9,000,000	941,180	3,674,325	81.7%	-18.3%
31800600100	Sharia Court of Appeal	5,500,000	534,440	1,024,468	37.3%	-62.7%
31801100100	Judicial Service Commission	40,000	10,000	17,000	85.0%	-15.0%
32600100100	Ministry of Justice	220,000,000	54,469,327	130,830,446	118.9%	18.9%
51400100100	Ministry of Women Affairs & Social Development	190,000	-	-	0.0%	-100.0%
51400100200	Jigawa State Rehabilitation Board	4,000,000	-	-	0.0%	-100.0%
51700100100	Ministry of Education, Science & Technology	4,850,000	380,000	380,000	15.7%	-84.3%
51700300100	State Universal Basic Education Board	29,850,000	-	1,620,000	10.9%	-89.1%
51700800100	Library Board	1,000,000	-	-	0.0%	-100.0%
51701000100	Agency for Mass Education	400,000	-	-	0.0%	-100.0%
51701100100	Nomadic Education Agency	1,000,000	-	-	0.0%	-100.0%
51701800100	Jigawa State Polytechnic	100,000,000	4,216,679	59,909,511	119.8%	19.8%
51701800200	Bilyaminu Usman Polytechnic Hadejia	84,000,000	6,368,126	14,622,361	34.8%	-65.2%
51701900100	Jigawa State College of Education	120,000,000	17,699,902	64,025,055	106.7%	6.7%
51702100100	Sule Lamido University	130,000,000	134,267	11,898,837	18.3%	-81.7%
51705500100	Science & Technical Education Board	900,000	-	218,500	48.6%	-51.4%
51705600100	Jigawa State Scholarship Board	8,000,000	881,000	1,065,380	26.6%	-73.4%
51705600200	Dutse Model / Capital School	103,000,000	24,372,445	55,632,185	108.0%	8.0%
51706000100	Jigawa State College of Islamic Legal Studies	80,000,000	22,385,012	72,424,174	181.1%	81.1%
51706100100	Institute of Information Technology	204,000,000	15,242,724	37,329,114	36.6%	-63.4%
51706300100	Islamic Education Bureau	540,000	-	-	0.0%	-100.0%
52100100100	Ministry of Health	4,800,000	80,000	299,000	12.5%	-87.5%
52100100110	Babura General Hospital	6,000,000	-	-	0.0%	-100.0%
52100100111	Birnin Kudu General Hospital	12,000,000	2,817,027	6,409,262	106.8%	6.8%

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52100100112	Birniwa General Hospital	6,000,000	-	-	0.0%	-100.0%
52100100113	Dutse General Hospital	12,000,000	6,016,555	16,438,452	274.0%	174.0%
52100100114	Gumel General Hospital	8,000,000	5,615,245	12,035,249	300.9%	200.9%
52100100115	Gwaram Cottage Hospital	6,000,000	-	-	0.0%	-100.0%
52100100116	Hadejia General Hospital	12,000,000	5,036,235	14,314,313	238.6%	138.6%
52100100117	Hadejia Tuberculosis and Leprosy Hospital	1,250,000	2,938,885	2,938,885	470.2%	370.2%
52100100118	Jahun General Hospital	6,000,000	3,544,456	9,505,438	316.8%	216.8%
52100100119	Kafin Hausa (Bulangu) Cottage Hospital	4,000,000	-	799,800	40.0%	-60.0%
52100100120	Kafin Hausa General Hospital	4,000,000	744,932	2,161,895	108.1%	8.1%
52100100121	Kazaure General Hospital	6,000,000	5,101,428	13,813,492	460.4%	360.4%
52100100122	Kazaure Psychiatric Hospital	250,000	3,143,737	3,143,737	2515.0%	2415.0%
52100100123	Ringim General Hospital	6,000,000	566,368	1,564,994	52.2%	-47.8%
52100300100	Primary Health Care Development Agency	2,507,000	-	-	0.0%	-100.0%
52100300200	Auyo Local Govt. PHCD Management Office	700,000	-	-	0.0%	-100.0%
52100300300	Babura Local Govt. PHCD management Office	750,000	-	-	0.0%	-100.0%
52100300400	Birnin Kudu Local Govt. PHCD Management Office	750,000	-	-	0.0%	-100.0%
52100300500	Birniwa Local Govt. PHCD Management Office	750,000	-	-	0.0%	-100.0%
52100300600	Buji Local Govt. PHCD Management Office	700,000	-	-	0.0%	-100.0%
52100300700	Dutse Local Govt. PHCD Management Office	750,000	-	-	0.0%	-100.0%
52100300800	Gagarawa Local Govt. PHCD Management Office	500,000	-	-	0.0%	-100.0%
52100300900	Garki Local Govt. PHCD Management Office	300,000	-	-	0.0%	-100.0%
52100301000	Gumel Local Govt. PHCD Management Office	750,000	-	-	0.0%	-100.0%
52100301100	Guri Local Govt. PHCD Management Office	400,000	-	-	0.0%	-100.0%
52100301200	Gwaram Local Govt. PHCD Management Office	8,000,000	-	-	0.0%	-100.0%
52100301300	Gwiwa Local Govt. PHCD Management Office	500,000	-	-	0.0%	-100.0%
52100301400	Hadejia Local Govt. PHCD Management Office	690,000	-	-	0.0%	-100.0%
52100301500	Jahun Local Govt. PHCD Management Office	1,250,000	-	-	0.0%	-100.0%
52100301600	Kafin Hausa Local Govt. PHCD Management office	1,350,000	-	-	0.0%	-100.0%
52100301700	Kaugama Local Govt. PHCD Management office	1,010,000	-	-	0.0%	-100.0%
52100301800	Kazaure Local Govt. PHCD Management Office	750,000	-	-	0.0%	-100.0%
52100301900	Kiri Kasamma Local Govt. PHCD Management Office	500,000	-	-	0.0%	-100.0%
52100302000	Kiyawa Local Govt. PHCD Management Office	500,000	-	-	0.0%	-100.0%
52100302100	Maigatari Local Govt. PHCD Management Office	700,000	-	-	0.0%	-100.0%
52100302200	Mallam Madori Local Govt. PHCD Management Office	1,847,000	-	-	0.0%	-100.0%
52100302300	Miga local Govt. PHCD Management Office	1,250,000	-	-	0.0%	-100.0%
52100302400	Ringim Local Govt. PHCD Management Office	750,000	-	-	0.0%	-100.0%
52100302500	Roni Local Govt. PHCD Management Office	500,000	-	-	0.0%	-100.0%
52100302600	Sule Tankarkar Local Govt. PHCD Management Office	500,000	-	-	0.0%	-100.0%
52100302700	Taura Local Govt. PHCD Management Office	690,000	-	-	0.0%	-100.0%
52100302800	Yankwashi Local Govt. PHCD Management Office	500,000	-	-	0.0%	-100.0%
52110400107	School of Nursing Hadejia	-	666,854	-	0.0%	0.0%
52110400107	School of Nursing Birnin Kudu	20,000,000	1,786,155	2,010,155	20.1%	-79.9%
52110400108	School of Midwifery Birnin Kudu	20,980,000	-	-	0.0%	-100.0%
52110600100	School of Health Technology	24,000,000	1,000,000	1,194,240	10.0%	-90.0%
52111600100	Rasheed Shekoni Specialist Hospital	52,000,000	-	1,089,350	4.2%	-95.8%
52300100100	Ministry of Information Youths, Sports and Culture	1,300,000	61,000	67,000	10.3%	-89.7%
52300200100	History and Culture Bureau	3,000,000	-	-	0.0%	-100.0%
52300300100	Jigawa State Television	12,000,000	-	1,260,000	21.0%	-79.0%
52300400100	Jigawa State Broadcasting Corporation (Radio)	34,000,000	-	4,680,000	27.5%	-72.5%
52300500100	Jigawa State Printing Press	4,500,000	1,150,100	1,369,380	60.9%	-39.1%
52300700100	Jigawa State Sports Council	956,000	14,800	14,800	3.1%	-96.9%
53500100100	Ministry of Environment	2,000,000	299,000	410,500	41.1%	-59.0%
53501600100	Jigawa State Environmental Protection Agency (JISEPA)	1,200,000	188,100	248,400	41.4%	-58.6%
55100100100	Ministry Of Local Government	500,000	30,000	38,000	15.2%	-84.8%
			-	-	0	0
	Total Recurrent receipts from LGAs	2,112,400,000	252,715,969	695,733,550	66%	-34%

JIGAWA STATE ESTIMATES, 2019

Appendix 3 - Mid-Year Budget Implementation Report - Capital Receipts

Class Code	Description of Capital Receipts Components	MDAs Responsible	2019 Approved Estimates	Q1 Actual Outum (Jan. - March)	Q2 Actual Outum (Apr. - Jun.)	Midyear total (Jan. - Jun.)	Performance (Pro-rated)	Q1 Variance
2400	Transfer from General Reserves		16,160,000,000	14,548,524,536	-	14,548,524,536	100.0%	0.0%
22000	External Loans & Internal Loans		4,500,000,000	-	436,055,517	436,055,517	19.4%	-80.6%
2300	Grants, Contributions & Reimbursements		29,150,000,000	6,245,752,398	9,891,487,667	16,137,240,065	110.7%	10.7%
2500	Other Capital Receipts		2,100,000,000	-	493,202,578	493,202,578	47.0%	-53.0%
			51,910,000,000	20,794,276,934	10,820,745,761	31,615,022,696	160.2%	60.2%
24000	Transfer from General Reserves							
24003	Expected Balance as at 1st January	MoF	16,160,000,000	14,548,524,536	-	14,548,524,536	90.0%	-10.0%
	Total - (Transfer from General Reserves)		16,160,000,000	14,548,524,536	-	14,548,524,536	360.1%	260.1%
21000	Internal Loans & External Loans							
22001	World Bank Loan (Fadama III)	JARDA	876,000,000	-	94,375,979	94,375,979	21.5%	-78.5%
22003	IFAD Loan & Grant	JARDA	1,324,000,000	-	341,679,538	341,679,538	51.6%	-48.4%
22003	Federal Mortgage Loan	Housing Auth.	1,000,000,000	-	-	-	0.0%	-100.0%
22003	IDB Loan for Integrated Agric. & Rural Dev.	JARDA	1,300,000,000	-	-	-	0.0%	-100.0%
	Total - (External Loans)		4,500,000,000	-	436,055,517	436,055,517	0.0%	-100.0%
23000	Capital Grants, Contributions & Reimbursements							
23002	Grants from National Trust Funds	SUBEB	1,455,000,000	-	737,000,000	737,000,000	101.3%	1.3%
23007	Grants from International Organizations - EU/UNICEF/DFID Grants for WASH Programs	RUWASA	688,000,000	-	215,560,000	215,560,000	62.7%	-37.3%
23007	Local Government Counterpart Contributions for EU/UNICEF/DFID Supported Water & Sanitation	RUWASA	412,000,000	-	-	-	0.0%	-100.0%
23007	Grants from International Organizations	JARDA	24,000,000	-	-	-	0.0%	-100.0%
23008	African Development Bank Agricultural Transformation Support Project (ATASP)	JARDA	1,117,000,000	-	45,676,304	45,676,304	8.2%	-91.8%
	National Programme for Food Security	JARDA	20,000,000	-	-	-	0.0%	-100.0%
23009	Local Government Capital Contributions	MoF	5,500,000,000	2,000,000,000	1,500,000,000	3,500,000,000	127.3%	27.3%
23010	SDGS Conditional Grants	MoF	600,000,000	-	-	-	0.0%	-100.0%
23012	TEFFUND Grant	COE	450,000,000	82,309,500	11,095,988	93,405,488	41.5%	-58.5%
23012	TEFFUND Grant	Jig Poly	665,000,000	137,502,500	-	137,502,500	41.4%	-58.6%
23012	TEFFUND Grant	SLU	310,000,000	104,411,505	1,731,751,475	1,836,162,980	1184.6%	1084.6%
23012	Federal Government Reimbursements	MoF	12,000,000,000	2,988,576,925	5,211,737,686	8,200,314,611	136.7%	36.7%
23012	UNICEF Grants for Nutrition & PHC Programs	PHCDA	325,000,000	-	-	-	0.0%	-100.0%
23012	EU WSSSRP II Grants	MWR	260,000,000	-	-	-	0.0%	-100.0%
23012	World Bank Grant for Global Partnership for Education Program (GPE)	MOEST	400,000,000	13,491,360	80,698,436	94,189,796	47.1%	-52.9%
23012	EU / World Bank Supported SLOGOR Projects	BEPD/SLOGOR	950,000,000	27,892,392	273,637,777	301,530,169	63.5%	-36.5%
23012	Save-One-Million-Lives Federal Grants	MoH	800,000,000	800,714,215	-	800,714,215	200.2%	100.2%
23012	FGN 3rd National Urban Water Sector Reform Project (NUWSRP-3)	MWR	600,000,000	-	-	-	0.0%	-100.0%
23012	TB and Leprosy Grants by Netherlands Leprosy Relief and other Partners	MoH	12,000,000	-	-	-	0.0%	-100.0%
23012	Repayments / Reimbursement by Parastatals & State-owned Enterprises	MoF	2,500,000,000	75,354,000	74,000,000	149,354,000	11.9%	-88.1%
23012	Local Govt Contribution for CMAM Routine Drugs	PHCDA	62,000,000	15,500,000	10,330,000	25,830,000	83.3%	-16.7%
	Total - (grants)		29,150,000,000	6,245,752,398	9,891,487,667	16,137,240,065	85.7%	-14.3%
24000	Other Miscellaneous Capital Receipts							
24001	Sales of Condemned Stores	MoF	900,000,000	-	-	-	0.0%	-100.0%
24001	JIMSO	MoH	1,200,000,000	-	493,202,578	493,202,578	82.2%	-17.8%
	Total - (Other Miscellaneous Receipts)		2,100,000,000	-	493,202,578	493,202,578	0.0%	-100.0%

Mid-Year Report

Appendix 4 - Mid Year Implementation Report - Personnel Cost						
S/N	Org. Codes	Organizations / Sub-Organizations	2019 Approved Estimates	Total Outturns (jan. - Jun.)	Pro-rated Performance	Variance
		Consolidated Estimates	50,645,000,000	20,973,028,693	82.8%	-17.2%
				-	0.0%	0.0%
1	011100100101	Government House	28,500,000	12,947,031	90.9%	-9.1%
2	011100100201	Deputy Governor's Office	8,740,000	3,001,494	68.7%	-31.3%
3	011100100300	Directorate of Protocol	3,850,000	1,799,580	93.5%	-6.5%
4	011100100400	Fire Service Directorate	31,100,000	15,859,012	102.0%	2.0%
5	011100100700	Pilgrim Welfare Agency	34,500,000	14,639,796	84.9%	-15.1%
6	011100800100	State Emergency Management Agency	16,400,000	8,121,947	99.0%	-1.0%
7	011101300100	Administration & Finance Directorate	369,700,000	106,425,864	57.6%	-42.4%
8	011101300101	SSG's Office - Governor & Deputy Governor (CRFC)	16,260,000	8,130,000	100.0%	0.0%
9	011101300200	Liaison Office Kaduna	5,420,000	2,582,116	95.3%	-4.7%
10	011101300300	Liaison Office Lagos	3,300,000	1,638,438	99.3%	-0.7%
11	011101300400	Liaison Office Kano	1,200,000	-	0.0%	-100.0%
12	011101300500	Liaison Office Abuja	3,800,000	1,933,699	101.8%	1.8%
13	011101300600	Chieftaincy & Religious Affairs Department	139,200,000	41,103,038	59.1%	-40.9%
14	011101400100	Research, Evaluation and Political Affairs Directorate	4,480,000	1,626,830	72.6%	-27.4%
15	011101800100	Special Service Directorate	22,700,000	11,609,632	102.3%	2.3%
16	011101800200	Council Affairs Department	1,200,000	156,180	26.0%	-74.0%
17	012500100100	State House of Assembly	621,690,000	155,095,287	49.9%	-50.1%
18	012500100100	Office of the Head of State Civil Service	224,850,000	70,527,927	62.7%	-37.3%
19	012500100200	Establishment and Service Matters Directorate	450,700,000	199,669,395	88.6%	-11.4%
20	012500100400	Directorate of Salary and Pension Administration	619,830,000	209,248,965	67.5%	-32.5%
21	012500100406	State Pension	640,000,000	272,459,380	85.1%	-14.9%
22	012500100500	Manpower Development Institute	33,960,000	21,692,562	127.8%	27.8%
23	012500100600	Guidance and Counselling Department	1,900,000	905,809	95.3%	-4.7%
24	014000100100	Office of the Auditor General	69,500,000	30,335,436	87.3%	-12.7%
25	014000100101	State Auditor General (CRFC)	5,430,000	2,776,511	102.3%	2.3%
26	014000200100	Directorate of Local Government Audit	75,950,000	27,322,557	71.9%	-28.1%
27	014000200101	Office of the Auditor General Local Government Audit (C	5,430,000	2,776,511	102.3%	2.3%
28	014700100100	Civil Service Commission	7,380,000	3,145,378	85.2%	-14.8%
29	014700100101	Office of the Chairman and Members CSC (CRFC)	16,160,000	6,386,430	79.0%	-21.0%
30	014700200100	Local Government Service Commission	10,000,000	1,566,149	31.3%	-68.7%
31	014700200101	Office of the Chairman and Members LCSC (CRFC)	21,330,000	10,909,284	102.3%	2.3%
32	014800100100	State Independent Electoral Commission	8,040,000	3,381,708	84.1%	-15.9%
33	014800100101	Office of the SIEC Chairman and Members (CRFC)	42,270,000	23,831,652	112.8%	12.8%
34	021500100100	Ministry of Agriculture & Natural Resources	325,900,000	155,796,692	95.6%	-4.4%
35	021502102100	Jigawa State Agricultural Research Institute	92,700,000	48,880,301	105.5%	5.5%
36	021510200100	Jigawa State Agricultural & Rural Development Authority	349,000,000	177,164,825	101.5%	1.5%
37	022000100100	Ministry of Finance & Economic Planning	350,200,000	143,976,037	82.2%	-17.8%
38	022000300100	Budget and Economic Planning Directorate	33,180,000	16,135,074	97.3%	-2.7%
39	022000700100	Office of the Accountant General	2,000,000,000	729,160,541	72.9%	-27.1%
40	022000700101	Accountant General Office (CRFC)	5,430,000	2,776,511	102.3%	2.3%
41	022000800100	Board of Internal Revenue	97,660,000	44,987,012	92.1%	-7.9%
42	022000800101	Office of the Chairman Board of Internal Revenue (CRFC)	5,430,000	3,243,464	119.5%	19.5%
43	022001200100	Jigawa State Bureau of Statistics	25,630,000	-	0.0%	-100.0%
44	022200100100	Ministry of Commerce, Industries and Co-operatives	71,115,000	27,808,278	78.2%	-21.8%
45	022200100200	Mineral Resources Development Agency	9,312,000	4,573,349	98.2%	-1.8%
46	022200100300	State Investment Promotion Agency	9,610,000	-	0.0%	-100.0%
47	022700600100	Directorate of Economic Empowerment	57,570,000	27,267,805	94.7%	-5.3%
48	023400100100	Ministry of Works & Transport	166,220,000	73,345,194	88.3%	-11.7%
49	023400400100	Jigawa Roads Maintenance Agency	11,200,000	4,937,102	88.2%	-11.8%
50	023400800300	Rural Electricity Board	26,850,000	12,273,006	91.4%	-8.6%
51	023400900100	Fire Service Directorate	80,520,000	32,497,037	80.7%	-19.3%
52	025200100100	Ministry of Water Resources	16,746,000	6,213,585	74.2%	-25.8%
53	025210200100	Jigawa state Water Board	164,005,000	72,202,853	88.0%	-12.0%
54	025210300100	Rural Water Supply and Sanitation Agency	30,350,000	13,310,573	87.7%	-12.3%
55	025210400100	Small Town Water Supply Agency	223,920,000	100,331,875	89.6%	-10.4%
56	026000100100	Ministry of Lands, Housing, Urban & Regional Planning D	71,800,000	32,247,677	89.8%	-10.2%
57	026000200100	Jigawa State Housing Authority	13,270,000	5,887,922	88.7%	-11.3%

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58	026000300100	Urban Development Board	52,800,000	23,973,924	90.8%	-9.2%
59	026000400100	Dutse Capital Development Authority (DCDA)	60,650,000	34,232,788	112.9%	12.9%
60	031800500100	High Court of Justice	590,450,000	210,961,543	71.5%	-28.5%
61	031800600100	Sharia Court of Appeal	714,180,000	365,471,559	102.3%	2.3%
62	031801100100	Judicial Service Commission	137,650,000	25,360,055	36.8%	-63.2%
63	032600100100	Ministry of Justice	154,141,000	64,163,406	83.3%	-16.7%
64	032600200200	Justice Sector and Law Reform Commission	20,430,000	10,335,534	101.2%	1.2%
65	051400100100	Ministry of Women Affairs & Social Development	43,100,000	21,107,620	97.9%	-2.1%
66	051400100200	Jigawa State Rehabilitation Board	261,420,000	14,959,364	11.4%	-88.6%
67	051700100100	Ministry of Education, Science & Technology	3,139,000,000	1,436,131,660	91.5%	-8.5%
68	051700100200	State Educational Inspectorate & Monitoring Unit	2,450,000	574,400	46.9%	-53.1%
69	051700300100	State Universal Basic Education Board	166,350,000	82,058,464	98.7%	-1.3%
70	051700300103	Inspectorate Headquarters & Zones	144,500,000	80,717,876	111.7%	11.7%
71	051700400100	Local Education Authority	21,200,000,000	7,905,314,068	74.6%	-25.4%
72	051700800100	Library Board	45,400,000	21,138,457	93.1%	-6.9%
73	051701000100	Agency for Mass Education	63,160,000	29,380,069	93.0%	-7.0%
74	051701100100	Nomadic Education Agency	464,870,000	221,656,644	95.4%	-4.6%
75	051701800100	Jigawa State Polytechnic	510,821,000	249,416,303	97.7%	-2.3%
76	051701800200	Bilyaminu Usman Polytechnic Hadejia	370,400,000	150,927,945	81.5%	-18.5%
77	051701900100	Jigawa State College of Education	996,500,000	496,452,467	99.6%	-0.4%
78	051702100100	Sule Lamido University	825,880,000	286,579,153	69.4%	-30.6%
79	051705500100	Science & Technical Education Board	527,900,000	262,737,735	99.5%	-0.5%
80	051705600100	Jigawa State Scholarship Board	8,150,000	3,859,523	94.7%	-5.3%
81	051705600200	Dutse Model / Capital School	158,370,000	72,309,578	91.3%	-8.7%
82	051706000100	Jigawa State College of Islamic Legal Studies	387,750,000	181,343,803	93.5%	-6.5%
83	051706100100	Institute of Information Technology	226,640,000	111,934,035	98.8%	-1.2%
84	051706300100	Islamic Education Bureau	863,200,000	402,371,711	93.2%	-6.8%
85	051706400100	Bamaina Academy	11,600,000	-	0.0%	-100.0%
86	051706500100	Jigawa State College of Remedial Studies	10t			
87	052100100100	Ministry of Health	571,790,000	261,156,808	91.3%	-8.7%
88	052100100110	Babura General Hospital	162,240,000	96,504,262	119.0%	19.0%
89	052100100111	Birnin Kudu General Hospital	361,960,000	195,712,418	108.1%	8.1%
90	052100100112	Birniwa General Hospital	142,640,000	72,264,403	101.3%	1.3%
91	052100100113	Dutse General Hospital	465,650,000	239,144,753	102.7%	2.7%
92	052100100114	Gumel General Hospital	301,520,000	156,922,837	104.1%	4.1%
93	052100100115	Gwaram Cottage Hospital	124,200,000	60,906,296	98.1%	-1.9%
94	052100100116	Hadejia General Hospital	519,860,000	276,697,863	106.5%	6.5%
95	052100100117	Hadejia Tuberculosis and Leprosy Hospital	45,340,000	20,993,329	92.6%	-7.4%
96	052100100118	Jahun General Hospital	247,400,000	133,736,347	108.1%	8.1%
97	052100100119	Kafin Hausa (Bulangu) Cottage Hospital	96,630,000	44,674,535	92.5%	-7.5%
98	052100100120	Kafin Hausa General Hospital	133,100,000	66,797,473	100.4%	0.4%
99	052100100121	Kazaure General Hospital	335,260,000	181,355,908	108.2%	8.2%
100	052100100122	Kazaure Psychiatric Hospital	40,930,000	17,886,833	87.4%	-12.6%
101	052100100123	Ringim General Hospital	229,700,000	122,590,048	106.7%	6.7%
102	052100300100	Primary Health Care Development Agency	191,100,000	87,736,248	91.8%	-8.2%
103	052100300109	Primary Health Care Development LGA Management Off	4,582,000,000	2,159,090,575	94.2%	-5.8%
104	052110400107	School of Nursing Birnin Kudu	241,570,000	121,971,097	101.0%	1.0%
105	052110400109	School of Nursing Hadejia	45,370,000	-	0.0%	-100.0%
106	052110600100	School of Health Technology	199,610,000	99,472,784	99.7%	-0.3%
107	052111600100	Rasheed Shekoni Specialist Hospital	838,760,000	424,378,463	101.2%	1.2%
108	052300100100	Ministry of Information Youths, Sports and Culture	101,110,000	42,259,129	83.6%	-16.4%
109	052300200100	History and Culture Bureau	23,630,000	10,964,612	92.8%	-7.2%
110	052300300100	Jigawa State Television	49,890,000	24,243,096	97.2%	-2.8%
111	052300400100	Jigawa State Broadcasting Corporation (Radio)	100,210,000	45,723,457	91.3%	-8.7%
112	052300700100	Jigawa State Sports Council	75,310,000	24,225,126	64.3%	-35.7%
113	053500100100	Ministry of Environment	114,830,000	51,503,716	89.7%	-10.3%
114	053501600100	Jigawa State Environmental Protection Agency (JISEPA)	317,400,000	138,960,674	87.6%	-12.4%
115	053505600100	Alternative Energy Agency	2,340,000	962,114	82.2%	-17.8%
116	055100100100	Ministry Of Local Government	53,500,000	20,101,495	75.1%	-24.9%

Appendix 6 - Other Recurrent Expenditure, Jan. - June						
S/N	Org. Codes	Organizations / Sub-Organizations	2019 Approved Estimates	Total	Pro-rated Performance	Variance
Consolidated Estimates			32,960,000,000	9,852,562,489	59.8%	-40.2%
1	011100100101	Government House	918,000,000	351,800,144	76.6%	-23.4%
2	011100100201	Deputy Governor's Office	310,000,000	138,640,323	89.4%	-10.6%
3	011100100300	Directorate of Protocol	213,000,000	97,838,645	91.9%	-8.1%
4	011100100400	Due Process & Project Monitoring Bureau	48,000,000	25,296,774	105.4%	5.4%
5	011100100700	Pilgrim Welfare Agency	465,000,000	26,397,352	11.4%	-88.6%
6	011100800100	State Emergency Management Agency(SEMA)	124,000,000	8,345,645	13.5%	-86.5%
7	011101300100	Administration & Finance Directorate	442,500,000	278,285,170	125.8%	25.8%
8	011101300200	Liaison Office Kaduna	4,250,000	2,301,685	108.3%	8.3%
9	011101300300	Liaison Office Lagos	13,000,000	5,856,900	90.1%	-9.9%
10	011101300400	Liaison Office Kano	1,800,000	500,000	55.6%	-44.4%
11	011101300500	Liaison Office Abuja	16,900,000	12,127,575	143.5%	43.5%
12	011101300600	Chieftaincy & Religious Affairs Department	106,000,000	78,021,500	147.2%	47.2%
13	011101400100	Research, Evaluation and Political Affairs Directorate	85,000,000	47,630,500	112.1%	12.1%
14	011101800100	Special Service Directorate	730,100,000	1,380,607,135	378.2%	278.2%
15	011101800200	Council Affairs Department	12,000,000	3,500,000	58.3%	-41.7%
16	011200100100	State House of Assembly	2,800,000,000	1,198,616,783	85.6%	-14.4%
17	012500100100	Office of the Head of State Civil Service	382,000,000	133,727,635	70.0%	-30.0%
18	012500100200	Establishment and Service Matters Directorate	9,000,000	2,500,000	55.6%	-44.4%
19	012500100300	Manpower Development and Training Directorate	80,000,000	30,000,000	75.0%	-25.0%
20	012500100400	Directorate of Salary and Pension Administration	6,000,000	1,330,645	44.4%	-55.6%
21	012500100500	Manpower Development Institute	65,000,000	1,082,192	3.3%	-96.7%
22	012500100600	Guidance and Counselling Department	25,000,000	8,133,501	65.1%	-34.9%
23	014000100100	Office of the Auditor General	24,000,000	7,330,645	61.1%	-38.9%
24	014000200100	Directorate of Local Government Audit	129,050,000	95,340,274	147.8%	47.8%
25	014700100100	Civil Service Commission	12,000,000	4,863,984	81.1%	-18.9%
26	014700200100	Local Government Service Commission	515,000,000	250,995,538	97.5%	-2.5%
27	014800100100	State Independent Electoral Commission	590,000,000	25,256,016	8.6%	-91.4%
28	021500100100	Ministry of Agriculture & Natural Resources	24,000,000	16,801,990	140.0%	40.0%
29	021502102100	Jigawa State Agricultural Research Institute	3,600,000	1,500,000	83.3%	-16.7%
30	021510200100	Jigawa State Agricultural & Rural Development Authority	16,000,000	6,254,183	78.2%	-21.8%
31	021511511500	Farmers And Herdsman Board	3,900,000	1,500,000	76.9%	-23.1%
32	022000100100	Ministry of Finance & Economic Planning	1,597,000,000	405,982,280	50.8%	-49.2%
33	022000300100	Budget and Economic Planning Directorate	27,740,000	3,654,645	26.3%	-73.7%
34	022000300103	BEPD - Contingency Fund Provision	4,812,000,000	-	0.0%	-100.0%
35	022000300200	Economic Planning Board	24,000,000	-	0.0%	-100.0%
36	022000700100	Office of the Accountant General	21,360,000	102,731,732	961.9%	861.9%
37	022000700101	Accountant General Office (CRFC)	54,000,000	13,500,000	50.0%	-50.0%
38	022000700107	Treasury Department (Stabilization Fund Provision)	1,000,000,000	215,833,332	43.2%	-56.8%
39	022000700110	Debt Management Unit	5,355,000,000	1,147,047,803	42.8%	-57.2%
40	022000800100	Board of Internal Revenue	51,000,000	2,430,645	9.5%	-90.5%
41	022001200100	Jigawa State Bureau of Statistics	18,000,000	-	0.0%	-100.0%
42	022200100100	Ministry of Commerce, Industries and Co-operatives	24,000,000	5,445,968	45.4%	-54.6%
43	022200100200	Mineral Resources Development Agency	4,000,000	500,000	25.0%	-75.0%
44	022200100300	State Investment Promotion Agency	24,000,000	5,000,000	41.7%	-58.3%
45	022700600100	Directorate of Economic Empowerment	17,200,000	3,694,516	43.0%	-57.0%
46	023400100100	Ministry of Works & Transport	1,320,000,000	579,876,277	87.9%	-12.1%
47	023400400100	Jigawa Roads Maintenance Agency	24,000,000	7,580,645	63.2%	-36.8%
48	023400800300	Rural Electricity Board	219,700,000	58,296,233	53.1%	-46.9%
49	023400900100	Fire Service Directorate	7,200,000	3,000,000	83.3%	-16.7%
50	025200100100	Ministry of Water Resources	1,110,000,000	307,518,589	55.4%	-44.6%
51	025210200100	Jigawa state Water Board	25,000,000	16,501,512	132.0%	32.0%
52	025210300100	Rural Water Supply and Sanitation Agency	7,200,000	1,750,000	48.6%	-51.4%
53	025210400100	Small Town Water Supply Agency	16,400,000	2,100,000	25.6%	-74.4%

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54	026000100100	Ministry of Lands, Housing, Urban & Regional Planning De	18,000,000	4,500,000	50.0%	-50.0%
55	026000200100	Jigawa State Housing Authority	13,000,000	11,388,915	175.2%	75.2%
56	026000300100	Urban Development Board	12,000,000	2,493,000	41.6%	-58.5%
57	026000400100	Dutse Capital Development Authority (DCDA)	43,200,000	19,368,800	89.7%	-10.3%
58	031800500100	High Court of Justice	250,000,000	94,885,135	75.9%	-24.1%
59	031800600100	Sharia Court of Appeal	150,000,000	40,775,880	54.4%	-45.6%
60	031801100100	Judicial Service Commission	28,500,000	17,925,511	125.8%	25.8%
61	032600100100	Ministry of Justice	140,000,000	14,192,967	20.3%	-79.7%
62	032600200200	Justice Sector and Law Reform Commission	7,200,000	1,330,645	37.0%	-63.0%
63	051400100100	Ministry of Women Affairs & Social Development	15,360,000	3,444,845	44.9%	-55.1%
64	051400100200	Jigawa State Rehabilitation Board	424,000,000	25,991,200	12.3%	-87.7%
65	051700100100	Ministry of Education, Science & Technology	2,584,000,000	1,119,039,435	86.6%	-13.4%
66	051700100200	State Educational Inspectorate & Monitoring Unit	18,000,000	6,000,000	66.7%	-33.3%
67	051700300100	State Universal Basic Education Board	942,000,000	55,302,864	11.7%	-88.3%
68	051700800100	Library Board	3,600,000	750,000	41.7%	-58.3%
69	051701000100	Agency for Mass Education	5,400,000	7,150,000	264.8%	164.8%
70	051701100100	Nomadic Education Agency	17,520,000	5,100,000	58.2%	-41.8%
71	051701800100	Jigawa State Polytechnic	100,000,000	54,497,773	109.0%	9.0%
72	051701800200	Bilyaminu Usman Polytechnic Hadejia	84,000,000	15,674,143	37.3%	-62.7%
73	051701900100	Jigawa State College of Education	120,000,000	60,507,342	100.8%	0.8%
74	051702100100	Sule Lamido University	397,000,000	164,128,323	82.7%	-17.3%
75	051705500100	Science & Technical Education Board	430,000,000	174,787,685	81.3%	-18.7%
76	051705600100	Jigawa State Scholarship Board	1,205,270,000	49,329,568	8.2%	-91.8%
77	051705600200	Dutse Model / Capital School	103,000,000	48,302,340	93.8%	-6.2%
78	051706000100	Jigawa State College of Islamic Legal Studies	80,000,000	45,805,123	114.5%	14.5%
79	051706100100	Institute of Information Technology	204,000,000	31,699,838	31.1%	-68.9%
80	051706300100	Islamic Education Bureau	502,744,000	171,940,445	68.4%	-31.6%
81	051706400100	Bamaina Academy	6,900,000	2,000,000	58.0%	-42.0%
82	051706500100	Jigawa State College of Remedial Studies	10t	-	0.0%	-
83	052100100100	Ministry of Health	180,000,000	37,883,688	42.1%	-57.9%
84	052100100110	Babura General Hospital	4,000,000	1,401,539	70.1%	-29.9%
85	052100100111	Birnin Kudu General Hospital	4,000,000	1,408,909	70.4%	-29.6%
86	052100100112	Birniwa General Hospital	4,000,000	1,465,941	73.3%	-26.7%
87	052100100113	Dutse General Hospital	4,250,000	867,614	40.8%	-59.2%
88	052100100114	Gumel General Hospital	4,000,000	1,154,000	57.7%	-42.3%
89	052100100115	Gwaram Cottage Hospital	2,300,000	900,000	78.3%	-21.7%
90	052100100116	Hadejia General Hospital	4,800,000	981,641	40.9%	-59.1%
91	052100100117	Hadejia Tuberculosis and Leprosy Hospital	1,460,000	530,045	72.6%	-27.4%
92	052100100118	Jahun General Hospital	4,000,000	1,435,075	71.8%	-28.2%
93	052100100119	Kafin Hausa (Bulangu) Cottage Hospital	2,300,000	900,000	78.3%	-21.7%
94	052100100120	Kafin Hausa General Hospital	4,030,000	1,445,841	71.8%	-28.2%
95	052100100121	Kazaure General Hospital	4,000,000	1,293,324	64.7%	-35.3%
96	052100100122	Kazaure Psychiatric Hospital	1,500,000	600,000	80.0%	-20.0%
97	052100100123	Ringim General Hospital	5,000,000	1,457,079	58.3%	-41.7%
98	052100200100	Jigawa State Agency for the Control of AIDS	1,800,000	750,000	83.3%	-16.7%
99	052100300100	Primary Health Care Development Agency	65,000,000	15,580,645	47.9%	-52.1%
100	052100300200	Auyo Local Govt. PHCD Management Office	4,300,000	1,500,000	69.8%	-30.2%
101	052100300300	Babura Local Govt. PHCD management Office	3,950,000	1,560,000	79.0%	-21.0%
102	052100300400	Birnin Kudu Local Govt. PHCD Management Office	3,755,000	1,560,000	83.1%	-16.9%
103	052100300500	Birniwa Local Govt. PHCD Management Office	4,490,000	1,560,000	69.5%	-30.5%
104	052100300600	Buji Local Govt. PHCD Management Office	4,700,000	2,100,000	89.4%	-10.6%
105	052100300700	Dutse Local Govt. PHCD Management Office	3,800,000	1,560,000	82.1%	-17.9%
106	052100300800	Gagarawa Local Govt. PHCD Management Office	5,952,000	1,500,000	50.4%	-49.6%
107	052100300900	Garki Local Govt. PHCD Management Office	4,240,000	2,129,846	100.5%	0.5%
108	052100301000	Gumel Local Govt. PHCD Management Office	5,885,000	1,560,000	53.0%	-47.0%
109	052100301100	Guri Local Govt. PHCD Management Office	3,400,000	1,500,000	88.2%	-11.8%
110	052100301200	Gwaram Local Govt. PHCD Management Office	4,666,000	3,360,000	144.0%	44.0%
111	052100301300	Gwiwa Local Govt. PHCD Management Office	3,500,000	1,560,000	89.1%	-10.9%
112	052100301400	Hadejia Local Govt. PHCD Management Office	3,440,000	1,320,000	76.7%	-23.3%
113	052100301500	Jahun Local Govt. PHCD Management Office	4,300,000	1,560,000	72.6%	-27.4%
114	052100301600	Kafin Hausa Local Govt. PHCD Management office	4,164,000	1,560,000	74.9%	-25.1%

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115	052100301700	Kaugama Local Govt. PHCD Management office	4,165,000	1,560,000	74.9%	-25.1%
116	052100301800	Kazaure Local Govt. PHCD Management Office	4,000,000	1,440,000	72.0%	-28.0%
117	052100301900	Kiri Kasamma Local Govt. PHCD Management Office	3,160,000	1,540,000	97.5%	-2.5%
118	052100302000	Kiyawa Local Govt. PHCD Management Office	5,250,000	2,160,000	82.3%	-17.7%
119	052100302100	Maigatari Local Govt. PHCD Management Office	5,680,000	2,160,000	76.1%	-23.9%
120	052100302200	Mallam Madori Local Govt. PHCD Management Office	3,720,000	2,112,608	113.6%	13.6%
121	052100302300	Miga local Govt. PHCD Management Office	3,130,000	1,560,000	99.7%	-0.3%
122	052100302400	Ringim Local Govt. PHCD Management Office	3,750,000	1,500,000	80.0%	-20.0%
123	052100302500	Roni Local Govt. PHCD Management Office	4,000,000	2,100,000	105.0%	5.0%
124	052100302600	Sule Tankarkar Local Govt. PHCD Management Office	6,608,000	1,500,000	45.4%	-54.6%
125	052100302700	Taura Local Govt. PHCD Management Office	4,100,000	2,160,000	105.4%	5.4%
126	052100302800	Yankwashi Local Govt. PHCD Management Office	4,000,000	1,500,000	75.0%	-25.0%
127	052110400103	Office of the Provost College of Nursing & Midwifery	43,000,000	1,000,000	4.7%	-95.3%
128	052110400107	School of Nursing Birnin Kudu	22,261,000	29,152,433	261.9%	161.9%
129	052110400108	School of Midwifery Birnin Kudu	16,000,000	10,944,955	136.8%	36.8%
130	052110400109	School of Nursing Hadejia	12,000,000	14,679,475	244.7%	144.7%
131	052110600100	School of Health Technology	86,000,000	58,426,747	135.9%	35.9%
132	052111600100	Rasheed Shekoni Specialist Hospital	96,000,000	47,355,014	98.7%	-1.3%
133	052300100100	Ministry of Information Youths, Sports and Culture	71,500,000	9,534,152	26.7%	-73.3%
134	052300200100	History and Culture Bureau	12,000,000	2,580,645	43.0%	-57.0%
135	052300300100	Jigawa State Television	16,600,000	10,510,000	126.6%	26.6%
136	052300400100	Jigawa State Broadcasting Corporation (Radio)	38,000,000	12,485,632	65.7%	-34.3%
137	052300500100	Jigawa State Printing Press	9,600,000	726,164	15.1%	-84.9%
138	052300700100	Jigawa State Sports Council	48,500,000	24,085,000	99.3%	-0.7%
139	053500100100	Ministry of Environment	13,000,000	5,643,968	86.8%	-13.2%
140	053501600100	Jigawa State Environmental Protection Agency (JISEPA)	36,000,000	15,000,000	83.3%	-16.7%
141	053505600100	Alternative Energy Agency	2,400,000	680,000	56.7%	-43.3%
142	055100100100	Ministry Of Local Government	187,000,000	119,381,819	127.7%	27.7%

Appendix 7: Capital Expenditure Details By Sectors (Mid-Year Report)							
01	Projects and Programmes	Approved Estimates	Actual Outturns (January to March)	Actual Outturns (April - June)	Total (Jan. - Jun.)	Pro-rated Performance (MidYear)	Variance
Capital Expenditure Summary by Sectors							
	Total Capital Expenditure	76,535,000,000	8,208,446,992	13,325,998,196	21,534,445,187	56.3%	-43.7%
1	Administration	3,440,000,000	577,784,993	281,620,956	859,405,949	50.0%	-50.0%
2	Economic	44,510,500,000	5,188,810,542	9,773,834,325	14,962,644,867	67.2%	-32.8%
3	Law and Justice	594,000,000	19,143,610	-	19,143,610	6.4%	-93.6%
4	Social	27,990,500,000	2,422,707,847	3,270,542,915	5,693,250,762	40.7%	-59.3%
02	Administration	3,440,000,000	577,784,993	281,620,956	899,305,949	33.6%	-66.4%
010011	Procurement of Official and Utility Vehicles for Government Agencies	300,000,000	-		39,900,000		
010039	Pilgrims Welfare Agency (Special Expenditure Provision)	100,000,000	-		-		
010002	Administration & Finance (Special Expenditure)	20,000,000	-		-		
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	54,000,000	-		-		
010001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	20,000,000	-		-		
010019	Counterpart Funding Of UNICEF Assisted Programs	15,000,000	-		-		
010032	UNICEF Assisted Budget Support Programs	10t	-		-		
010038	Religious Affairs Projects	1,567,000,000	564,991,692	281,620,956	846,612,648		
010014	Provision Security Installations and Equipment	80,000,000	-		-		
010010	House of Assembly Project & Other Asset Acquisitions	1,041,000,000	-		-		
020505	House of Assembly Speaker's and Deputy Speaker's Residences	50,000,000	-		-		
020506	Legislative Quarters / Residences	10t	-		-		
010003	Office Of The Head Of Service - Government-wide Special Expenditure Provision	10,000,000	-		-		
010037	Salary and Pension Administration (Special Expenditure)	5,000,000	-		-		
010016	Manpower Development Institute Projects & Programmes	40,000,000	6,000,000		6,000,000		
010018	Office For Resident Auditors	10,000,000	6,793,301		6,793,301		
010006	Directorate Of Local Government Audit Programmes	75,000,000	-		-		
010007	Civil Service Commission (Special Expenditure)	8,000,000	-		-		
010008	Local Government Service Commission (Special Expenditure)	35,000,000	-		-		
010009	State Independent Electoral Commission Headquarters	10,000,000	-		-		
02	Economic	44,510,500,000	5,188,810,542	9,773,834,325	14,971,644,867	46.6%	-53.4%
020005	Purchase Of Grains For Buffer Stock	50,000,000	-		-		
020006	Commercial Agriculture Credit Scheme Projects & Programmes Interventions	2,000,000,000	-	1,125,042,152	1,125,042,152		
020009	Food and Nutrition Agric. Support & Interventions	10,000,000	-		-		
020010	Agricultural Planning and Information System Development	6,000,000	-		-		
020012	Farm Settlements and Farm Clusters Development and Support	10t	-		-		
020014	Field Crop Protection and Termite Control	15,000,000	-		-		
020015	Horticultural Crops Development	10,000,000	-		-		
020016	Fertilizer Procurement	10t	-		-		

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020017	Crop Rehabilitation Programme	10,000,000	-	0%	0%
020018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	5,000,000	-	0%	0%
020020	Veterinary Clinics	36,000,000	-	0%	0%
020022	Disease Control and Eradication Scheme	30,000,000	-	0%	0%
020026	Livestock Investigation and Breeding Centres	100,000,000	2,000,000	0%	0%
020028	Fish Seedling Multiplication	5,000,000	-	0%	0%
020029	Artisan Fisheries Development	10,000,000	-	0%	0%
020030	Meat Inspection and Hygiene Promotion	55,000,000	-	0%	0%
020031	Avian Influenza Control Project	8,000,000	-	0%	0%
020033	Borehole - Based Minor Irrigation Scheme	150,000,000	24,847,483	-	0%
020011	Jigawa State Agricultural Research Institute	65,000,000	-	0%	0%
020000	Agricultural Development and Extension (JARDA)	220,000,000	5,464,000	0%	0%
020001	Climate Change and Adaptation Project (IFAD)	1,369,000,000	-	0%	0%
020002	Fadama III Development Project (World Bank)	919,000,000	94,375,979	0%	0%
020003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)	1,400,000,000	-	0%	0%
020004	Agricultural Transformation Support Project (AfDB)	1,160,000,000	45,676,304	0%	0%
020008	Sasakawa Agricultural Support Projects	44,000,000	-	0%	0%
020037	National Programme for Food Security	40,000,000	-	0%	0%
020032	Development Of Farm Settlement and Grazing Reserves	140,000,000	-	0%	0%
010020	Ministry of Finance SIFMIS Project & Treasury Computerization	5,000,000	-	0%	0%
010021	Ministry Of Finance (Special Expenditure)	5,000,000	-	0%	0%
020065	Ministry of Finance Incorporated Investment Fund	100,000,000	108,264,177	0%	0%
010025	Social and Economic Studies and Research	8,000,000	-	0%	0%
010026	Budget Computerization and SIFMIS Project	4,000,000	-	0%	0%
010028	Sustainable Development Goals Coordination and Monitoring	625,000,000	-	0%	0%
010029	SOCU State Social Register Development and Maintenance	50,000,000	-	0%	0%
010031	Food and Nutrition Programme (Co-Ordination and Monitoring)	5,000,000	-	0%	0%
010033	Development Assistance State Counterpart-Funding & Donor Coordination Activities	25,000,000	-	0%	0%
010034	E U / World Bank Supported State & Local Governance Reform Project (SLOGOR)	950,000,000	301,530,169	-	0%
010022	Internal Revenue Service Headquarter & Area Office Projects and Procurements	25,000,000	-	0%	0%
010023	Internal Revenue Service Security Documents	10t	-	0%	0%
010024	Internal Revenue Service Stamp Duty Machine	10t	-	0%	0%
010027	Statistical Surveys and Publications	20,000,000	-	0%	0%
020050	Business Development Support Services	57,000,000	-	0%	0%
020053	Maigatari Trade - Free Zone Project	80,000,000	-	0%	0%
020054	Major Markets Development	80,000,000	-	0%	0%
020055	Consumer Protection Committee Activities	10,000,000	2,000,000	0%	0%
020064	Tourism Promotion Activities	25,000,000	-	0%	0%
020066	Trade Fairs, Road Shows and Business Promotion Support	15,000,000	200,000	0%	0%
020067	Nigeria-Niger Economic and Trade Development Corridor	10,000,000	-	0%	0%
020062	Raw Materials Display Centre	10,000,000	-	0%	0%
020063	Solid Minerals Development	35,000,000	-	0%	0%
020068	Investment Promotion / One-Stop-Shop Support Services	40,000,000	-	0%	0%
020056	Development and Support to Business Cooperatives for Economic Empowerment	10t	-	-	0%
020057	Development and Maintenance of Skills Acquisition Centers	82,500,000	19,436,291	0%	0%
020058	Micro Credit and Business Start-ups Support	200,000,000	242,157,919	0%	from recurrent
020060	Agro-Processing Equipment Leasing	150,000,000	82,000,000	0%	0%
020061	Women and Youths Artisans and Skills Development Initiatives	180,000,000	21,014,450	0%	0%
020300	Construction Of Bridges and Major Culverts	60,000,000	-	0%	0%
020301	Upgrading Of Rural (Feeder) Roads	6,400,000,000	2,743,930,973	0%	0%

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020302	Road and Other Projects Consultancies	200,000,000	100,289,880	0%	0%
020303	Babura - Yarkirya Road	10t	-	0%	0%
020304	Sukullifi - Kale - Gunka - Harbo - Tsakuwawa Road	500,000,000	-	0%	0%
020306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	300,000,000	-	0%	0%
020307	Arawa - Baturiya - Musari - Abunabo - Kadira - Guri Road	10t	-	0%	0%
020309	Maigatari - Birniwa Western By-Psss Road (Maigatari - Kongon Giwa, Maigarmaka - Galadi - Karmashi - Road	2,000,000,000	-	0%	0%
020310	Roni - Mahuta - Bashe - Kaya - Tsakani - Gangare - Amaryawa Road	10t	-	0%	0%
020311	Kila - Budinga - Ranbazau - Tsangarwa - Nahuce - Isawa - Maruta - Dabaja - Jikas - Zandam Na Goggo	10t	-	0%	0%
020312	Andaza - Tsurma - Tinilbu - Kanwa - Atawani - Magama - Damatuwa - Gadewa Road	10t	-	0%	0%
020314	Kijawal - Dabi Road	150,000,000	191,483,602	0%	0%
020315	Bamaina - Zazika Roads		-	0%	0%
020316	Kyarama - Kagadama - Gasakoli Road		-	0%	0%
020317	Kwanar Medi - Danzomo - Garki Road with a spur to Takatsaba	1,000,000,000	998,176,497	0%	0%
020318	Girimbo - Gantsa - Sara Road	500,000,000	-	0%	0%
020319	Dutse - Madobi - Katanga - Dangoli with a spur from Madobi to Baranda	1,000,000,000	1,153,308,587	0%	0%
020320	Balago - Dumadumin Toka Road	1,500,000,000	546,413,438	0%	0%
020321	Gudicin - Aguyaka Road	500,000,000	380,410,977	0%	0%
020324	State Capital Road Networks	2,000,000,000	392,182,435	0%	0%
New	Ringim - Doko Road	600,000,000	-	0%	0%
020325	Construction of Township Roads	4,000,000,000	2,446,390,363	0%	0%
020328	Feeder Roads Project	1,500,000,000	1,108,763,005	0%	0%
020329	Dutse Airport Projects	300,000,000	-	0%	0%
020331	State Driving School	26,000,000	-	0%	0%
020332	Vehicle Inspection Office Operations	4,000,000	-	0%	0%
020516	Provision Of Street Lights In Urban Centres	1,630,000,000	1,083,442,609	0%	0%
020517	Dutse Street Lights	100,000,000	-	0%	0%
020322	Special Roads Routine Maintenance	300,000,000	-	0%	0%
020323	Purchase and Refurbishing Of Roads Construction Plants and Equipment	50,000,000	-	0%	0%
020326	Maintenance of Township Roads	50,000,000	-	0%	0%
020100	New Rural Electrification Projects	440,000,000	83,777,928	0%	0%
020101	Completion Of Ongoing Electrification Projects	400,000,000	1,903,440	0%	0%
020102	Maintenance / Upgrading Of Existing Electrification Projects	30,000,000	3,281,250	0%	0%
020103	State Independent Power Plants (IPP) Projects	10t	-	0%	0%
020104	Electrification Projects Plants and Equipments	20,000,000	-	0%	0%
010012	Procurement Of Fire Fighting Vehicles and Equipment	35,000,000	-	0%	0%
010013	State Fire Service Headquarter	40,000,000	-	0%	0%
020410	EU - Supported Water Supply and Sanitation Sector Reform (Small Town)Projects	320,000,000	-	0%	0%
020421	Greater Dutse Water Supply Scheme	350,000,000	-	0%	0%
020422	Rehabilitation Of Existing Dams	70,000,000	-	0%	0%
020423	Hydro-Metrological Stations	22,000,000	-	0%	0%
020426	Water Sector Policy Planning, Monitoring and Evaluation	10,000,000	-	0%	0%
020413	Shuwarin Water Supply Scheme	8,000,000	-	0%	0%
020414	Water Supply To New Layouts and Low Cost Housing Estates.	3,000,000	-	0%	0%
020415	Improvement Of Water Supply Scheme In Local Govt. Headquarters	300,000,000	113,293,704	0%	0%
020416	Rehabilitation Of Existing Urban Water Supply Schemes	15,000,000	-	0%	0%
020417	Urban Water Supply Workshop Tools, Equipment and Utility Vehicles	2,500,000	-	0%	0%
020419	Rehabilitation and Additional Boreholes To Existing Water Scheme	150,000,000	47,171,900	0%	0%
020420	FGN-Supported 3rd-National Urban Water Sector Reform Program	610,000,000	-	0%	0%
020424	Reinforcement Of Birnin Kudu Regional Water Supply Schemes	750,000	-	0%	0%
020425	Reinforcement Of Kazaure Regional Water Supply Schemes	750,000	-	0%	0%

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020400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	16,000,000	-	2,990,400	2,990,400		
020401	Rural Water Supply Projects	2,140,000,000	176,590,502	368,088,742	544,679,245		
020402	Food and Nutrition (Water & Sanitation Related) Programmes	5,000,000	-		-		
020403	Water Sanitation and Hygiene Promotion	12,000,000	-		-		
020404	Rehabilitation Of Existing Small Towns Water Supply Schemes	158,000,000	12,061,180	-	12,061,180		
020406	Reinforcement Of Trunk Mains and Improvement Of Reticulations	55,000,000	-		-		
020407	Establishment Of New Motorised Water Schemes In Small Towns	30,000,000	-		-		
020408	Installation Of Solar Based Power Plants	1,210,000,000	162,606,667	276,217,323	438,823,990		
020411	STOWA Water Supply Inventory, Planning, and M & E Activities	25,000,000	-	6,258,000	6,258,000		
020412	Power Connection To Water Supply Schemes	2,000,000	-		-		
020500	New Government House (Existing & Additional Structures and Facilities)	100,000,000	-		-		
020501	Commissioners Residences (G-9 Quarters)	10,000,000	-		-		
020507	Provision of SSG and HOS Official Residences	25,000,000	-		-		
020518	Land and Property Compensation	250,000,000	-	338,557,896	338,557,896		
020519	Systematic Land Registration and Land Management Information System	75,000,000	-	22,160,000	22,160,000		
020520	Development Of Layouts and Acquired Lands	25,000,000	-		-		
020521	Aerial Photography and Mapping	20,000,000	-		-		
020522	Acquisition Of Lithographic and Survey Equipment	10,000,000	-		-		
020523	Ministry Of Lands Headquarters and Zonal Land Registries	20,000,000	-	13,440,000	13,440,000		
020524	Legislative Staff Quarter, Dutse	400,000,000	33,045,034	72,251,054	105,296,088		
020502	Low Cost Housing Scheme	107,000,000	-		-		
020503	Commercial Low-cost Housing Scheme	1,500,000,000	-		-		
020511	Development of Master Plan For Urban Centres	25,000,000	-		-		
020513	Urban Development Engineering Workshop, Equipment and Materials	20,000,000	-		-		
020515	Urban Development Plants & Development Control Equipment and Materials	55,000,000	-		-		
020514	State Capital Development Projects	65,000,000	19,148,554	-	19,148,554		
03	Law & Justice	594,000,000	19,143,610	-	19,143,610	12.9%	-87.1%
020504	High Court Judge Houses	38,000,000	-	-	-		
040002	Magistrate Courts and Other Court Buildings (Rehabilitation)	31,000,000	-	-	-		
040003	High Court Of Justice (Special Expenditure)	50,000,000	-	-	-		
020509	Renovation Of Shari'a Courts Residences	83,000,000	-	-	-		
040004	Sharia Courts Structures	150,000,000	-	-	-		
040005	Sharia Court Of Appeal	102,000,000	19,143,610	-	19,143,610		
040001	Judicial Service Commission Headquarters	40,000,000	-	-	-		
040007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects	100,000,000	-	-	-		

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05	Social	27,990,500,000	5,693,250,762	34.6%	-65.4%
			0	0	0
060300	Women Development Programme	90,000,000	-	0	0
060301	Reformatory School K/Hausa	15,000,000	-	0%	0%
060302	Child Development Programme	15,000,000	-	0%	0%
060304	Planning Research & Statistics for Women and Social Development	5,000,000	-	0%	0%
060306	V V F Hostel Jahun	5,000,000	-	0%	0%
060308	Hospital-Based & Zonal Social Welfare Operations	30,000,000	-	0%	0%
060310	Social Welfare Programme Activities	700,000,000	-	0%	0%
060311	Social Rehabilitation Programme Activities	50,000,000	2,287,225	0%	0%
060014	Development and Maintenance of Senior Secondary School Structures and Facilities	1,544,000,000	295,781,184	0%	0%
060015	Procurement Schools Furniture for Senior Secondary Schools	100,000,000	740,000	0%	0%
060016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	140,000,000	-	0%	0%
060017	Ministry of Education State Headquarters and Zonal Offices	630,000,000	36,729,600	0%	0%
060037	Global Partnership for Education Support Program in Jigawa State (World Bank Supported)	410,000,000	57,270,398	0%	0%
060038	Jigawa State College of Remedial Studies, Babura, Projects and Programmes	500,000,000	-	0%	0%
060040	State Educational Inspectorate and Monitoring Unit Programme	27,500,000	-	0%	0%
060002	Basic Education - Provision Primary & Junior Secondary Structures	5,200,000,000	1,209,302,996	0%	0%
060004	SUBEB Headquarters Special (Basic) Education Programme	5,000,000	-	0%	0%
060005	Basic Education - Rehabilitation & Major Maintenance of Primary and Junior Secondary School Structures	10t	-	0%	0%
060006	Islamic / Quranic Education for Primary & Junior Secondary Schools	619,200,000	255,070,407	0%	0%
060007	Procurement of Instructional Materials and Furniture for Basic Education	50,000,000	8,950,000	0%	0%
060008	Basic Education Food and Nutrition Interventions and Support	6,000,000	-	0%	0%
060010	UBEC Basic Education Special Intervention Programme (Capacity Building and Instructional Materials)	300,000,000	-	0%	0%
060039	Special (Basic) Education Programme	40,000,000	-	0%	0%
060033	Development of Libraries	36,000,000	-	0%	0%
060032	Adult Mass Literacy Programme	69,000,000	26,411,873	0%	0%
060034	Basic and Post Literacy Remedial & Continuing Education	44,000,000	4,130,500	0%	0%
060035	Women Vocational Education Centres	8,000,000	-	0%	0%
060011	Nomadic Basic Education Projects (Structures and Facilities)	28,200,000	4,347,227	0%	0%
060012	Nomadic Basic Education (Furniture and Instructional Materials)	65,000,000	14,520,000	0%	0%
060027	Jigawa State Polytechnic Projects	720,000,000	126,526,293	0%	0.00
060030	Binyaminu Usman Polytechnic Programmes	250,000,000	25,277,615	0%	0%
060025	College Of Education (Projects and Programmes)	500,000,000	150,007,221	0%	0%
060031	Sule Lamido State University Kafin Hausa (Projects and Programmes)	2,400,000,000	179,994,453	0%	0%
060019	Science and Technical Schools Structures and Facilities	192,000,000	44,473,922	0%	0%
060020	Procurement Schools Furniture for Science, Technical and Vocational Schools	10,000,000	-	0%	0%
060021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools	10,000,000	-	0%	0%
060022	Establishment / Upgrading of Science, Technical & Vocational Schools	58,000,000	-	0%	0%
010005	Special Expenditure (Scholarship Board)	25,000,000	-	0%	0%
060018	Dutse Model & Capital Schools Projects	55,000,000	-	0%	0%
060028	College Of Islamic Legal Studies Programmes	147,000,000	3,000,000	0%	0%

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060029	Institute For Information Technology Projects	166,000,000	111,421,650	0%	0%
060023	Senior Secondary Islamic/Quranic Education School Programme (Structures & Facilities)	1,010,000,000	19,502,406	0%	0%
060036	Procurement of School Furniture and Instructional Materials for Islamic & Quranic Education Senior Secondary Schools (IEB)	40,000,000	-	0%	0%
060009	Bamaina Academy Projects	62,000,000	-	0%	0%
060204	Establishment Of Operational Research Unit	10t	-	0%	0%
060206	World Bank Supported Save One Million Lives Health Program	810,000,000	221,582,265	0%	0%
060211	Malaria Control Booster Programme	20,000,000	-	0%	0%
060212	HIV / AIDS Control Complementary Programme	30,000,000	-	0%	0%
060213	Leprosy Referral and T. B. Hospital Hadejia	27,000,000	-	0%	0%
060215	Establishment Of Health & Demographic Research Centre	10t	-	0%	0%
060216	Health Management Information Dbase Development	4,000,000	-	0%	0%
060218	Improvement Of General Hospitals	1,540,000,000	317,027,863	0%	0%
060219	Ophthalmic Unit In Some General Hospitals	20,000,000	-	0%	0%
060220	Psychiatric Hospital Kazaure	10,000,000	-	0%	0%
060221	Primary Eye Care Onchocerciasis	20,000,000	-	0%	0%
060222	Jigawa State Drug Management Agency (J I M S O)	35,000,000	-	0%	0%
060223	Upgrading Of B/Kudu, Hadejia and Kazaure General Hospitals	1,580,000,000	651,778,772	0%	0%
060225	Free Maternal and Child Health Programme in Secondary Hospitals	1,000,000,000	501,312,778	0%	0%
060227	State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	100,000,000	-	0%	0%
060228	College Of Nursing & Midwifery B/Kudu	125,000,000	18,666,026	0%	0%
060229	School Of Health Technology Jahun	98,000,000	-	0%	0%
060230	School Of Nursing Hadejia	98,000,000	-	0%	0%
060231	Establishment Of Community Midwifery School Babura	400,000,000	132,592,141	0%	0%
060232	JIMSO Medical & Drug Supplies (Drug Revolving Fund Operations)	1,200,000,000	565,458,334	0%	0%
060234	Infectious Diseases Hospital	15,000,000	-	0%	0%
060210	SACA HIV / AIDS Control Programme	95,000,000	-	0%	0%
060201	Upgrading Of Primary Health Centres	855,000,000	225,727,197	0%	0%
060202	Primary Health Care Programmes / Projects	400,000,000	-	0%	0%
060203	PHCD Health System Programmes	20,000,000	-	0%	0%
060207	Supplementary Immunization Activities	360,000,000	970,000	0%	0%
060208	Food and Nutrition (Health) Programme Activities	362,000,000	15,500,000	0%	0%
060224	Rasheed Shekoni Specialist Hospital, Dutse	26,000,000	-	0%	0%
010100	Public Enlightenment and Information Equipment	14,000,000	-	0%	0%
010101	Social Re-Orientation & Mobilization	41,000,000	-	0%	0%
010111	Fanisau NYSC Permanent Orientation Camp	15,000,000	590,000	0%	0%
010112	Arts, Exhibition and Multimedia Censorship	10t	-	0%	0%
010105	Archives and Reference Library	4,000,000	-	0%	0%
010106	Open Air Theatre Dutse	3,000,000	-	0%	0%
010112	Arts, Exhibition and Multimedia Censorship	2,000,000	-	0%	0%
010103	Jigawa State Broadcasting Corporation (Television)	32,000,000	18,049,500	0%	0%

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010102	Jigawa State Broadcasting Corporation (Radio)	66,000,000	-	0%	0%		
010104	Government Printing Press	72,000,000	-	0%	0%		
010108	Stadium and Sports Development	35,000,000	4,875,918	0%	0%		
010109	Improvement Of Hadejia Township Stadium	10,000,000	500,000	0%	0%		
060100	Forest Nurseries Development and Production Of Seedlings	40,000,000	-	0%	0%		
060101	Forest Shelterbelt and Natural Forest Reserve Development	25,000,000	-	0%	0%		
060102	Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)	10,000,000	-	0%	0%		
060103	Development Of Industrial Crops Trees (Gum Arabic, Jetropha, etc)	5,000,000	-	0%	0%		
060104	Environmental Research and Data Base Development	3,000,000	-	0%	0%		
060105	Second Forestry Project Structures & Facilities	5,000,000	-	0%	0%		
060107	Natural Lakes Conservation	17,000,000	2,000,000	0%	0%		
060108	Nature Conservation Programme	4,000,000	-	0%	0%		
060111	Pollution Control Program	7,000,000	-	0%	0%		
060112	Dutse Erosion Control	150,000,000	-	0%	0%		
060116	Flood and Erosion Control Projects / Structure	634,100,000	-	0%	0%		
060117	World Bank Supported Nigeria Erosion & Watershed Management Project (NEWMAP)	-	-	0%	0%		
060110	Environmental Health & Sanitation Services	50,000,000	-	0%	0%		
060113	Flood and Erosion Control Projects / Maintenance	15,000,000	-	0%	0%		
060115	Bio-Mass and other Renewable Energy Development	30,000,000	-	0%	0%		
010004	Ministry For Local Government Special Expenditure and Projects	37,500,000	-	0%	0%		
020510	Community & Self-Help Development Support	2,000,000	-	0%	0%		
020525	Ward Level Community-Driven Development Interventions	1,035,000,000	440,875,000	0%	0%		
			0	0	0		