



JIGAWA STATE

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THIRD QUARTER
[January to September]
Budget Implementation Report

Compiled by
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Block A, New State Secretariat Complex
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1.0 – Introduction

This Report, as usual, presents an appraisal of the implementation of the 2020 Approved Budget as at the end of the Third Quarter covering the period January to September. It builds on the preceding Mid-Year report for the period of January to June to provide a more comprehensive picture of budget performance. Essentially, the report presents the revenue and expenditure performance through variance analysis, examination of the pattern, trends and composition of the both the revenue and expenditure outturns vis'a'vis the approved estimates. With only three months to the end of the Fiscal Year, the report will also try to provide some insights and recommendations aimed at achieving higher performance during the remaining period and addressing any possible issues observed that may be inimical to achieving the objectives of the budget.

2.0 - The 2020 Appropriation Law and the Effects of the COVID-19 Pandemic

The 2020 Approved Estimates backed by Law No. 11 of 2019 was conceived to sustain “Next Level Economic Growth and Social Transformation” Agenda of the State Government. This Law appropriated the sum of ₦152.92 billion for the 2020 Fiscal Year with almost 50:50 split between recurrent and capital expenditures. Even though the budget was very realistic, comprehensive and consistent with the policy objectives and priorities of the State, the global and domestic socioeconomic impact of the COVID-19 Pandemic makes the budget no longer practicable to be implemented as originally conceived. The macroeconomic assumptions that informed initial MTEF projections were no longer realistic as a result of the global economic crises that devastated almost all sectors. While an oil price of US\$55 per barrel was assumed in the Projection Model, at a point, this has dropped to less than US\$20 during the first quarter of the fiscal year. In the same vein, other parameters such as oil production levels, inflation rate, economic growth rate (as measured by GDP) and the ratio of mineral revenues that goes into the Federation Account were all adversely affected. Matters were made worst by the “lockdowns” that adversely affected movements of people, goods and services. In the midst of the financial meltdown and fiscal uncertainties, the 2020 Approved Estimates was revised to address the fiscal constraints which could completely derailed budget implementation as well as ensure that budgetary provisions are made to address the social and economic impacts of the pandemic on the people and the State’s economy.

3.0 – The 2020 Revised Budget

The 2020 Budget was tagged “*Budget of Sustained Economic Growth and Social Transformation - Meeting the Next Level Agenda*” While the revised Budget still has this goal, majorly its objectives is to mitigate and contain the socioeconomic impacts of the COVID-19 Pandemic on the People and the State’s economy. With over 12% of the revised estimates directly earmarked for COVID-specific expenditure, the revised Budget still aims to sustain access to and quality of human development services particularly in the area of Education, Health and Economic Empowerment.

Following a review of the macroeconomic framework as contained in the 2020 – 2022 MTEF, the 2020 Approved Budget was revised from ₦152.92 Billion as provided under Law No. 11 of 2019 to ₦124.357 Billion provided under the new Law No. 1 of 2020 – a reduction of over ₦28.56 billion equivalent to about 19% of the original budget. An overview of the details of the Revised Budget

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compared against the Original Approved Estimate are provided in Table 1 below:

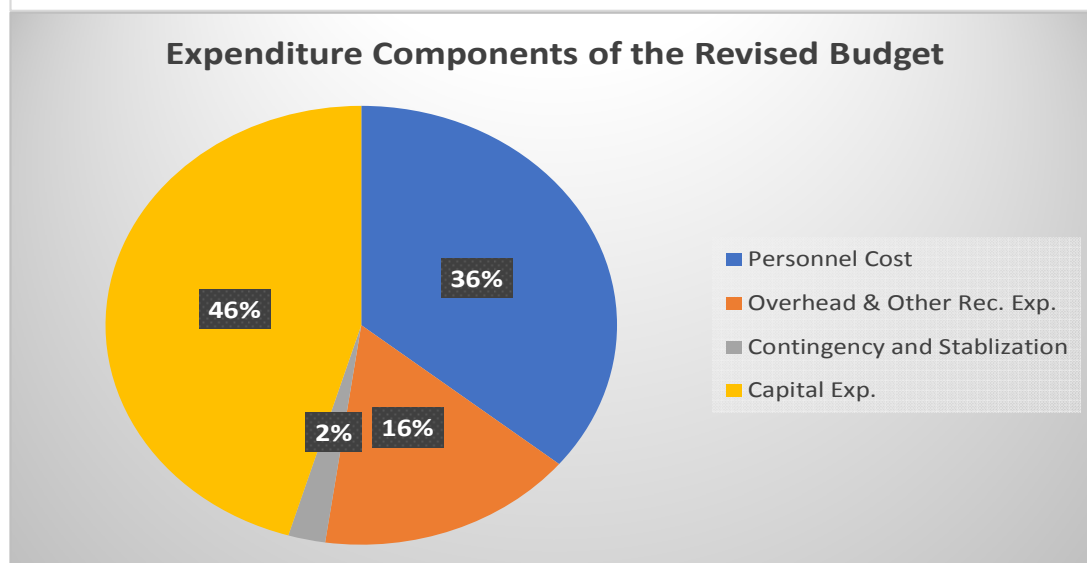
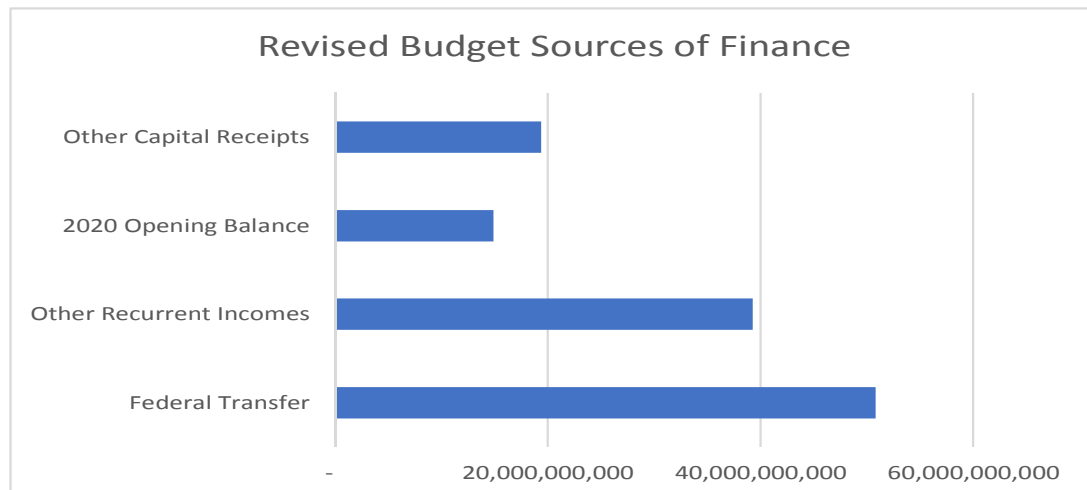
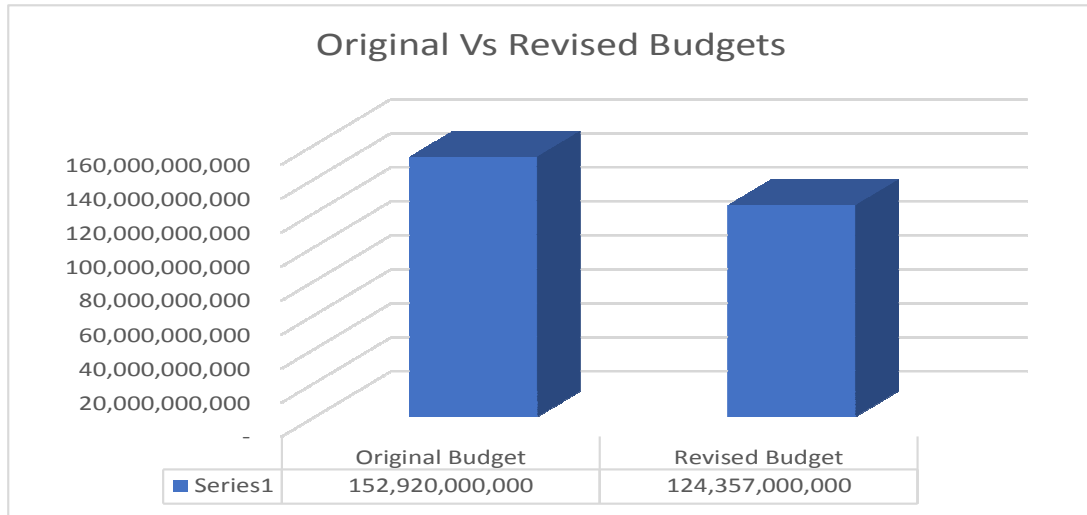
Table 1 - Overview of the Revised Budget

Items	Budget Components	2019 Approved Estimates	2020 Approved Estimates	Proportion of Total Approved Budget	2020 Proposed Estimates [REVISED]	Percentage Change	Proportion of Total Approved Budget as Revised	Remarks
Consolidated Income and Expenditure Positions - Approved and Revised Estimates								
1	Estimated Recurrent Revenue							
i.	Local (Independent) Revenue	14,210,000,000	15,331,000,000	10.0%	19,080,400,000	24.5%	15.3%	Additions: PAYE Refunds of N2.0 billion, 2018/19 SFTAS Grants (N4.86 bn) and COVID 19 FG Grant and Donations (N1.2 billion)
ii.	Statutory Allocation	52,900,000,000	49,210,000,000	32.2%	34,617,000,000	-29.7%	27.8%	Averaged seven months projection based on reviewed indices From NGF/FGN MTEF of US25/b; 1.9 mbd, N360:US\$, 15% inflation rate, minus 4.42% GDP growth rate and 27% Mineral Ratio PLUS Jan. - May Actuals.
iii.	Other Statutory Receipts (Excess Crude oil, Exchange Rate Differentials, NLG, SWF, etc)	4,500,000,000	4,500,000,000	2.9%	1,500,000,000	-66.7%	1.2%	This is considered expected receipts from NLG and Sovereign Wealth Funds of about N2.7 billion PLUS Q1 Outflow of about N300 million.
iv.	Value Added Tax	13,860,000,000	18,889,000,000	12.4%	14,711,000,000	-22.1%	11.8%	Based on the reviewed indices projected for 7 Months plus Jan. - May Actuals with implementation of 7.5% upward review.
v.	Local Govt Contribution for Primary Personnel Cost	21,200,000,000	20,180,000,000	13.2%	20,180,000,000	0.0%	16.2%	This is a contra-entry funded by LGA Contributions
vii.	Local Govt Funding (60%) Gunduma Deployed Staff	1,560,000,000	-	0.0%	-	-	0.0%	
Total Recurrent Income		108,230,000,000	108,110,000,000	70.7%	90,088,400,000	-16.7%	72.4%	
2	Capital Receipts							-
i.	Transfer from General Reserves	16,160,000,000	13,848,000,000	9.1%	14,908,000,000	7.7%	12.0%	This s reviewed upward from N13.848 billion based on 2019 Financial Statements
ii.	Grants & Reimbursements and Other Capital Receipts	31,250,000,000	25,572,000,000	16.7%	17,280,600,000	-32.4%	13.9%	LGA Contributions to joint Projects reduced to N2.365 billion and other grants and reimbursements
iii.	External Loans	3,500,000,000	4,550,000,000	3.0%	2,080,000,000	-54.3%	1.7%	Reduced expected loan drawdowns
iv.	Internal Loans	1,000,000,000	840,000,000	0.5%	-	-100.0%	0.0%	Removed
Total Capital Receipts		51,910,000,000	44,810,000,000	29.3%	34,268,600,000	-23.5%	27.6%	
1	Recurrent Expenditure							
i.	Personnel Costs (LEAs Inclusive)	50,645,000,000	45,137,000,000	29.5%	44,647,500,000	-1.1%	35.9%	See details
ii.	Other Recurrent Expenditure	21,793,000,000	22,050,000,000	14.4%	18,765,500,000	-14.9%	15.1%	See details
iii.	Public Debt Charges	5,355,000,000	4,150,000,000	2.7%	1,560,000,000	-62.4%	1.3%	PDC limited to external loans deductions and contractual liabilities plus N960m paid in the 1st quarter
iv.	Stabilization	1,000,000,000	700,000,000	0.5%	425,000,000	-39.3%	0.3%	Stabilization to be increased to N50 m/m
v.	Contingency Fund	4,812,000,000	4,500,000,000	2.9%	2,500,000,000	-44.4%	2.0%	The sum of N2 billion saved
Total Recurrent Expenditure (B+D+E)		83,605,000,000	76,537,000,000	50.1%	67,898,000,000	-11.3%	54.6%	
2	Capital Expenditure	76,535,000,000	76,383,000,000	49.9%	56,459,000,000	-26.1%	45.4%	
Total Estimated Expenditure		160,140,000,000	152,920,000,000	100.0%	124,357,000,000	-18.7%	100.0%	
Total Estimated Financial Resources		160,140,000,000	152,920,000,000	100.0%	124,357,000,000	-18.7%	100.0%	
Total Expected Surplus/Deficit		-	-		-			

4.0 – Notes on the 2020 Revised Budget

- | | |
|-----------------------------|---|
| (i) Recurrent Revenues | Reduced from ₦108.11 billion to ₦90.0884 billion. Affected areas include Statutory Allocation, Value Added Tax, Other Statutory Receipts from the Federation Account (such as Excess Crude oil, Exchange and Exchange Rate Differentials). This however included an addition of ₦1.0 billion and N200 million being expected COVID -19 Federal Grant and Private Donations respectively. The independent revenue estimates also now include envisaged SFTAS Grant for 2019 and PAYEE Refund hitherto not included in the estimates. |
| (ii) Capital Receipts | Reduced from ₦44.81 billion to ₦34.2686 billion. Major Areas affected include Local Governments' Capital Projects Contribution, UBEC Intervention, Water & Sanitation Grants from Donors and participating Local Governments' Contributions; ADB Agricultural Transformation Grants; IFAD, Fadama III+ and IDB Loans; and Mortgage Loan for Commercial Housing. |
| (iii) Recurrent Expenditure | Reduced from ₦76.573 billion to ₦67.898 billion. Areas affected include Provisions for Contingency and Stabilization Funds; Public Debt Charges; and Overhead Cost Provisions of major MDAs including among others, Government House, House of Assembly, Deputy Governor's Office, Pilgrim Welfare Agency, Ministry of Finance and the Judiciary. It also includes a deduction of about ₦300 million NYSC Allowance under Personnel Cost. . |
| (iv) Capital Expenditure | Reduced from ₦76.383 billion to ₦56.459 billion. Major Areas affected include Road Projects reduced by about ₦6.875 billion, UBEC Intervention and State matching grants, Agricultural support programs and projects, various Health Sector Projects, and Economic Empowerment. Adjustments were however made under the Health Sector to capture additional spending arising from the COVID-19 Pandemic. |

4.0 – Infographics on the Profile of the Revised Budget



3.0 – Third Quarter Performance Appraisal of the Budget as Revised

This section provides general appraisal of the revenue and expenditure performance at the aggregate level. As presented Table 2, the assessment covered various income and expenditure components which was summed up from the income and expenditure outturns across MDAs and Sectors.

Table 2: General Appraisal of Revenue and Expenditure Performance

Items	Budget Components	2020 Approved Estimates	2020 Revised Estimates	Jan. - Sept. Outturns	Q3 Pro-rated Performance (%)	Pro-rated Variance	Balance
A	Aggregate Income	152,920,000,000	124,357,000,000	104,011,941,678	111.5%	11.5%	20,345,058,322
i	Recurrent Revenues	108,110,000,000	90,088,400,000	74,945,991,525	220.2%	20.2%	15,142,408,475
ii	Capital Receipts	44,810,000,000	34,268,600,000	29,065,950,153	113.1%	13.1%	5,202,649,847
B	Aggregate Expenditure	152,920,000,000	124,357,000,000	78,001,703,662	83.6%	-16.4%	46,355,296,338
i	Recurrent Expenditure	76,537,000,000	67,898,000,000	47,325,391,672	92.9%	-7.1%	20,572,608,328
ii	Capital Expenditure	76,383,000,000	56,459,000,000	30,676,311,990	72.4%	-27.6%	25,782,688,010

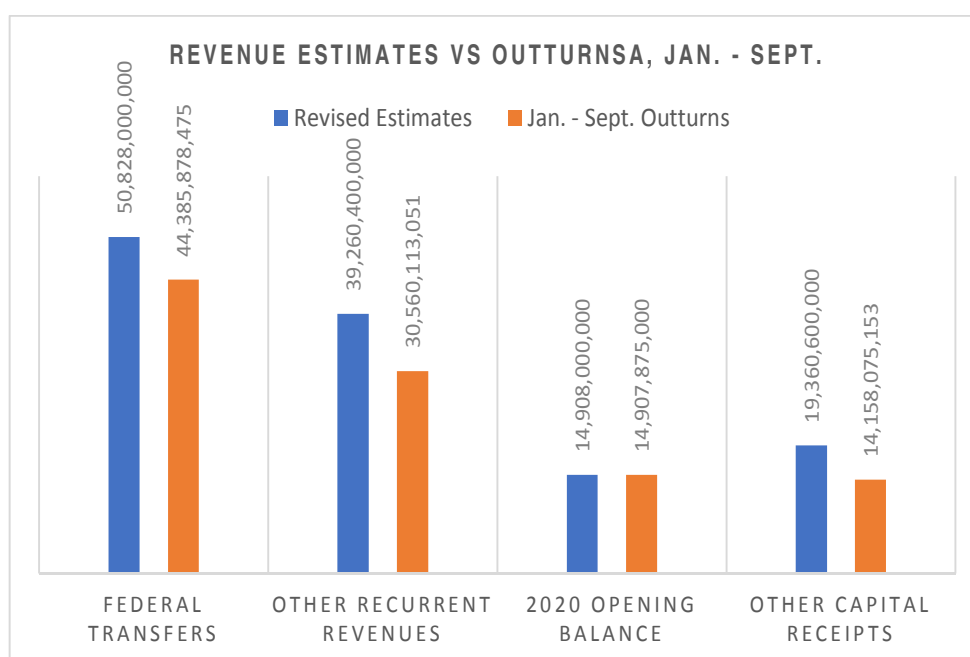
From both the income and expenditure sides as depicted in Table 2 above, Budget Implementation during the first nine months of the fiscal year indicated a very impressive and satisfactory performance with 111.5% and 83.6% implementation rates respectively compared against the revised budget estimates. The performance with the respect to flows of income was so impressive that even without the Opening Balance of over N14.9 Billion, performance would still have been over 95%. However, this magnitude of Opening Balance has contributed to the positive variance of about 11.5% during the period. Compared against the original approved budget of N152.92 Billion, the pro-rated performance would still have been almost 91%. It is worthy of note that both the two income components – recurrent revenues and capital receipts – performed credibly well with positive variances of about 20.2% and 13.1% respectively. From whatever perspective the performance is analyzed, the budget performance with respect to income flows was indeed very impressive during the period.

Total aggregate expenditure variance was about minus 16.4%, which, as earlier mentioned, was also a very satisfactory performance. While recurrent expenditure performance was as high as almost 93%, capital expenditure was 72.4%. The relatively high negative capital expenditure variance of over 27% may be seen as the only down side with regards to budget implementation as at the end of the Third Quarter. With the benefit of hindsight, it is envisaged that the full year report will indicate a Capital Expenditure performance that would be at par with the other components – several road projects contracts were awarded early in October which would significantly contribute to higher capital expenditure outturns at the end of the year.

3.1 - Revenue Performance

As mentioned from the onset, based on the revised budget estimates, there was an overall reduction of over N28.5 billion in the expected income for the financing of the budget equivalent to over 18.5% of the original estimates. The extent of the reduction as necessitated by the socioeconomic crises occasioned by the COVID-19 Global Pandemic was limited due to additional recurrent revenues factored into the revised budget estimates. These revenues, comprising of PAYE Refund by the Federal Government, SFTAS Grants and COVID-19 Donations, helped to limit the severity of fiscal crises. Without these, the revised budget would have been over N36.4 billion less than the original approved estimates.

Details of the various revenue components for both recurrent incomes and capital receipts with their corresponding outturns and pro-rated performance are presented in Table 3. On the



recurrent revenue side, most of the income sources indicated significant positive variances that culminated in the overall positive variance of about 11.5%. Receipts from other Statutory Transfers from the Federal Government largely comprising of Exchange Rate Gain Allocation, Excess Bank Charges and Distribution of Solid Mineral Revenue

among others, also significantly contributed to the impressive performance with an accrual of almost N4 billion in nine months against an expectation of only N1.5 billion in the revised budget or N4.5 billion in the original estimate. The only significant downside is the with respect to Other Capital Receipt where only about N9.5 billion was recorded as the outturn during the period against the revised estimate of about N14 billion yielding a negative variance of almost 60%. These are however mostly grants with contra-entries on the expenditure side with no general effect on the entire expenditure side of the budget. In addition to the summarized details of the revenue performance, details by Agencies and revenue items are also provided in the Appendices to this narrative report.

3.2 - Expenditure Appraisal

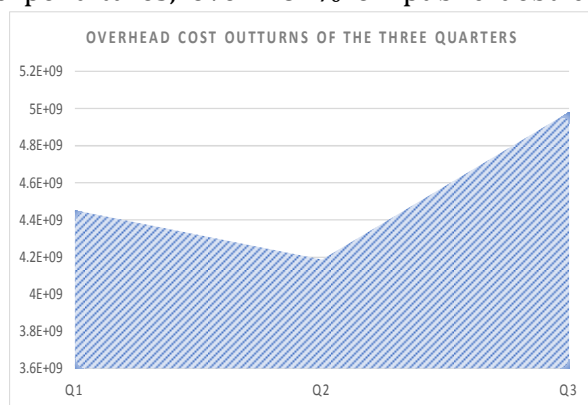
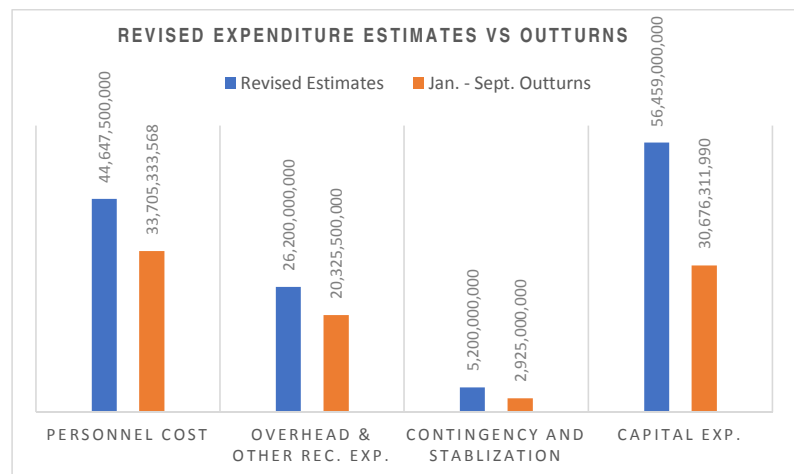
The expenditure side of the performance appraisal as at the end of September indicated about 83.6% budget implementation rate or a negative variance of about 16.4%. This is adjudged to

be very satisfactory. Table 3 gives the performance across the various expenditure

Items	Budget Components	2020 Approved Estimates	2020 Revised Estimates	Jan. - Sept. Outturns	Q3 Pro-rated Performance (%)	Pro-rated Variance	Balance
B	Expenditure Outlay (1 + 2)	152,920,000,000	124,357,000,000	78,001,703,662	83.6%	-16.4%	46,355,296,338
1	Recurrent Expenditure	76,537,000,000	67,898,000,000	47,325,391,672	92.9%	-7.1%	20,572,608,328
i	Personnel Costs (inclusive of Pensions and LEAs Salaries)	45,137,000,000	44,647,500,000	33,705,333,568	100.7%	0.7%	10,942,166,432
ii	Other Overhead Cost	22,050,000,000	18,765,500,000	11,359,702,311	80.7%	-19.3%	7,405,797,689
iii	Public Debt Charges	4,150,000,000	1,560,000,000	2,138,272,460	182.8%	82.8%	578,272,460
iv	Stabilization	700,000,000	425,000,000	122,083,333	38.3%	-61.7%	302,916,667
v	Contingency Fund	4,500,000,000	2,500,000,000				
2	Capital Expenditure	76,383,000,000	56,459,000,000	30,676,311,990	72.4%	-27.6%	25,782,688,010
vi	Administrative	2,997,500,000	1,967,500,000	1,042,899,258	70.7%	-29.3%	924,600,742
vii	Economic	43,023,600,000	27,329,600,000	14,270,476,905	69.6%	-30.4%	13,059,123,095
viii	Law & Justice	771,000,000	566,000,000	461,681,238	108.8%	8.8%	104,318,763
ix	Regional	-	-	-			-
x	Social	29,590,900,000	26,595,900,000	14,901,254,589	74.7%	-25.3%	11,694,645,411

components.

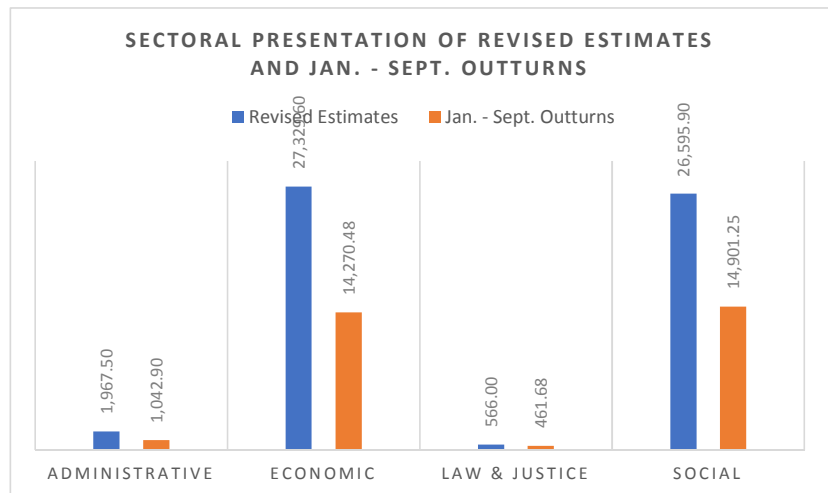
As could be seen, at the aggregate level, the performance across the two major components varied – with a recurrent and capital expenditure performances of about 93% and 72% respectively. With a negative of only about 7%, the recurrent expenditure performance is indeed, very excellent. Even at that however, looking at the recurrent expenditure constituents provides additional insights – 100% performance with respect to personnel cost; almost 83% performance for overheads and other recurrent expenditures; over 182% on public debt charges; and just about 38% for Stabilization. The



extraneously high positive variance with respect to PDC was based on the expectation of waiver on debt repayments due to the economic impact of the COVID-19 Pandemic which led to a reduction in the estimate from N4.5 billion in the original budget to N1.56 billion in the revised estimates. Because the waiver was late in coming, the outturn during the period turned out to be much higher than the revised estimates, hence the disproportionately high positive variance of almost 83%. With regards to overhead cost, there was a downward expenditure trend at the peak of the pandemic during the second quarter as clearly visible in the chart depicting the outturns in the Three Quarters. This partly affected the expenditure outturns leading to a relatively higher

negative variance of up to about 19%. All these however has not significantly affected the overall recurrent expenditure, which as highlighted was as much as almost 93%.

Even though as presented in Table 3 above, the capital expenditure performance of about 72% is relatively less satisfactory compared to recurrent expenditure, this could still be seen as excellent especially when compared against the outturn as at the end of the second quarter when performance was reported to be only about 47%. This indicates a heightened capital expenditure implementation rate during Q2 which is expected to continue throughout Q4. The trend suggests a much more impressive capital expenditure at the end of the year. Consistent with the proportionate distribution of the capital expenditure estimates across the four sectors, about 95% of the outturns were in the Economic and Social Sectors with about N14.27 billion and N14.9 billion respectively which are respectively equivalent to about 46.5% and 48.6% of the total outturns. The proportional distributions of both the revised estimates and respective outturns are presented in Table 4. Even though outturns in the Administrative and Law & Justice Sectors are relatively small in absolute terms, these are however,



Sector	Revised Estimates	Jan. - Sept. Outturns
Administrative	3.5%	3.4%
Economic	48.4%	46.5%
Law & Justice	1.0%	1.5%
Social	47.1%	48.6%
Total	100.0%	100.0%

proportionate to the Revised Estimates. This goes to show that the capital expenditure pattern is very consistent and evenly spread – no sector is left behind in terms of funding proportionate to the approved allocation to the sector. Details of the actual expenditure performance are presented in the appendices indicating the original and revised estimates, the outturns for the period of January to September, the computed pro-rated performance, variances and balances – detailed for all projects and programs across all Ministries, Department and Agencies in the four Sectors.

- Conclusion and Recommendations

In conclusion therefore, the third quarter budget implementation report indicated a very impressive performance for both the aggregate revenue and expenditure components at about 112% and 83% respectively. In addition, most of the key components of these also equally indicated excellent performance. Even though the socioeconomic effects of the COVID-19 which necessitated for a review of the 2020 Approved Estimates has resulted in less satisfactory performance during the Second Quarter, it is apparently clear that budget implementation was backed on track during

the third quarter. Maintaining the same trajectory in the fourth quarter would lead to an excellent full-year budget performance for all aspects and components of the budget. This is exactly what needs to be done throughout the remaining period of the year through speeded up procurement processes and commencement of new projects so that they become ongoing projects into the next fiscal year. Obviously, with higher budget implementation performance, comes more budgetary outputs and outcomes leading to the attainment of the objectives of the budget. Sustaining the third quarter trend will significantly contribute to attainment of the objective of sustaining the “Next Level Economic Growth and Social Transformation” Agenda of the State Government. With the overarching objective of continuous improvement in the socioeconomic wellbeing of the citizens.

APPENDICES

2020 Third Quarter Budget Implementation Report

Jigawa State Estimates, 2020										
Appendix 2 - Revenue Outturns (Third Quarter, January - September)										
Rev. Codes	Item Description	Original Approved Estimates 2020	Approved (Revised) Estimates 2020	Jan. - Jun Outturns			3rd Quarter Total (Jan - Sept.)	Q3 Pro-rated Performance (%)	Pro-rated Variance	Balance
				First Quarter	Second Quarter	Third Quarter				
	Recurrent Receipts Summary	108,110,000,000	90,088,400,000	22,320,224,629	23,340,056,938	25,189,769,448	70,850,051,016	104.9%	4.9%	19,238,348,984
110101	Statutory Allocation	49,210,000,000	34,617,000,000	10,913,924,192.16	8,663,478,359.20	10,588,557,963	30,165,960,515	116.2%	16.2%	4,451,039,485
110102	Value Added Tax	18,889,000,000	14,711,000,000	3,600,500,759.19	3,532,995,813.92	3,091,034,303	10,224,530,876	92.7%	-7.3%	4,486,469,124
110103	Excess CrudeOil and Other Federal Statutory Transfers	4,500,000,000	1,500,000,000	361,433,641.70	1,732,003,602.24	1,901,949,840	3,995,387,084	355.1%	255.1%	(2,495,387,084)
120213	LGA Contribution Prim. Edu. (100%)	20,180,000,000	20,180,000,000	4,743,276,265.70	4,719,449,735.79	4,642,810,529	14,105,536,530	93.2%	-6.8%	6,074,463,470
120101	State Taxes (BIR)	2,790,000,000	2,785,000,000	625,621,006.25	688,097,118.51	2,347,048,187	3,660,766,312	175.3%	75.3%	(875,766,312)
120201	Other Ministry of Finance Revenues	4,669,204,000	9,019,604,000	590,680,313.81	2,594,493,020.34	994,866,706	4,180,040,040	61.8%	-38.2%	4,839,563,960
120213	Recurrent Receipts / Reimbursements from Local Govts.	3,662,000,000	3,432,000,000	989,245,330.82	877,101,831.39	1,210,505,365	3,076,852,527	119.5%	19.5%	355,147,473
120201	Other MDAs Recurrent Revenues	4,209,796,000	3,843,796,000	495,543,119.43	532,437,457.09	412,996,555	1,440,977,132	50.0%	-50.0%	2,402,818,868
	Other Ministry of Finance Revenues	4,669,204,000	9,019,604,000	590,680,313.81	2,594,493,020.34	994,866,706	4,180,040,040	61.8%	-38.2%	4,839,563,960
120201	Other Ministry of Finance Recurrent Revenues	1,909,204,000	959,604,000	590,680,313.81	614,493,020.34	496,032,451	1,701,205,785	236.4%	136.4%	(741,601,785)
120213	Federal Grants and Reimbursements (SFTAS)	2,760,000,000	4,860,000,000	-	1,980,000,000.00	-	1,980,000,000	54.3%	-45.7%	2,880,000,000
	PAYE Refund	-	2,000,000,000	-	2,000,000,000.00	498,834,255	997,668,510	66.5%	-33.5%	1,002,331,490
	COVID - 19 Donations and Grants	-	1,200,000,000	-	1,118,272,000.00	-	1,118,272,000	124.3%	24.3%	81,728,000
	Recurrent Receipts from Local Govts (Financing Items)	3,662,000,000	3,432,000,000	989,245,331	877,101,831.39	1,210,505,365	3,076,852,527	119.5%	19.5%	355,147,473
18012	Grants & Reimbursement from Local Govts. (Special Services)	480,000,000	480,000,000	119,462,999.85	91,143,000.02	91,743,000	302,349,000	84.0%	-16.0%	177,651,000
18012	Grants & Reimbursement from Local Govts. (Min of Local Govt.)	175,000,000	122,500,000	60,357,214.10	57,473,711.74	133,645,873	251,476,799	273.7%	173.7%	(128,976,799)
18012	Grants & Reimbursement from Local Govts. (State University)	318,000,000	268,000,000	135,127,047.40	61,680,472.38	257,466,285	454,273,805	226.0%	126.0%	(186,273,805)
18012	Grants & Reimbursement from Local Govts. (Min of Water Res.)	744,000,000	744,000,000	152,551,043.00	176,259,575.92	153,319,749	482,130,368	86.4%	-13.6%	261,869,632
18012	Grants & Reimbursement from Local Govts. (Min of Works)	1,178,000,000	1,178,000,000	294,704,400.00	294,704,400.00	294,704,400	884,113,200	100.1%	0.1%	293,886,800
18012	Grants & Reimbursement from Local Govts. (Local Govt Audit)	175,000,000	122,500,000	63,026,075.05	58,949,146.30	61,300,203	183,275,425	199.5%	99.5%	(60,775,425)
18012	Grants & Reimbursement from Local Govts. (LGSC)	250,000,000	175,000,000	123,881,551.42	109,926,525.03	128,733,142	362,541,219	276.2%	176.2%	(187,541,219)
18012	Grants & Reimbursement from Local Govts. (Rehabilitation Board)	227,000,000	227,000,000	17,625,000.00	3,705,000.00	63,012,000	84,342,000	49.5%	-50.5%	142,658,000
18012	Grants & Reimbursement from Local Govts. (PHCD Agency)	95,000,000	95,000,000	22,510,000.00	23,260,000.00	26,580,712	72,350,712	101.5%	1.5%	22,649,288
18012	Grants & Reimbursement from Local Govts. (SIEC)	20,000,000	20,000,000	-	-	-	-	0.0%	-100.0%	20,000,000
	Board of Internal Revenue (State Taxes)	2,790,000,000	2,785,000,000	625,621,006.25	688,097,118.51	2,347,048,187	3,660,766,312	175.3%	75.3%	(875,766,312)
12010101	Pay-As-You-Earn (Public Sector)	2,000,000,000	2,000,000,000	511,108,127.23	614,406,821.90	2,038,054,388	3,163,569,337	210.9%	110.9%	(1,163,569,337)
12010104	Stamp Duty	600,000	600,000	0.00	-	253,200	253,200	56.3%	-43.7%	346,800
12010112	Pay-As-You-Earn (Non-Public-Sector)	450,000,000	445,000,000	61,580,718.76	53,492,343.32	209,217,793	324,290,855	97.2%	-2.8%	120,709,145
12010113	Withholding Tax On Bank Deposits	60,000,000	60,000,000	12,650,326.20	5,979,904.03	22,100,585	40,730,815	90.5%	-9.5%	19,269,185
12010114	Withholding Tax on Non-limited Liability Company/Contractors	130,000,000	130,000,000	26,294,018.35	11,133,262.26	39,134,480	76,561,760	78.5%	-21.5%	53,438,240
12010401	Withholding Tax on Dividend	2,500,000	2,500,000	1,174.30	726,787.00	747,109	1,475,071	78.7%	-21.3%	1,024,929
12010402	Withholding Tax on Rent	5,000,000	5,000,000	0.00	-	525,700	525,700	14.0%	-86.0%	4,474,300
12010501	Direct Assessment Tax	15,000,000	15,000,000	1,832,974.41	800,500.00	12,033,765	14,667,240	130.4%	30.4%	332,760
12020109	Registration of Voluntary Organization			0.00						
12020132	Motor Vehicle Licenses	18,000,000	18,000,000	3,705,000.00	860,000.00	10,790,000	15,355,000	113.7%	13.7%	2,645,000
12020133	Drivers' Licenses	15,000,000	15,000,000	2,603,000.00	590,000.00	6,641,500	9,834,500	87.4%	-12.6%	5,165,500
12020149	Communication Equipment Installation Permit	5,000,000	5,000,000	1,056,000.00	-	1,056,000	2,112,000	56.3%	-43.7%	2,888,000
12020402	Miscellaneous Road Traffic Registration Fees	200,000	200,000	0.00	-	-	-	0.0%	-100.0%	200,000
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	1,500,000	1,500,000	70,000.00	-	83,000	153,000	13.6%	-86.4%	1,347,000
12020493	Auto Mechanic Registration Fees	200,000	200,000	0.00	-	-	-	0.0%	-100.0%	200,000
12020494	Annual Communication Equipment Installation Fees	5,000,000	5,000,000	0.00	-	-	-	0.0%	-100.0%	5,000,000
12020495	Passenger Manifest and Way Bill	2,000,000	2,000,000	316,667.00	50,000.00	656,667	1,023,334	68.2%	-31.8%	976,666
12020728	Proceeds from Number Plates	80,000,000	80,000,000	4,403,000.00	57,500.00	5,754,000	10,214,500	17.0%	-83.0%	69,785,500
	Other Ministries, Departments and Agencies	4,209,796,000	3,843,796,000	495,543,119	532,437,457.09		1,027,980,577	35.7%	-64.3%	2,815,815,423
11001001	Government House	100,000	100,000	10,000.00	-	-	10,000	13.3%	-86.7%	90,000
11001004	Due Process & Project Monitoring Bureau	1,500,000	1,500,000	720,000.00	-	310,500	1,030,500	91.6%	-8.4%	469,500
11001007	Pilgrim Welfare Agency	5,000,000	5,000,000	0.00	-	-	-	0.0%	-100.0%	5,000,000
11008001	State Emergency Management Agency	10t	10t							
11013001	Administration & Finance Directorate	500,000	500,000	0.00	-	12,000,000	12,000,000	3200.0%	3100.0%	(11,500,000)
11013006	Chieftaincy & Religious Affairs Department	10t	10t							

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11018001(Special Service Directorate	10t	10t		-	-	-100.0%	
11018002(Council Affairs Department	12,000,000	21,000,000	9,243,000.00	1,681,000.00	2,801,000	13,725,000	87.1%
125001001(Office of the Head of State Civil Service	50,000	50,000	0.00	-	-	-	0.0%
Establishment and Service Matters							
125001002(Directorate	300,000	300,000	15,500.00	-	-	15,500	6.9%
Manpower Development and Training							
125001003(Directorate	500,000	500,000	0.00	-	-	-	0.0%
Directorate of Salary and Pension							
125001004(Administration	30,000	30,000	0.00	-	-	-	0.0%
125001005(Manpower Development Institute	74,000,000	74,000,000	23,110,820.96	-	-	23,110,821	41.6%
140001001(Office of the Auditor General	500,000	500,000	420,000.00	-	-	420,000	112.0%
140002001(Directorate of Local Government Audit	1,620,000	1,620,000	0.00	-	-	-	0.0%
147001001(Civil Service Commission	200,000	200,000	20,500.00	-	30,000	50,500	33.7%
147002001(Local Government Service Commission	1,000,000	1,000,000	0.00	17,700.00	82,000	99,700	13.3%
148001001(State Independent Electoral Commission	31,200,000	31,200,000	0.00	-	-	-	0.0%
15001001(Ministry of Agriculture & Natural Resources	4,000,000	4,000,000	5,000.00	-	26,000	31,000	1.0%
15021021(Jigawa State Agricultural Research Institute	600,000	600,000	180,000.00	-	-	180,000	40.0%
Jigawa State Agricultural & Rural							
15102001(Development Authority	300,000,000	200,000,000	0.00	-	-	-	0.0%
15115115(Farmers And Herdsman Board	600,000	600,000	0.00	-	-	-	0.0%
220001001(Ministry of Finance & Economic Planning					90,791,225	90,791,225	#DIV/0!
220003001(Budget and Economic Planning Directorate	50,000	50,000	0.00	-	-	-	0.0%
220008001(Board of Internal Revenue	4,400,000				152,952	152,952	#DIV/0!
Ministry of Commerce, Industries and Co-							
222001001(operatives	5,000,000	3,000,000	660,000.00	-	773,000	1,433,000	63.7%
222001002(Mineral Resources Development Agency	550,000	550,000	0.00	-	-	-	0.0%
227006001(Directorate of Economic Empowerment	203,000,000	60,000,000	144,000.00	-	-	144,000	0.3%
234001001(Ministry of Works & Transport	36,500,000	36,500,000	1,153,400.00	-	236,000	1,389,400	5.1%
234004001(Jigawa Roads Maintenance Agency	4,000,000	4,000,000	600,000.00	-	-	-	20.0%
234008003(Rural Electricity Board	400,000	400,000	0.00	-	-	-	0.0%
234009001(Fire Service Directorate	1,000,000	1,000,000	222,000.00	-	116,000	338,000	45.1%
252001001(Ministry of Water Resources	200,000	200,000	0.00	-	-	-	0.0%
252102001(Jigawa state Water Board	30,000,000	30,000,000	3,682,200.00	4,542,200.00	5,817,200	14,041,600	62.4%
252103001(Rural Water Supply and Sanitation Agency	6,000,000	6,000,000	0.00	1,730,000.00	337,088	2,067,088	45.9%
252104001(Small Town Water Supply Agency	9,000,000	9,000,000	1,820,000.00	322,000.00	99,000	2,241,000	33.2%
Ministry of Lands, Housing, Urban & Regional							
260001001(Planning Development	200,000,000	50,000,000	16,108,976.14	10,431,297.00	6,835,206	33,375,479	89.0%
260002001(Jigawa State Housing Authority	120,000,000	120,000,000	12,871,035.76	4,650,085.48	-	17,521,121	19.5%
260003001(Urban Development Board	15,000,000	15,000,000	10,005,000.00	-	36,850,000	46,855,000	416.5%
260004001(Dutse Capital Development Authority (DCDA)	3,000,000	3,000,000	105,000.00	-	-	105,000	4.7%
318005001(High Court of Justice	9,000,000	9,000,000	3,140,064.40	311,934.40	1,868,122	5,320,120	78.8%
318006001(Sharia Court of Appeal	5,500,000	5,500,000	1,164,646.04	-	1,092,329	2,256,975	54.7%
318011001(Judicial Service Commission	40,000	40,000	5,000.00	5,400.00	364,260	374,660	1248.9%
326001001(Ministry of Justice	300,000,000	300,000,000	146,653,677.65	34,340,629.70	37,000,436	217,994,743	96.9%
Ministry of Women Affairs & Social							
514001001(Development	350,000	350,000	0.00	-	-	-	0.0%
514001002(Jigawa State Rehabilitation Board	420,000	420,000	0.00	-	-	-	0.0%
517001001(Ministry of Education, Science & Technology	4,300,000	4,300,000	600,000.00	-	50,000	650,000	20.2%
517003001(State Universal Basic Education Board	25,850,000	25,850,000	2,940,000.00	3,600,000.00	-	6,540,000	33.7%
517008001(Library Board	1,000,000	1,000,000	72,500.00	-	-	72,500	9.7%
517010001(Agency for Mass Education	400,000	400,000	0.00	-	-	-	0.0%
517011001(Nomadic Education Agency	2,000,000	2,000,000	0.00	-	-	-	0.0%
517018001(Jigawa State Polytechnic	100,000,000	100,000,000	86,495,636.75	98,220.00	1,889,723	88,483,580	118.0%
517018002(Bilyaminu Usman Polytechnic Hadejia	70,000,000	70,000,000	29,342,755.00	78,000.00	-	29,420,755	56.0%
517019001(Jigawa State College of Education	120,000,000	120,000,000	6,377,255.00	3,342,230.00	6,568,112	16,287,597	18.1%
517021001(Sule Lamido University	450,000,000	132,000,000	12,115,741.87	1,440,700.00	6,726,500	20,282,942	20.5%
517055001(Science & Technical Education Board	900,000	900,000	0.00	-	-	-	0.0%
517056001(Jigawa State Scholarship Board	8,000,000	8,000,000	3,034,199.25	4,000.00	1,005,299	4,043,498	67.4%
517056002(Dutse Model / Capital School	105,000,000	105,000,000	33,645,271.29	75,367.42	-	33,720,639	42.8%
517056002(Administration and Finance	105,000,000	105,000,000	0.00	-	-	-	0.0%
517060001(Jigawa State College of Islamic Legal Studies	100,000,000	100,000,000	52,922,363.10	41,500.00	2,818,960	55,782,823	74.4%
517061001(Institute of Information Technology	163,000,000	163,000,000	23,549,040.00	1,764,520.00	2,452,000	27,765,560	22.7%
517063001(Islamic Education Bureau	540,000	540,000	0.00	-	-	-	0.0%
521001001(Ministry of Health	1,506,300,000	1,506,300,000	278,279,006.10	302,745,065.75	116,931,851	697,955,923	61.8%
521001001(Babura General Hospital	12,500,000	12,500,000	782,650.00	12,351,210.00	-	13,133,860	140.1%
521001001(Birnin Kudu General Hospital	14,100,000	14,100,000	9,649,728.00	27,062,791.00	16,282,713	52,995,232	501.1%
521001001(Birniwa General Hospital	8,000,000	8,000,000	142,050.00	7,476,996.89	2,238,894	9,857,941	164.3%
521001001(Dutse General Hospital	52,000,000	52,000,000	11,428,515.52	31,756,519.11	17,160,346	60,345,381	154.7%
521001001(Gumel General Hospital	26,480,000	26,480,000	5,820,060.92	22,063,541.92	5,355,177	33,238,780	167.4%
521001001(Gwaram Cottage Hospital	8,000,000	8,000,000	988,450.00	5,953,070.00	2,263,700	9,205,220	153.4%
521001001(Hadejia General Hospital	31,490,000	31,490,000	7,785,614.32	7,048,831.00	7,500,733	22,335,178	94.6%
521001001(Hadejia Tuberculosis and Leprosy Hospital	6,466,000	6,466,000	0.00	-	-	-	0.0%
521001001(Jahun General Hospital	20,910,000	20,910,000	8,324,669.84	6,947,310.00	3,089,111	18,361,091	117.1%
521001001(Kafin Hausa (Bulangu) Cottage Hospital	8,000,000	8,000,000	382,300.00	4,152,800.00	-	4,535,100	75.6%
521001001(Kafin Hausa General Hospital	9,000,000	9,000,000	2,326,030.00	2,936,230.00	2,005,714	7,267,974	107.7%
521001001(Kazaure General Hospital	18,000,000	18,000,000	8,538,934.60	20,323,758.52	12,871,254	41,733,948	309.1%
521001001(Kazaure Psychiatric Hospital	5,000,000	5,000,000	0.00	-	-	-	0.0%
521001001(Ringim General Hospital	9,000,000	9,000,000	1,371,285.92	9,993,048.90	4,492,251	15,856,586	234.9%

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521003001(Primary Health Care Development Agency				-	-	-	-	-	-
521104001(School of Nursing Birnin Kudu	25,000,000	25,000,000	3,354,718.00	-	-	3,354,718	17.9%	-82.1%	21,645,282
521104001(School of Midwifery Birnin Kudu	19,000,000	19,000,000	2,224,950.00	-	-	2,224,950	15.6%	-84.4%	16,775,050
521104001(School of Nursing Hadeja	2,000,000	2,000,000	0.00	-	-	-	0.0%	-100.0%	2,000,000
521106001(School of Health Technology	22,000,000	22,000,000	0.00	-	-	-	0.0%	-100.0%	22,000,000
521116001(Rasheed Shekoni Specialist Hospital	52,000,000	52,000,000	3,788,200.00	1,941,400.00	-	5,729,600	14.7%	-85.3%	46,270,400
Ministry of Information Youths, Sports and									
523001001(Culture	1,300,000	1,300,000	115,000.00	-	5,000	120,000	12.3%	-87.7%	1,180,000
523002001(History and Culture Bureau	850,000	850,000	0.00	-	-	-	0.0%	-100.0%	850,000
523003001(Jigawa State Television	12,000,000	12,000,000	1,622,623.00	1,200,741.02	3,490,000	6,313,364	70.1%	-29.9%	5,686,636
Jigawa State Broadcasting Corporation									
523004001((Radio)	30,000,000	30,000,000	2,740,000.00	-	-	2,740,000	12.2%	-87.8%	27,260,000
523005001(Jigawa State Printing Press	4,500,000	4,500,000	609,150.00	-	49,500	658,650	19.5%	-80.5%	3,841,350
523007001(Jigawa State Sports Council	1,500,000	1,500,000	0.00	-	-	-	0.0%	-100.0%	1,500,000
535001001(Ministry of Environment	2,000,000	2,000,000	0.00	-	135,000	135,000	9.0%	-91.0%	1,865,000
Jigawa State Environmental Protection									
535016001(Agency (JISEPA)	1,200,000	1,200,000	114,600.00	8,100.00	32,400	155,100	17.2%	-82.8%	1,044,900
551001001(Ministry Of Local Government	500,000	500,000	0.00	-	-	-	0.0%	-100.0%	500,000

2020 Third Quarter Budget Implementation Report

Jigawa State Estimates, 2020											
Third Quarter Budget Implementation Report, (Third Quarter, January - September)											
Rev. Codes	Item Description	Responsible Agencies	Original Approved Estimates 2020	Approved (Revised) Estimates 2020	Jan. - dec.Outturns			3rd Quarter Total (Jan - Sept.)	Q3 Pro-rated Performance (%)	Pro-rated Performance Variance (%)	Balance at Quarter End
					First Quarter	Second Quarter	Third Quarter				
	Capital Receipts		44,810,000,000	34,268,600,000	24,992,651,301	1,578,599,533	2,494,699,319	29,065,950,153	113.1%	13.1%	5,202,649,847
1301	Aids and Grants		4,311,000,000	3,201,000,000	2,103,048,844	1,116,163,110	188,458,046	3,407,670,001	141.9%	41.9%	206,670,001
1401	Transfer from General Reserves		13,848,000,000	14,908,000,000	14,907,875,000	-	-	14,907,875,000	133.3%	33.3%	(125,000)
1402	Other Capital Receipts		21,261,000,000	14,079,600,000	7,153,681,082	462,436,423	1,927,241,272	9,543,358,777	90.4%	-9.6%	(4,536,241,223)
1403	Loans / Borrowing Receipts		5,390,000,000	2,080,000,000	828,046,375	-	379,000,000	1,207,046,375	77.4%	-22.6%	(872,953,625)
1301	AID Domestic and Foreign		4,311,000,000	3,201,000,000	2,103,048,844	1,116,163,110	188,458,046	3,407,670,001	141.9%	41.9%	206,670,001
130103	Domestic Grants		2,347,000,000	2,398,000,000	2,050,000,000	1,116,163,110	-	3,166,163,110	176.0%	76.0%	768,163,110
13010303	Global Education Grants (World Bank GPE/NIPP)	SUBEB	397,000,000	448,000,000	100,000,000	1,116,163,110	-	1,216,163,110	362.0%	262.0%	768,163,110
13010305	Global Education Grants (World Bank - BESDA)	SUBEB	1,950,000,000	1,950,000,000	1,950,000,000	-	-	1,950,000,000	133.3%	33.3%	-
130104	Foreign Grants		1,964,000,000	803,000,000	53,048,844	-	188,458,046	241,506,890	40.1%	-59.9%	(561,493,110)
13010402	Unicef Primary Health Care Grant	PHCDA	280,000,000	280,000,000	53,048,844	-	-	53,048,844	25.3%	-74.7%	(226,951,156)
13010403	Sasakawa Global Agricultural Grants	JARDA	12,000,000	12,000,000	-	-	-	-	0.0%	-100.0%	(12,000,000)
13010404	Rural Water Supply and Sanitation Grants	RUWASA	1,672,000,000	511,000,000	-	-	188,458,046	188,458,046	49.2%	-50.8%	(322,541,954)
1401	Transfer from Consolidated Funds to CDF		13,848,000,000	14,908,000,000	14,907,875,000	-	-	14,907,875,000	133.3%	33.3%	125,000
14010101	Expected Balance as at 1st January	MoF	13,848,000,000	14,908,000,000	14,907,875,000	-	-	14,907,875,000	133.3%	33.3%	(125,000)
1402	Other Capital Receipts		21,261,000,000	14,079,600,000	7,153,681,082	462,436,423	1,927,241,272	9,543,358,777	90.4%	-9.6%	4,536,241,223
140202	Other Capital Receipts										
14020201	Local Government Capital Contributions	MoF	6,000,000,000	2,365,000,000	3,600,000,000	-	-	3,600,000,000	203.0%	103.0%	1,235,000,000
14020201	Local Government Capital Contributions	RUWASA	1,043,000,000	396,600,000	-	-	113,074,828	113,074,828	38.0%	-62.0%	(283,525,172)
14020201	Local Government Capital Contributions	SLU	682,000,000	432,000,000	156,228,297	-	-	156,228,297	48.2%	-51.8%	(275,771,703)
14020201	Local Government Capital Contributions	PCDA	122,000,000	122,000,000	80,800,000	-	-	80,800,000	88.3%	-11.7%	(41,200,000)
14020204	Federal Grants for Universal Basic Education	SUBEB	1,930,000,000	1,380,000,000	1,542,000,000	-	-	1,542,000,000	149.0%	49.0%	162,000,000
14020205	Federal Tertiary Education Grants	Polytechnic	803,000,000	803,000,000	306,826,954	191,071,433	-	497,898,387	82.7%	-17.3%	(305,101,613)
14020205	Federal Tertiary Education Grants	Binyaminu Usn	486,000,000	486,000,000	272,283,340	122,716,660	-	395,000,000	108.4%	8.4%	(91,000,000)
14020205	Federal Tertiary Education Grants	CoE	480,000,000	480,000,000	185,512,540	148,648,330	223,783,002	557,943,872	155.0%	55.0%	77,943,872
14020205	Federal Tertiary Education Grants	SLU	1,534,000,000	1,534,000,000	142,558,409	-	1,590,383,443	1,732,941,852	150.6%	50.6%	198,941,852
14020206	European Union Water Supply & Sanitation Grants	MWR	260,000,000	260,000,000	-	-	-	-	0.0%	-100.0%	(260,000,000)
14020207	European Union Governance Reform Grants	BEPD	750,000,000	750,000,000	254,198,092	-	-	254,198,092	45.2%	-54.8%	(495,801,908)
14020208	Federal Grants Water Projects	MWR	300,000,000	300,000,000	-	-	-	-	0.0%	-100.0%	(300,000,000)
14020208	Federal Grants Water Projects (PEEWASH)	RUWASA	400,000,000	300,000,000	-	-	-	-	0.0%	-100.0%	(300,000,000)
14020209	World Bank Supported Save-One- Million Lives	MoH	840,000,000	840,000,000	595,175,000	-	-	595,175,000	94.5%	-5.5%	(244,825,000)
14020210	African Development Bank Grants	JARDA	4,300,000,000	2,300,000,000	-	-	-	-	0.0%	-100.0%	(2,300,000,000)
14020211	Federal Grants SDGs Grants	BEPD	250,000,000	250,000,000	-	-	-	-	0.0%	-100.0%	(250,000,000)
14020213	Capital Loan Repayment	MoF	1,000,000,000	1,000,000,000	-	-	-	-	0.0%	-100.0%	(1,000,000,000)
14020215	Other Capital Receipts (NPFS)	JARDA	40,000,000	40,000,000	-	-	-	-	0.0%	-100.0%	(40,000,000)
14020215	Other Capital Receipts (Global Fund for TBL)	MoH	41,000,000	41,000,000	18,098,450	-	-	18,098,450	58.9%	-41.1%	(22,901,550)
1403	Loans / Borrowing Receipts		5,390,000,000	2,080,000,000	828,046,375	-	379,000,000	1,207,046,375	77.4%	-22.6%	872,953,625
140302	International Loans / Borrowings		4,550,000,000	2,080,000,000	828,046,375	-	379,000,000	1,207,046,375	77.4%	-22.6%	(872,953,625)
14030206	IFAD Loan & Grant	JADA	750,000,000	500,000,000	341,679,538	-	-	341,679,538	91.1%	-8.9%	(158,320,462)
14030207	World Bank Loan (Fadama III)	JARDA	1,400,000,000	500,000,000	486,366,837	-	-	486,366,837	129.7%	29.7%	(13,633,163)
14030208	Islamic Development Bank	JADA	2,400,000,000	1,080,000,000	-	-	379,000,000	379,000,000	46.8%	-53.2%	(701,000,000)
140302	Domestic Loans / Borrowings Receipt		840,000,000	-	-	-	-	-	-	-	-
14030205	Federal Mortgage Loan	JSHA	840,000,000	-	-	-	-	-	-	-100.0%	-

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Jigawa State Estimates, 2020									
Appendix 4 - Personnel Costs Outturns (Third Quarter - January to September)									
Org. Codes	Organizations / Sub-Organizations	2020 Approved Estimates	2020 Approved (Revised) Estimates	2nd Quarter Total (Jan - June)			3rd Pro-rated Performance (%)	Variance	Balance
				1st Quarter Total (Jan - March)	2nd Quarter Total (Apr. - Jun.)	3rd Quarter Total (Apr. - Jun.)			
		45,137,000,000	44,637,500,000	11,458,702,863	11,055,601,688	33,705,333,568	100.7%	0.7%	10,932,166,432
011100100101	Government House	27,200,000	27,200,000	9,518,739	9,051,081	28,227,945	138.4%	38.4%	(1,027,945)
011100100201	Deputy Governor's Office	7,080,000	7,080,000	2,230,422	2,230,422	6,738,377	126.9%	26.9%	341,623
011100100300	Directorate of Protocol	3,900,000	3,900,000	1,230,936	1,142,859	3,295,764	112.7%	12.7%	604,236
011100100400	Due Process & Project Monitoring Bureau	32,000,000	32,000,000	8,241,011	8,840,789	25,624,068	106.8%	6.8%	6,375,932
011100100700	Pilgrim Welfare Agency	35,840,000	35,840,000	8,994,860	9,332,561	27,511,333	102.3%	2.3%	8,328,667
011100800100	State Emergency Management Agency	16,000,000	16,000,000	5,074,169	4,703,033	14,468,434	120.6%	20.6%	1,530,566
011101300100	Administration & Finance Directorate	359,600,000	359,600,000	194,981,197	62,081,678	319,957,183	118.6%	18.6%	39,642,817
011101300101	SSG's Office - Governor & Deputy Governor (CRFC)	16,260,000	16,260,000	4,390,121	3,956,529	12,303,179	100.9%	0.9%	3,956,621
011101300200	Liaison Office Kaduna	4,800,000	4,800,000	1,606,754	1,606,754	4,824,774	134.0%	34.0%	(24,774)
011101300300	Liaison Office Lagos	4,000,000	4,000,000	1,225,106	1,189,747	3,589,371	119.6%	19.6%	410,629
011101300400	Liaison Office Kano								
011101300500	Liaison Office Abuja	4,200,000	4,200,000	1,453,482	1,453,482	4,360,447	138.4%	38.4%	(160,447)
011101300600	Chieftaincy & Religious Affairs Department	31,810,000	31,810,000	7,496,927	7,146,927	21,669,478	90.8%	-9.2%	10,140,522
011101400100	Research, Evaluation and Political Affairs Directorate	4,100,000	4,100,000	1,145,357	1,145,357	3,437,936	111.8%	11.8%	662,064
011101800100	Special Service Directorate	23,000,000	23,000,000	5,080,906	7,112,829	19,345,735	112.1%	12.1%	3,654,265
011101800200	Council Affairs Department	854,000	854,000	115,985	115,985	347,956	54.3%	-45.7%	506,044
012200100100	State House of Assembly	383,000,000	383,000,000	84,685,315	55,896,570	222,600,373	77.5%	-22.5%	160,399,627
012200100115	Assembly Service Commission	21,330,000	21,330,000	4,254,389	21,143,178	29,009,571	181.3%	81.3%	(7,679,571)
012500100100	Office of the Head of State Civil Service	240,660,000	240,660,000	43,003,998	34,389,964	109,574,157	60.7%	-39.3%	131,085,843
012500100200	Establishment and Service Matters Directorate	438,500,000	438,500,000	135,232,916	129,858,216	395,642,187	120.4%	20.4%	42,657,813
012500100400	Directorate of Salary and Pension Administration	618,500,000	618,500,000	155,834,517	55,827,464	219,261,807	91.8%	-8.2%	99,238,193
012500100406	State Pension	610,000,000	610,000,000	222,876,116	145,681,414	513,829,794	112.3%	12.3%	96,170,206
012500100500	Manpower Development Institute	52,500,000	52,500,000	11,272,041	11,231,403	33,806,904	85.9%	-14.1%	18,693,096
012500100600	Guidance and Counselling Department	1,370,000	1,370,000	485,461	485,461	1,459,722	142.1%	42.1%	(89,722)
014000100100	Office of the Auditor General	62,400,000	62,400,000	17,734,317	16,609,396	51,074,718	109.1%	9.1%	11,325,282
014000100101	State Auditor General (CRFC)	5,432,000	5,432,000	1,450,649	1,325,862	4,102,373	100.7%	0.7%	1,329,627
014000200100	Directorate of Local Government Audit	62,000,000	72,000,000	16,942,788	18,326,610	54,096,416	100.2%	0.2%	17,903,584
014000200101	Office of the Auditor General Local Government Audit (CR)	5,432,000	5,432,000	1,450,649	441,954	3,218,465	79.0%	-21.0%	2,213,535
014700100100	Civil Service Commission	7,647,000	7,647,000	2,123,663	2,129,663	6,401,847	111.6%	11.6%	1,245,153
014700100101	Office of the Chairman and Members CSC (CRFC)	16,158,000	16,158,000	4,508,839	3,991,536	12,491,920	103.1%	3.1%	3,666,080
014700200100	Local Government Service Commission	12,500,000	5,000,000	805,282	805,282	2,415,846	64.4%	-35.6%	2,584,154
014700200101	Office of the Chairman and Members LCSC (CRFC)	21,330,000	21,330,000	6,102,190	6,102,190	10,025,875	62.7%	-37.3%	11,304,125
014800100100	State Independent Electoral Commission	7,720,000	7,720,000	2,392,700	2,392,700	7,184,386	124.1%	24.1%	535,614
014800100101	Office of the SIEC Chairman and Members (CRFC)	42,270,000	42,270,000	9,694,617	8,424,280	25,696,267	81.1%	-18.9%	16,573,733
021500100100	Ministry of Agriculture & Natural Resources	308,054,000	308,054,000	90,453,475	88,467,648	264,226,473	114.4%	14.4%	43,827,527
021502102100	Jigawa State Agricultural Research Institute	102,200,000	102,200,000	27,294,790	26,150,517	83,514,048	109.0%	9.0%	18,685,962
021510200100	Jigawa State Agricultural & Rural Development Authority	356,800,000	356,800,000	103,131,591	95,531,680	297,211,385	111.1%	11.1%	59,588,615
022000100100	Ministry of Finance & Economic Planning	316,000,000	316,000,000	89,396,528	89,325,678	268,877,865	113.5%	13.5%	47,122,135
022000300100	Budget and Economic Planning Directorate	31,757,000	31,757,000	10,881,256	8,364,336	27,427,816	115.2%	15.2%	4,329,184
022000700100	Office of the Accountant General	1,600,000,000	1,400,000,000	336,503,017	335,927,953	1,234,079,052	117.5%	17.5%	165,920,948
022000700101	Accountant General Office (CRFC)	5,428,000	5,428,000	441,954	1,325,862	3,093,678	76.0%	-24.0%	2,334,322
022000800100	Board of Internal Revenue	97,698,000	97,698,000	25,195,690	24,755,996	75,642,993	103.2%	3.2%	22,055,007
022000800101	Office of the Chairman Board of Internal Revenue (CRFC)	5,430,000	5,430,000	1,161,330	1,325,862	5,213,915	128.0%	28.0%	216,085
022001200100	Jigawa State Bureau of Statistics	17,501,000	17,501,000	1,258,460	3,495,035	8,512,014	64.8%	-35.2%	8,988,966
022200100100	Ministry of Commerce, Industries and Co-operatives	64,190,000	64,190,000	19,664,104	17,078,751	55,969,725	116.3%	16.3%	8,200,275
022200100200	Mineral Resources Development Agency	9,771,000	9,771,000	2,789,589	2,789,589	8,372,952	114.3%	14.3%	1,398,048
022200100300	State Investment Promotion Agency	9,600,000	9,600,000	-	-	-	0.0%	-100.0%	9,600,000
022700600100	Directorate of Economic Empowerment	57,900,000	57,900,000	18,673,103	18,638,688	55,871,002	128.7%	28.7%	2,028,998
023400100100	Ministry of Works & Transport	158,000,000	158,000,000	44,107,492	43,742,310	131,848,277	111.3%	11.3%	26,151,723
023400400100	Jigawa Roads Maintenance Agency	11,026,000	11,026,000	3,547,931	3,549,488	10,671,618	129.0%	29.0%	354,382
023400800300	Rural Electricity Board	25,920,000	25,920,000	7,894,362	7,110,574	21,896,992	112.6%	12.6%	4,023,008
023400900100	Fire Service Directorate	80,618,000	80,618,000	23,232,954	23,235,541	68,690,004	113.6%	13.6%	11,927,996
025200100100	Ministry of Water Resources	17,000,000	17,000,000	4,425,147	4,321,076	13,084,082	102.6%	2.6%	3,915,918
025210200100	Jigawa state Water Board	158,000,000	158,000,000	48,186,379	47,385,375	142,601,166	120.3%	20.3%	15,398,834
025210300100	Rural Water Supply and Sanitation Agency	30,300,000	30,300,000	8,933,980	8,807,795	26,551,598	116.8%	16.8%	3,748,402
025210400100	Small Town Water Supply Agency	213,200,000	213,200,000	65,548,753	64,554,476	193,179,991	120.8%	20.8%	20,020,009
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Directorate	69,900,000	69,900,000	20,378,474	20,330,792	61,015,175	116.4%	16.4%	8,884,825
026000200100	Jigawa State Housing Authority	9,735,000	9,735,000	3,150,124	2,880,424	9,016,250	123.5%	23.5%	718,750
026000300100	Urban Development Board	49,400,000	49,400,000	16,423,605	16,216,385	48,832,545	131.8%	31.8%	567,456
026000400100	Dutse Capital Development Authority (DCDA)	73,401,000	73,401,000	23,489,622	23,060,517	69,513,138	126.3%	26.3%	3,887,862
031800500100	High Court of Justice	420,000,000	420,000,000	114,400,003	112,045,533	335,652,500	106.6%	6.6%	84,347,500
031800600100	Sharia Court of Appeal	717,500,000	717,500,000	194,865,393	194,865,393	592,118,776	110.0%	10.0%	125,381,224
031801100100	Judicial Service Commission	97,600,000	97,600,000	16,824,125	16,824,125	49,817,597	68.1%	-31.9%	47,782,403

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032600100100	Ministry of Justice	154,600,000	154,600,000	41,298,042	39,838,803	119,785,669	103.3%	3.3%	34,814,331
032600200200	Justice Sector and Law Reform Commission	20,200,000	20,200,000	5,615,410	5,571,623	17,949,647	118.5%	18.5%	2,250,353
051400100100	Ministry of Women Affairs & Social Development	46,900,000	46,900,000	13,662,354	13,623,932	40,945,604	116.4%	16.4%	5,954,396
051400100200	Jigawa State Rehabilitation Board	262,000,000	262,000,000	28,702,946	14,784,722	54,547,537	27.8%	-72.2%	207,452,463
051700100100	Ministry of Education, Science & Technology	3,378,500,000	3,378,500,000	938,838,698	935,963,740	2,817,671,857	111.2%	11.2%	560,828,143
051700100200	State Educational Inspectorate & Monitoring Unit	1,759,000	1,759,000	257,609	257,609	773,911	58.7%	-41.3%	985,089
051700300100	State Universal Basic Education Board	166,000,000	166,000,000	57,804,336	61,935,952	186,149,482	149.5%	49.5%	(20,149,482)
051700300103	Inspectorate Headquarters & Zones	162,000,000	162,000,000	52,198,849	51,765,578	159,511,684	131.3%	31.3%	2,488,316
051700400100	Local Education Authority	20,180,000,000	20,180,000,000	4,743,276,266	4,719,449,736	14,105,536,530	93.2%	-6.8%	6,074,463,470
051700800100	Library Board	45,880,000	45,880,000	13,906,836	13,928,710	41,881,445	121.7%	21.7%	3,998,555
051701000100	Agency for Mass Education	61,500,000	61,500,000	20,776,406	19,134,918	60,022,370	130.1%	30.1%	1,477,630
051701100100	Nomadic Education Agency	478,200,000	478,200,000	137,409,540	134,864,159	406,181,779	113.3%	13.3%	72,018,221
051701800100	Jigawa State Polytechnic	534,000,000	534,000,000	145,244,295	145,512,338	439,549,332	109.8%	9.8%	94,450,668
051701800200	Biyaminu Usman Polytechnic Hadejia	401,600,000	401,600,000	107,337,551	107,084,482	324,887,235	107.9%	7.9%	76,712,765
051701900100	Jigawa State College of Education	1,085,000,000	1,085,000,000	289,324,503	283,363,007	859,179,506	105.6%	5.6%	225,820,494
051702100100	Sule Lamido University	856,400,000	856,400,000	228,902,746	204,281,535	601,880,379	93.7%	-6.3%	254,519,621
051705500100	Science & Technical Education Board	566,500,000	566,500,000	160,508,200	159,516,476	479,366,320	112.8%	12.8%	87,133,680
051705600100	Jigawa State Scholarship Board	7,400,000	7,400,000	1,577,197	1,349,417	4,048,342	72.9%	-27.1%	3,351,658
051705600200	Dutse Model / Capital School	157,900,000	157,900,000	43,065,245	43,219,153	130,007,813	109.8%	9.8%	27,892,187
051706000100	Jigawa State College of Islamic Legal Studies	402,000,000	402,000,000	107,855,041	103,797,433	323,632,204	107.3%	7.3%	78,367,796
051706100100	Institute of Information Technology	238,500,000	238,500,000	60,607,078	59,199,531	175,627,769	98.2%	-1.8%	62,872,231
051706300100	Islamic Education Bureau	959,700,000	959,700,000	182,991,240	247,081,467	687,620,924	95.5%	-4.5%	272,079,076
051706400100	Barnaina Academy	10,640,000	10,640,000	1,766,621	1,746,803	5,190,342	65.0%	-35.0%	5,449,658
051706500100	Jigawa State College of Remedial Studies	10t		-	-	-		-100.0%	-
052100100100	Ministry of Health	701,300,000	701,300,000	198,787,362	195,638,004	565,099,004	107.4%	7.4%	136,200,996
052100100110	Babura General Hospital	205,400,000	205,400,000	55,407,816	56,683,287	169,658,027	110.1%	10.1%	35,741,973
052100100111	Birnin Kudu General Hospital	418,130,000	418,130,000	110,625,607	107,729,104	333,852,328	106.5%	6.5%	84,277,672
052100100112	Birniwa General Hospital	158,300,000	158,300,000	40,963,085	39,404,212	121,751,838	102.5%	2.5%	36,548,162
052100100113	Dutse General Hospital	507,200,000	507,200,000	134,069,207	128,842,806	401,269,865	105.5%	5.5%	105,930,135
052100100114	Gumel General Hospital	354,400,000	354,400,000	93,840,902	89,889,054	277,685,542	104.5%	4.5%	76,714,458
052100100115	Gwaram Cottage Hospital	145,200,000	145,200,000	35,078,299	34,015,216	103,389,958	94.9%	-5.1%	41,810,042
052100100116	Hadejia General Hospital	607,700,000	607,700,000	166,573,815	163,134,451	497,815,594	109.2%	9.2%	109,884,406
052100100117	Hadejia Tuberculosis and Leprosy Hospital	51,300,000	51,300,000	12,727,387	12,709,340	38,376,304	99.7%	-0.3%	12,923,696
052100100118	Jahun General Hospital	282,400,000	282,400,000	75,173,302	72,742,719	223,831,900	105.7%	5.7%	58,568,100
052100100119	Kafin Hausa (Bulangu) Cottage Hospital	104,900,000	104,900,000	27,326,431	26,932,304	80,651,379	102.5%	2.5%	24,248,621
052100100120	Kafin Hausa General Hospital	158,200,000	158,200,000	42,234,897	41,552,424	123,826,854	104.4%	4.4%	34,373,146
052100100121	Kazaure General Hospital	369,300,000	369,300,000	102,197,713	97,307,821	301,631,014	108.9%	8.9%	67,668,986
052100100122	Kazaure Psychiatric Hospital	40,500,000	40,500,000	10,078,365	10,140,543	30,512,260	100.5%	0.5%	9,987,740
052100100123	Ringim General Hospital	267,650,000	267,650,000	71,890,224	69,668,202	215,398,929	107.3%	7.3%	52,251,071
052100300100	Primary Health Care Development Agency	168,902,000	168,902,000	21,061,848	19,476,412	61,123,428	48.3%	-51.7%	107,778,572
052100300109	Primary Health Care Development LGA Management Office	10t	10t		-	-		-100.0%	-
052110400107	School of Nursing Birnin Kudu	297,813,000	297,813,000	78,827,151	77,898,929	243,360,656	109.0%	9.0%	54,452,344
052110400109	School of Nursing Hadejia	30,704,000	30,704,000	-	-	-	0.0%	-100.0%	30,704,000
052110600100	School of Health Technology	105,063,000	105,063,000	39,182,866	38,443,762	116,627,322	148.0%	48.0%	(11,564,322)
052111600100	Rasheed Shekoni Specialist Hospital	850,000,000	850,000,000	231,584,496	234,240,916	706,875,565	110.9%	10.9%	143,124,435
052300100100	Ministry of Information Youths, Sports and Culture	89,900,000	89,900,000	26,294,493	26,155,397	78,694,469	116.7%	16.7%	11,205,531
052300200100	History and Culture Bureau	22,300,000	22,300,000	5,687,353	4,865,640	15,756,623	94.2%	-5.8%	6,543,378
052300300100	Jigawa State Television	52,590,000	52,590,000	16,354,342	16,686,286	50,173,013	127.2%	27.2%	2,416,987
052300400100	Jigawa State Broadcasting Corporation (Radio)	99,400,000	99,400,000	25,346,007	23,359,783	74,159,689	99.5%	-0.5%	25,240,311
052300700100	Jigawa State Sports Council	106,408,000	106,408,000	24,778,890	29,290,672	69,886,186	87.6%	-12.4%	36,521,814
053500100100	Ministry of Environment	105,800,000	105,800,000	34,207,503	34,022,429	101,817,999	128.3%	28.3%	3,982,001
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	301,600,000	301,600,000	84,432,618	84,330,500	256,142,505	113.2%	13.2%	45,457,495
053505600100	Alternative Energy Agency	2,138,000	2,139,000	674,352	674,352	2,062,125	128.5%	28.5%	76,875
055100100100	Ministry Of Local Government	62,000,000	60,000,000	14,473,873	14,215,426	41,637,277	92.5%	-7.5%	18,382,723

2020 Third Quarter Budget Implementation Report

Jigawa State Estimates, 2020									
Appendix 5 -Overhead Costs Outturns (Second Quarter - January to September)									
Org. Codes	Organizations / Sub-Organizations	2020 Approved Estimates	2020 Approved (Revised) Estimates	2nd Quarter Total (Jan - June)			3rd Pro-rated Performance (%)	Pro-rated Variance	Balance
				1st Quarter Total (Jan - March)	2nd Quarter Total (Apr. - Jun.)	3rd Quarter Total (Apr. - Jun.)			
Consolidated Estimates		31,400,000.00	24,866,500.00	4,451,560,874.10	4,187,012,555.54	1,620,058,104.04	73.0%	-27.0%	11,246,441,866.98
011100100101	Government House	750,000,000	650,000,000	149,123,270	146,454,735	515,273,556	105.7%	5.7%	134,726,444.20
011100100201	Deputy Governor's Office	292,000,000	242,000,000	71,245,161	71,245,161	239,118,871	131.7%	31.7%	2,881,128.80
011100100300	Directorate of Protocol	200,000,000	160,000,000	33,967,000	38,134,000	119,723,000	99.8%	-0.2%	40,277,000.00
011100100400	Due Process & Project Monitoring Bureau	53,000,000	53,000,000	8,932,258	9,329,758	31,360,403	78.9%	-21.1%	21,639,596.72
011100100700	Pilgrim Welfare Agency	372,000,000	172,000,000	13,234,000	2,146,168	17,735,168	13.7%	-86.3%	154,264,832.00
011100800100	State Emergency Management Agency	100,000,000	100,000,000	3,458,387	666,129	95,219,213	127.0%	27.0%	4,780,786.76
011101300100	Administration & Finance Directorate	442,500,000	412,500,000	99,445,487	71,845,620	289,357,436	93.5%	-6.5%	123,142,563.70
011101300200	Liaison Office Kaduna	4,250,000	4,250,000	600,000	300,000	2,146,307	67.3%	-32.7%	2,103,692.78
011101300300	Liaison Office Lagos	11,000,000	11,000,000	1,000,000	2,770,000	7,582,588	91.9%	-8.1%	3,417,412.25
011101300400	Liaison Office Kano	1,440,000	1,440,000	200,000	100,000	600,000	55.6%	-44.4%	840,000.00
011101300500	Liaison Office Abuja	26,000,000	26,000,000	6,979,000	6,920,000	21,899,000	112.3%	12.3%	4,101,000.00
011101300600	Chieftaincy & Religious Affairs Department	188,000,000	140,000,000	34,966,000	61,480,000	109,736,000	104.5%	4.5%	30,264,000.00
011101400100	Research, Evaluation and Political Affairs Directorate	68,000,000	58,000,000	15,357,000	4,300,000	22,357,000	51.4%	-48.6%	35,643,000.00
011101800100	Special Service Directorate	820,000,000	820,000,000	161,502,334	181,720,991	438,790,993	71.3%	-28.7%	381,209,007.08
011101800200	Council Affairs Department	10,800,000	10,800,000	1,400,000	700,000	5,200,000	64.2%	-35.8%	5,600,000.00
011200100100	State House of Assembly	2,400,000,000	1,786,000,000	635,210,000	477,100,000	1,578,910,000	117.9%	17.9%	207,090,000.00
011200100115	Assembly Service Commission	12,000,000	12,000,000	-	-	-	0.0%	-100.0%	12,000,000.00
012500100100	Office of the Head of State Civil Service	323,000,000	317,000,000	37,966,567	79,176,951	218,483,499	91.9%	-8.1%	98,516,500.99
012500100200	Establishment and Service Matters Directorate	7,200,000	7,200,000	800,000	400,000	2,400,000	44.4%	-55.6%	4,800,000.00
12500100300	Directorate of Manpower Development & Training	80,000,000	70,000,000	18,000,000	6,000,000	42,000,000	80.0%	-20.0%	28,000,000.00
12500100400	Directorate of Salary and Pension Administration	7,200,000	7,200,000	798,388	266,129	51,862,904	960.4%	860.4%	-44,662,904.36
012500100500	Manpower Development Institute	77,600,000	77,600,000	23,096,657	4,441,163	27,537,819	47.3%	-52.7%	50,062,180.90
012500100600	Guidance and Counselling Department	25,000,000	25,000,000	2,890,000	1,217,500	12,200,000	65.1%	-34.9%	12,800,000.00
014000100100	Office of the Auditor General	20,200,000	20,200,000	1,592,258	4,091,129	8,191,774	54.1%	-45.9%	12,008,225.80
014000200100	Directorate of Local Government Audit	83,000,000	45,500,000	36,872,941	24,488,104	71,564,341	209.7%	109.7%	-26,064,341.07
014700100100	Civil Service Commission	12,000,000	12,000,000	1,991,708	993,592	5,912,134	65.7%	-34.3%	6,087,866.34
014700200100	Local Government Service Commission	212,500,000	165,000,000	123,312,408	67,683,896	351,432,474	284.0%	184.0%	-186,432,474.40
014800100100	State Independent Electoral Commission	60,000,000	40,000,000	10,215,450	691,555	16,583,378	55.3%	-44.7%	23,416,622.35
021500100100	Ministry of Agriculture & Natural Resources	19,200,000	19,200,000	5,881,018	4,909,915	30,220,053	209.9%	109.9%	-11,020,053.34
021502102100	Jigawa State Agricultural Research Institute	4,200,000	4,200,000	600,000	300,000	9,451,038	300.0%	200.0%	-5,251,038.00
021510200100	Jigawa State Agricultural & Rural Development Authority	12,800,000	12,800,000	2,154,869	2,374,857	8,339,466	86.9%	-13.1%	4,460,533.52
021511511500	Farmers And Herdsman Board	3,600,000	3,600,000	900,000	300,000	7,370,050	273.0%	173.0%	-3,770,050.00
022000100100	Ministry of Finance & Economic Planning	1,991,500,000	1,164,600,000	114,788,029	724,854,200	1,083,146,748	124.0%	24.0%	81,453,252.24
022000300100	Budget and Economic Planning Directorate	24,200,000	24,200,000	732,258	1,366,129	6,950,774	38.3%	-61.7%	17,249,225.76
022000300103	Office of the Permanent Secretary (Contingency Fund Pr	4,500,000,000	2,500,000,000	-	-	-	0.0%	-100.0%	2,500,000,000.00
022000300200	Economic Planning Board	18,000,000	18,000,000	-	1,440,000	1,440,000	10.7%	-89.3%	16,560,000.00
022000700100	Office of the Accountant General	20,000,000	20,000,000	1,200,000	7,849,971	121,120,553	807.5%	707.5%	-101,120,553.03
022000700101	Accountant General Office (CRFC)	53,339,000	53,339,000	13,334,610	13,334,670	26,669,280	66.7%	-33.3%	26,669,720.00
022000700107	Treasury Department (Stabilization Fund Provision)	700,000,000	600,000,000	46,250,000	30,833,333	122,083,333	27.1%	-72.9%	477,916,666.65
022000700110	Debt Management Unit	4,150,000,000	2,060,000,000	958,029,829	167,059,098	2,138,272,460	138.4%	38.4%	-78,272,459.88
022000800100	Board of Internal Revenue	40,800,000	40,800,000	9,232,258	4,100,129	24,114,932	78.8%	-21.2%	16,685,067.76
022001200100	Jigawa State Bureau of Statistics	14,400,000	14,400,000	-	-	661,000	6.1%	-93.9%	13,739,000.00
022200100100	Ministry of Commerce, Industries and Co-operatives	19,200,000	19,200,000	2,460,000	7,110,563	83,405,929	579.2%	479.2%	-64,205,928.70
022200100200	Mineral Resources Development Agency	3,200,000	3,200,000	200,000	100,000	600,000	25.0%	-75.0%	2,600,000.00
022200100300	State Investment Promotion Agency	19,200,000	19,200,000	3,000,000	3,000,000	10,000,000	69.4%	-30.6%	9,200,000.00
022700600100	Directorate of Economic Empowerment	14,000,000	14,000,000	730,903	364,563	27,984,354	266.5%	166.5%	-13,984,353.76
023400100100	Ministry of Works & Transport	1,363,000,000	1,333,000,000	332,552,253	229,686,477	759,205,618	75.9%	-24.1%	573,794,381.65
023400400100	Jigawa Roads Maintenance Agency	19,200,000	19,200,000	632,258	3,316,129	10,896,774	75.7%	-24.3%	8,303,225.76
023400800300	Rural Electricity Board	226,000,000	226,000,000	44,432,258	41,795,731	141,717,724	83.6%	-16.4%	84,282,275.77
023400900100	Fire Service Directorate	7,200,000	7,200,000	1,200,000	600,000	3,600,000	66.7%	-33.3%	3,600,000.00
025200100100	Ministry of Water Resources	1,158,000,000	1,158,000,000	147,204,887	289,801,154	569,405,207	65.6%	-34.4%	588,594,792.77
025210200100	Jigawa state Water Board	30,000,000	30,000,000	3,602,119	4,169,676	14,180,045	63.0%	-37.0%	15,819,955.50
025210300100	Rural Water Supply and Sanitation Agency	7,200,000	7,200,000	700,000	1,768,660	3,814,839	70.6%	-29.4%	3,385,161.00
025210400100	Small Town Water Supply Agency	14,000,000	14,000,000	700,000	350,000	2,450,000	23.3%	-76.7%	11,550,000.00
026000100100	Ministry of Lands, Housing, Urban & Regional Planning D	14,400,000	14,400,000	3,718,000	700,000	8,018,000	74.2%	-25.8%	6,382,000.00
026000200100	Jigawa State Housing Authority	13,000,000	13,000,000	2,688,069	660,297	3,348,366	34.3%	-65.7%	9,651,633.66
026000300100	Urban Development Board	17,400,000	17,400,000	702,000	-	702,000	5.4%	-94.6%	16,698,000.00
026000400100	Dutse Capital Development Authority (DCDA)	44,000,000	44,000,000	9,954,000	9,108,000	36,611,000	110.9%	10.9%	7,389,000.00
031800500100	High Court of Justice	240,000,000	200,000,000	13,658,418	24,193,852	167,264,790	111.5%	11.5%	32,735,209.58
031800600100	Sharia Court of Appeal	125,000,000	110,000,000	22,746,000	3,700,000	49,460,238	60.0%	-40.0%	60,539,762.50
031801100100	Judicial Service Commission	40,000,000	40,000,000	1,246,000	500,000	8,111,815	27.0%	-73.0%	31,888,185.00
032600100100	Ministry of Justice	80,000,000	80,000,000	4,818,387	60,749,194	67,515,161	112.5%	12.5%	12,484,838.64
032600200200	Justice Sector and Law Reform Commission	6,000,000	6,000,000	1,182,887	266,129	2,247,403	49.9%	-50.1%	3,752,596.76
051400100100	Ministry of Women Affairs & Social Development	13,000,000	13,000,000	2,647,315	887,955	5,908,112	60.6%	-39.4%	7,091,888.29
051400100200	Jigawa State Rehabilitation Board	415,500,000	915,500,000	13,423,000	386,300,000	403,898,000	58.8%	-41.2%	511,602,000.00
051700100100	Ministry of Education, Science & Technology	2,544,200,000	1,884,200,000	288,468,658	138,071,869	660,848,397	46.8%	-53.2%	1,223,351,603.39
051700100200	State Educational Inspectorate & Monitoring Unit	18,000,000	18,000,000	2,000,000	1,000,000	6,000,000	44.4%	-55.6%	12,000,000.00
051700300100	State Universal Basic Education Board	888,000,000	693,000,000	216,233,637	8,346,759	247,080,954	47.5%	-52.5%	445,919,045.66
051700800100	Library Board	3,000,000	3,000,000	450,000	150,000	1,300,000	57.8%	-42.2%	1,700,000.00
051701000100	Agency for Mass Education	5,400,000	5,400,000	700,000	350,000	12,725,200	314.2%	214.2%	-7,325,200.00
051701100100	Nonadmic Education Agency	18,000,000	18,000,000	3,060,000	1,810,000	8,630,000	63.9%	-36.1%	9,370,000.00
051701800100	Jigawa State Polytechnic	100,000,000	100,000,000	21,963,529	20,667,095	67,239,602	89.7%	-10.3%	32,760,397.78
051701800200	Bilyaminu Usman Polytechnic Hadeja	70,000,000	70,000,000	21,800,292	4,749,314	26,549,607	50.6%	-49.4%	43,450,393.50
051701900100	Jigawa State College of Education	120,000,000	120,000,000	9,069,197	5,731,073	16,245,420	18.1%	-81.9%	103,754,580.12
051702100100	Sule Lamido University	416,100,000	400,000,000	106,157,002	78,249,156	202,473,709	67.5%	-32.5%	197,526,291.41

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051705500100	Science & Technical Education Board	420,000,000	315,000,000			55,298,747	23.4%	-76.6%	259,701,253.00
051705600100	Jigawa State Scholarship Board	1,103,600,000	1,003,600,000	1,050,000	700,000	16,353,000	2.2%	-97.8%	987,247,000.00
051705600200	Dutse Model / Capital School	105,000,000	105,000,000	26,547,790	6,254,024	32,801,814	41.7%	-58.3%	72,198,186.36
051706000100	Jigawa State College of Islamic Legal Studies	100,000,000	100,000,000	16,702,923	7,381,345	31,662,188	42.2%	-57.8%	68,337,811.85
051706100100	Institute of Information Technology	163,000,000	163,000,000	17,731,389	2,656,615	32,897,852	26.9%	-73.1%	130,102,147.96
051706300100	Islamic Education Bureau	480,000,000	360,000,000	51,095,570	25,571,560	100,227,450	37.1%	-62.9%	259,772,550.40
051706400100	Bamaina Academy	6,000,000	6,000,000	800,000	400,000	2,400,000	53.3%	-46.7%	3,600,000.00
051706500100	Jigawa State College of Remedial Studies					-		#VALUE!	0.00
052100100100	Ministry of Health	165,000,000	665,000,000	33,938,750	500,000	340,618,750	68.3%	-31.7%	324,381,250.00
052100100109	JIMSO (Procurement & Supply)	1,500,000,000	1,500,000,000	232,404,011	326,835,201	872,797,275	77.6%	-22.4%	627,202,724.80
052100100110	Babura General Hospital	15,500,000	15,500,000	746,935	9,684,705	11,411,710	98.2%	-1.8%	4,088,290.18
052100100111	Bimin Kudu General Hospital	17,100,000	17,100,000	741,378	14,450,144	22,642,803	176.6%	76.6%	-5,542,803.36
052100100112	Birniwa General Hospital	11,000,000	11,000,000	745,106	7,230,076	10,443,019	126.6%	26.6%	556,981.48
052100100113	Dutse General Hospital	55,000,000	55,000,000	685,653	26,292,548	35,341,658	85.7%	-14.3%	19,658,342.31
052100100114	Gumel General Hospital	29,480,000	29,480,000	716,944	18,712,460	20,214,384	91.4%	-8.6%	9,265,615.53
052100100115	Gwaram Cottage Hospital	9,200,000	9,200,000	450,000	7,680,290	10,180,290	147.5%	47.5%	-980,290.00
052100100116	Hadejia General Hospital	34,490,000	34,490,000	675,286	11,335,999	42,116,691	162.8%	62.8%	-7,626,691.25
052100100117	Hadejia Tuberculosis and Leprosy Hospital	7,666,000	7,666,000	227,290	98,480	432,398	7.5%	-92.5%	7,233,601.94
052100100118	Jahun General Hospital	20,910,000	20,910,000	743,602	15,129,505	21,430,848	136.7%	36.7%	-520,847.88
052100100119	Kafin Hausa (Bulangu) Cottage Hospital	9,200,000	9,200,000	450,000	5,430,790	6,480,790	93.9%	-6.1%	2,719,210.00
052100100120	Kafin Hausa General Hospital	12,000,000	12,000,000	733,639	7,878,717	12,021,274	133.6%	33.6%	-21,274.04
052100100121	Kazaure General Hospital	21,000,000	21,000,000	750,000	15,403,471	23,813,199	151.2%	51.2%	-2,813,198.64
052100100122	Kazaure Psychiatric Hospital	6,200,000	6,200,000	300,000	200,000	1,050,000	22.6%	-77.4%	5,150,000.00
052100100123	Ringim General Hospital	12,000,000	12,000,000	745,765	7,020,094	10,603,032	117.8%	17.8%	1,396,968.33
052100200100	Jigawa State Agency for the Control of AIDS	1,440,000	1,440,000	300,000	150,000	11,105,000	1028.2%	928.2%	-9,665,000.00
052100300100	Primary Health Care Development Agency	147,000,000	147,000,000	33,342,629	15,458,225	64,252,949	58.3%	-41.7%	82,747,050.80
052110400103	Office of the Provost College of Nursing & Midwifery	36,000,000	36,000,000	580,896	1,281,817	10,121,859	37.5%	-62.5%	25,878,140.86
052110400107	School of Nursing Bimin Kudu	47,235,000	47,235,000	380,896	6,161,152	27,630,890	78.0%	-22.0%	19,604,110.41
052110400108	School of Midwifery Bimin Kudu	41,200,000	41,200,000	380,896	2,639,217	8,650,212	28.0%	-72.0%	32,549,787.56
052110400109	School of Nursing Hadejia	14,000,000	14,000,000	867,495	7,096,939	10,811,186	103.0%	3.0%	3,188,814.07
052110400110	School of Midwifery Babura	36,000,000	36,000,000	-	-	-	0.0%	-100.0%	36,000,000.00
052110600100	School of Health Technology	90,300,000	90,300,000	12,498,819	287,968	26,542,156	39.2%	-60.8%	63,757,843.78
052111600100	Rasheed Shekoni Specialist Hospital	76,800,000	76,800,000	2,350,843	3,209,626	25,053,744	43.5%	-56.5%	51,746,256.02
052300100100	Ministry of Information Youths, Sports and Culture	57,200,000	47,200,000	3,906,732	5,657,013	20,105,958	56.8%	-43.2%	27,094,042.10
052300200100	History and Culture Bureau	9,600,000	9,600,000	947,259	906,129	2,801,775	38.9%	-61.1%	6,798,224.76
052300300100	Jigawa State Television	22,000,000	22,000,000	3,645,714	3,750,000	12,395,714	75.1%	-24.9%	9,604,286.00
052300400100	Jigawa State Broadcasting Corporation (Radio)	33,000,000	33,000,000	1,292,050	238,565	2,221,461	9.0%	-91.0%	30,778,538.78
52300500100	Jigawa State Printing Press	7,200,000	7,200,000	278,605	350,000	1,356,291	25.1%	-74.9%	5,843,708.71
052300700100	Jigawa State Sports Council	70,550,000	70,550,000	24,777,000	21,435,000	47,562,000	89.9%	-10.1%	22,988,000.00
053500100100	Ministry of Environment	10,400,000	10,400,000	3,760,887	349,194	16,913,161	216.8%	116.8%	-6,513,161.36
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	38,000,000	38,000,000	7,163,500	9,000,000	30,998,500	108.8%	8.8%	7,001,500.00
053505600100	Alternative Energy Agency	1,800,000	1,800,000	300,000	400,000	1,150,000	85.2%	-14.8%	650,000.00
055100100100	Ministry Of Local Government	75,000,000	62,500,000	34,624,646	40,945,856	75,570,502	161.2%	61.2%	-13,070,501.88

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Third Capital Expenditure Outturns, (January to September)							
Project Codes	Sectors / Project / Program Descriptions	Approved Estimates	Revised Estimates	Actual Expenditure (Jan. - Sept)	Pro-rated Revised Estimates Performance	Pro-rated Performance Variance	Balance at Quarter End
	All Sectors	76,383,000,000	56,459,000,000	30,676,311,990	72.4%	27.6%	25,782,688,010
01	Administrative	2,997,500,000	1,967,500,000	1,042,899,258	70.7%	29.3%	924,600,742
02	Economic	43,023,600,000	27,329,600,000	14,270,476,905	69.6%	30.4%	13,059,123,095
03	Law and Justice	771,000,000	566,000,000	461,681,238	108.8%	-8.8%	104,318,763
04	Social	29,590,900,000	26,595,900,000	14,901,254,589	74.7%	25.3%	11,694,645,411
	Administrative Sector	2,997,500,000	1,967,500,000	1,042,899,258	70.7%	29.3%	924,600,742
010011	Procurement of Official and Utility Vehicles for Government Agencies	505,000,000	295,000,000	215,000,000	9.7%	90.3%	273,500,000
010000	Deputy Governor's Office Special Expenditure	19,500,000	19,500,000	-	0.0%	100.0%	19,500,000
060312	Due Process and Project Monitoring Bureau Special Expenditure	50,000,000	25,000,000	-	0.0%	100.0%	25,000,000
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	54,000,000	54,000,000	32,763,900	80.9%	19.1%	21,236,100
010001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	20,000,000	20,000,000	-	0.0%	100.0%	20,000,000
010002	Administration & Finance (Special Expenditure)	12,000,000	12,000,000	-	0.0%	100.0%	12,000,000
010019	Counterpart Funding Of UNICEF Assisted Programs	10,000,000	10,000,000	-	0.0%	100.0%	10,000,000
010041	Support to Galaxy II Operations	36,000,000	36,000,000	-	0.0%	100.0%	36,000,000
010038	Religious Affairs Projects	1,640,000,000	1,240,000,000	793,626,535	85.3%	14.7%	446,373,465
010014	Provision Security Installations and Equipment	27,000,000	27,000,000	-	0.0%	100.0%	27,000,000
010010	House of Assembly Project & Other Asset Acquisitions	500,000,000	150,000,000	143,000,000	127.1%	-27.1%	7,000,000
010003	Office Of The Head Of Service - Government-wide Special Expenditure Provision	10,000,000	10,000,000	-	0.0%	100.0%	10,000,000
010016	Manpower Development Institute Projects & Programmes	40,000,000	40,000,000	-	0.0%	100.0%	40,000,000
010018	Office For Resident Auditors	6,000,000	6,000,000	-	0.0%	100.0%	6,000,000
010006	Directorate Of Local Government Audit Programmes	30,000,000	5,000,000	47,008,823	1253.6%	-1153.6%	(42,008,823)
010007	Civil Service Commission (Special Expenditure)	8,000,000	8,000,000	-	0.0%	100.0%	8,000,000
010008	Local Government Service Commission (Special Expenditure)	25,000,000	5,000,000	5,000,000	133.3%	-33.3%	-
010009	State Independent Electoral Commission Headquarters	5,000,000	5,000,000	-	0.0%	100.0%	5,000,000
02	Economic	43,023,600,000	27,329,600,000	14,270,476,905	69.6%	30.4%	13,059,123,095
020009	Food and Nutrition Agric. Support & Interventions	3,000,000	3,000,000	1,000,000	44.4%	55.6%	2,000,000
020010	Agricultural Planning and Information System Development	3,000,000	3,000,000	550,000	24.4%	75.6%	2,450,000
020014	Field Crop Protection and Termite Control	15,000,000	15,000,000	-	0.0%	100.0%	15,000,000
020015	Horticultural Crops Development	5,000,000	5,000,000	-	0.0%	100.0%	5,000,000
020018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	10,000,000	10,000,000	-	0.0%	100.0%	10,000,000
020020	Veterinary Clinics	10,000,000	10,000,000	-	0.0%	100.0%	10,000,000
020022	Disease Control and Eradication Scheme	10,000,000	10,000,000	6,347,000	84.6%	15.4%	3,653,000
020026	Livestock Investigation and Breeding Centres	120,000,000	70,000,000	53,512,500	101.9%	-1.9%	16,487,500
020028	Fish Seedling Multiplication	2,000,000	2,000,000	-	0.0%	100.0%	2,000,000
020029	Artisan Fisheries Development	3,000,000	3,000,000	-	0.0%	100.0%	3,000,000
020030	Meat Inspection and Hygiene Promotion	13,000,000	13,000,000	-	0.0%	100.0%	13,000,000
020031	Avian Influenza Control Project	4,000,000	4,000,000	-	0.0%	100.0%	4,000,000
020033	Borehole - Based Minor Irrigation Scheme	200,000,000	150,000,000	12,315,000	10.9%	89.1%	137,685,000
020038	Agricultural Shows and Exhibitions	3,000,000	3,000,000	1,097,800	48.8%	51.2%	1,902,200
020011	Jigawa State Agricultural Research Institute	35,000,000	35,000,000	7,651,038	29.1%	70.9%	27,348,962
020000	Agricultural Development and Extension (JARDA)	1,095,000,000	1,095,000,000	14,607,500	1.8%	98.2%	1,080,392,500
020001	Climate Change and Adaptation Project (IFAD)	850,000,000	600,000,000	341,679,538	75.9%	24.1%	258,320,462
020002	Fadama III Development Project (World Bank)	1,500,000,000	600,000,000	486,366,837	108.1%	-8.1%	113,633,163
020003	Integrated Agric. & Rural Dev. Project (Islamic Dev. Bank)	2,500,000,000	1,180,000,000	99,895,658	11.3%	88.7%	1,080,104,342
020004	Agricultural Transformation Support Project (AfDB)	4,350,000,000	2,350,000,000	43,682,756	2.5%	97.5%	2,306,317,244
020007	Food & Nutrition (Agric-related) Programme	2,500,000	2,500,000	-	0.0%	100.0%	2,500,000
020008	Sasakawa Agricultural Support Projects	24,000,000	24,000,000	12,000,000	66.7%	33.3%	12,000,000
020037	National Programme for Food Security	40,000,000	40,000,000	-	0.0%	100.0%	40,000,000
020032	Dev. Of Farm Settlement and Grazing Reserves	85,700,000	85,700,000	12,452,550	19.4%	80.6%	73,247,450
010020	Min. of Finance SIFMIS Project & Treasury Computerization	5,000,000	5,000,000	-	0.0%	100.0%	5,000,000
010021	Ministry Of Finance (Special Expenditure)	5,000,000	5,000,000	-	0.0%	100.0%	5,000,000
020065	Ministry of Finance Incorporated Investment Fund	300,000,000	300,000,000	67,933,065	30.2%	69.8%	232,066,935
010025	Social and Economic Studies and Research	8,000,000	8,000,000	-	0.0%	100.0%	8,000,000
010026	Budget Computerization and SIFMIS Project	5,000,000	5,000,000	-	0.0%	100.0%	5,000,000
010028	Sustainable Development Goals Coordination and Monitoring	500,000,000	500,000,000	13,550,000	3.6%	96.4%	486,450,000
010029	SOCU State Social Register Development and Maintenance	50,000,000	50,000,000	-	0.0%	100.0%	50,000,000
010031	Food and Nutrition Programme (Co-Ordination and Monitoring)	5,000,000	5,000,000	-	0.0%	100.0%	5,000,000
010033	Dev. Assistance State Counterpart-Funding & Donor Coordination Activities	25,000,000	25,000,000	-	0.0%	100.0%	25,000,000

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010034	E U / WB Supported State & Local Governance Reform Project (SLOGOR)	750,000,000	750,000,000	254,198,092	45.2%	54.8%	495,801,908
010022	Internal Revenue Service Headquarter & Area Office Projects and Procurements	75,000,000	75,000,000		0.0%	100.0%	75,000,000
010027	Statistical Surveys and Publications	15,000,000	15,000,000		0.0%	100.0%	15,000,000
020050	Business Development Support Services	21,500,000	121,500,000	40,000,000	43.9%	56.1%	81,500,000
020053	Maigatari Trade - Free Zone Project	80,400,000	80,400,000		0.0%	100.0%	80,400,000
020054	Major Markets Development	40,000,000	40,000,000	1,997,235	6.7%	93.3%	38,002,765
020055	Consumer Protection Committee Activities	19,000,000	19,000,000	4,846,000	34.0%	66.0%	14,154,000
020064	Tourism Promotion Activities	28,800,000	8,800,000		0.0%	100.0%	8,800,000
020066	Trade Fairs, Road Shows and Business Promotion Support	9,000,000	9,000,000		0.0%	100.0%	9,000,000
020067	Nigeria-Niger Economic and Trade Development Corridor	12,000,000	12,000,000		0.0%	100.0%	12,000,000
020070	Establishment of Industrial Cluster Layouts	500,000,000	100,000,000		0.0%	100.0%	100,000,000
020062	Raw Materials Display Centre	13,600,000	13,600,000		0.0%	100.0%	13,600,000
020063	Solid Minerals Development	23,500,000	23,500,000		0.0%	100.0%	23,500,000
020068	Investment Promotion / One-Stop-Shop Support Services	40,000,000	20,000,000		0.0%	100.0%	20,000,000
020056	Development and Support to Business Cooperatives for Economic Empowerment	50,000,000	100,000,000	1,750,000	2.3%	97.7%	98,250,000
020057	Development and Maintenance of Skills Acquisition Centers	134,000,000	132,000,000	78,974,187	79.8%	20.2%	53,025,813
020058	Micro Credit and Business Start-ups Support	401,000,000	301,000,000	14,560,000	6.4%	93.6%	286,440,000
020060	Agro-Processing Equipment Leasing	450,000,000	250,000,000	143,239,974	76.4%	23.6%	106,760,026
020061	Women and Youths Artisans and Skills Development Initiatives	100,000,000	100,000,000	58,155,800	77.5%	22.5%	41,844,200
020300	Construction Of Bridges and Major Culverts	300,000,000	100,000,000		0.0%	100.0%	100,000,000
020301	Upgrading Of Rural (Feeder) Roads	1,100,000,000	1,100,000,000	470,826,420	57.1%	42.9%	629,173,580
020302	Road and Other Projects Consultancies	200,000,000	200,000,000	202,177,669	134.8%	-34.8%	(2,177,669)
020306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	400,000,000	100,000,000		0.0%	100.0%	100,000,000
020309	Maigatari - Birniwa Western By-Pass Road (Maigatari - Kongon Giwa, Maigarmaka - Galadi - Karmashi -	1,320,000,000	1,300,000,000	2,094,303,658	214.8%	-114.8%	(794,303,658)
020317	Kwanar Medi - Danzomo - Garki Road	1,500,000,000	1,500,000,000	1,658,226,193	147.4%	-47.4%	(158,226,193)
020318	Girimbo - Gantsa - Sara Road	350,000,000	200,000,000		0.0%	100.0%	200,000,000
020320	Balago - Dumadumin Toka Road	2,000,000,000	550,000,000	561,817,694	136.2%	-36.2%	(11,817,694)
020321	Gudicin - Aguyaka Road	180,000,000	180,000,000	175,887,586	130.3%	-30.3%	4,112,414
020324	State Capital Road Networks	1,800,000,000	1,280,000,000	1,239,923,048	129.2%	-29.2%	40,076,952
020325	Construction of Township Roads	3,000,000,000	2,200,000,000	1,649,891,514	100.0%	0.0%	550,108,486
020328	Feeder Roads Project	1,200,000,000	695,000,000	720,927,728	138.3%	-38.3%	(25,927,728)
020329	Dutse Airport Projects	200,000,000	200,000,000	74,146,078	49.4%	50.6%	125,853,922
020331	State Driving School	5,000,000	5,000,000		0.0%	100.0%	5,000,000
020332	Vehicle Inspection Office Operations	4,000,000	4,000,000		0.0%	100.0%	4,000,000
020334	Ringim - Facawa - Doko Road	350,000,000	50,000,000		0.0%	100.0%	50,000,000
020335	Kwanar Kuka - Tafa Road	350,000,000	50,000,000		0.0%	100.0%	50,000,000
020336	Farun Daba - Maitsani - Ba'auzini - Kafin Chiroma - Gallu Babba - Gallu Karama - Karkarna Bye Pass Road	350,000,000	50,000,000		0.0%	100.0%	50,000,000
020337	Gwaram - Basirka Road	550,000,000	200,000,000		0.0%	100.0%	200,000,000
020338	Hadejia - Garun Gabas Road	350,000,000	50,000,000		0.0%	100.0%	50,000,000
020339	Maigatari - Babura Road	350,000,000	50,000,000		0.0%	100.0%	50,000,000
020340	Gunka - Sabon Garin 'Ya'ya Road	100,000,000	10t				
020341	Arbus - Girbobo Road	100,000,000	50,000,000		0.0%	100.0%	50,000,000
020342	Dundubus - 'Yanjaji - Wangara - Gidan Maidaru Road	200,000,000	50,000,000		0.0%	100.0%	50,000,000
020343	Gumel/Maigatari Road - Daguma - Garin Kosau Road	100,000,000	50,000,000		0.0%	100.0%	50,000,000
020344	Kuka Yasku - Malam Abba - Katuka - Garin Kwalandi Road	100,000,000	50,000,000		0.0%	100.0%	50,000,000
020345	Koko - Fayamfayam Road	200,000,000	50,000,000		0.0%	100.0%	50,000,000
020346	Kwanar Idonduna - Kadawawa - Gangawa - Nahuce - Kwanar Olayinka Road	100,000,000	50,000,000		0.0%	100.0%	50,000,000
020516	Provision Of Street Lights In Urban Centres	400,000,000	350,000,000	324,054,734	123.4%	-23.4%	25,945,266
020517	Dutse Street Lights	100,000,000	10t				
020322	Special Roads Routine Maintenance	300,000,000	300,000,000	265,839,005	118.2%	-18.2%	34,160,995
020323	Purchase and Refurbishing Of Roads Construction Plants and Equipment	50,000,000	20,000,000	-	0.0%	100.0%	20,000,000
020326	Maintenance of Township Roads	50,000,000	50,000,000	-	0.0%	100.0%	50,000,000
020100	New Rural Electrification Projects	340,000,000	300,000,000	89,151,652	39.6%	60.4%	210,848,348
020101	Completion Of Ongoing Electrification Projects	450,000,000	500,000,000	643,305,108	171.5%	-71.5%	(143,305,108)
020102	Maintenance / Upgrading Of Existing Electrification Projects	16,000,000	50,000,000	3,955,800	10.5%	89.5%	46,044,200
020104	Electrification Projects Plants and Equipments	20,000,000	-	-			-
010012	Procurement Of Fire Fighting Vehicles and Equipment	45,500,000	45,500,000	12,906,899	37.8%	62.2%	32,593,101
010013	State Fire Service Headquarter	16,000,000	6,000,000		0.0%	100.0%	6,000,000

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020410	EU - Supported Water Supply and Sanitation Sector Reform (Small Town)Projects	310,000,000	310,000,000	45,000,000	19.4%	80.6%	265,000,000
020421	Greater Dutse Water Supply Scheme	357,100,000	307,100,000	207,016,552	89.9%	10.1%	100,083,448
020422	Rehabilitation Of Existing Dams	25,000,000	25,000,000	980,000	5.2%	94.8%	24,020,000
020426	Water Sector Policy Planning, Monitoring and Evaluation	7,500,000	7,500,000	-	0.0%	100.0%	7,500,000
020413	Shuwarin Water Supply Scheme	5,000,000	5,000,000	3,000,000	80.0%	20.0%	2,000,000
020415	Improvement Of Water Supply Scheme In Local Govt. Headquarters	520,900,000	520,900,000	373,291,762	95.6%	4.4%	147,608,238
020417	Urban Water Supply Workshop Tools, Equipment and Utility Vehicles	5,000,000	5,000,000	5,000,000	133.3%	-33.3%	-
020419	Rehabilitation and Additional Boreholes To Existing Water Scheme	100,000,000	100,000,000	81,472,223	108.6%	-8.6%	18,527,777
020420	FGN-Supported 3rd-National Urban Water Sector Reform Program	60,000,000	60,000,000	60,000,000	133.3%	-33.3%	-
020424	Reinforcement Of Birnin Kudu Regional Water Supply Schemes	2,000,000	2,000,000	-	0.0%	100.0%	2,000,000
020425	Reinforcement Of Kazaure Regional Water Supply Schemes	2,000,000	2,000,000	-	0.0%	100.0%	2,000,000
020400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	150,000,000	100,000,000	-	0.0%	100.0%	100,000,000
020401	Rural Water Supply Projects	3,400,000,000	1,177,000,000	424,652,097	48.1%	51.9%	752,347,903
020402	Food and Nutrition (Water & Sanitation Related) Programmes	5,000,000	5,000,000	-	0.0%	100.0%	5,000,000
020403	Water Sanitation and Hygiene Promotion	66,500,000	66,500,000	34,000,000	68.2%	31.8%	32,500,000
020427	PE-WASH Programme and Projects	1,000,000,000	750,000,000	-	0.0%	100.0%	750,000,000
020404	Rehabilitation Of Existing Small Towns Water Supply Schemes	200,000,000	200,000,000	14,377,147	9.6%	90.4%	185,622,853
020406	Reinforcement Of Trunk Mains and Improvement Of Reticulations	120,000,000	120,000,000	-	0.0%	100.0%	120,000,000
020408	Installation Of Solar Based Power Plants	1,639,100,000	1,289,100,000	907,461,637	93.9%	6.1%	381,638,363
020411	STOWA Water Supply Inventory, Planning, and M & E Activities	32,000,000	32,000,000	3,000,000	12.5%	87.5%	29,000,000
020500	New Government House (Existing & Additional Structures and Facilities)	150,000,000	120,000,000	-	0.0%	100.0%	120,000,000
020501	Commissioners Residences (G-9 Quarters)	10,000,000	10,000,000	-	0.0%	100.0%	10,000,000
020518	Land and Property Compensation	400,000,000	250,000,000	1,500,000	0.8%	99.2%	248,500,000
020519	Systematic Land Registration and Land Management Information System	78,000,000	78,000,000	3,818,000	6.5%	93.5%	74,182,000
020520	Development Of Layouts and Acquired Lands	25,000,000	25,000,000	1,480,000	7.9%	92.1%	23,520,000
020521	Aerial Photography and Mapping	20,000,000	20,000,000	-	0.0%	100.0%	20,000,000
020522	Acquisition Of Lithographic and Survey Equipment	10,000,000	10,000,000	-	0.0%	100.0%	10,000,000
020524	Legislative Staff Quarter, Dutse	25,000,000	25,000,000	72,486,138	386.6%	-286.6%	(47,486,138)
020526	Establishment of GIS Unit	30,000,000	20,000,000	-	0.0%	100.0%	20,000,000
020502	Low Cost Housing Scheme	107,000,000	107,000,000	18,357,339	22.9%	77.1%	88,642,661
020503	Commercial Low-cost Housing Scheme	940,000,000	100,000,000	48,727,694	65.0%	35.0%	51,272,306
020511	Development of Master Plan For Urban Centres	25,000,000	25,000,000	-	0.0%	100.0%	25,000,000
020513	Urban Development Engineering Workshop, Equipment and Materials	5,000,000	5,000,000	-	0.0%	100.0%	5,000,000
020515	Urban Development Plants & Development Control Equipment and Materials	36,000,000	18,000,000	-	0.0%	100.0%	18,000,000
020514	State Capital Development Projects	60,000,000	60,000,000	5,153,000	11.5%	88.5%	54,847,000
03	Law & Justice	771,000,000	566,000,000	461,681,238	108.8%	-8.8%	104,318,763
020504	High Court Judge Houses	72,000,000	72,000,000	72,000,000	133.3%	-33.3%	-
040002	Magistrate Courts and Other Court Buildings (Rehabilitation)	39,000,000	39,000,000	39,000,000	133.3%	-33.3%	-
040003	High Court Of Justice (Special Expenditure)	60,000,000	40,000,000	94,000,000	313.3%	-213.3%	(54,000,000)
020509	Renovation Of Shari'a Courts Residences	90,000,000	90,000,000	94,600,000	140.1%	-40.1%	(4,600,000)
040004	Sharia Courts Structures	250,000,000	125,000,000	-	0.0%	100.0%	125,000,000
040005	Sharia Court Of Appeal	160,000,000	100,000,000	67,481,238	90.0%	10.0%	32,518,763
040001	Judicial Service Commission Headquarters	40,000,000	40,000,000	94,600,000	315.3%	-215.3%	(54,600,000)
040007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects	60,000,000	60,000,000	-	0.0%	100.0%	60,000,000
05	Social	29,590,900,000	26,595,900,000	14,901,254,589	74.7%	25.3%	11,694,645,411
060300	Women Development Programme	90,000,000	90,000,000	455,000	0.7%	99.3%	89,545,000
060301	Reformatory School K/Hausa	5,000,000	5,000,000	-	0.0%	100.0%	5,000,000
060302	Child Development Programme	23,500,000	27,500,000	5,500,000	26.7%	73.3%	22,000,000
060304	Planning Research & Statistics for Women and Social Development	5,000,000	5,000,000	-	0.0%	100.0%	5,000,000

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060306	V V F Hostel Jahun	5,000,000	5,000,000	1,000,000	26.7%	73.3%	4,000,000
060308	Hospital-Based & Zonal Social Welfare Operations	30,000,000	30,000,000	-	0.0%	100.0%	30,000,000
060314	Nutrition Intervention (Women Affairs Related Activities)	15,000,000	15,000,000		0.0%	100.0%	15,000,000
060310	Social Assistance & Social Welfare Program Activities	450,000,000	450,000,000	380,000,000	112.6%	-12.6%	70,000,000
060311	Social Rehabilitation Programme Activities	27,000,000	27,000,000	500,000	2.5%	97.5%	26,500,000
060014	Development and Maintenance of Senior Secondary School Structures and Facilities	1,790,000,000	1,315,424,000	1,192,299,608	120.9%	-20.9%	123,124,392
060015	Procurement Schools Furniture for Senior Secondary Schools	100,000,000	100,000,000	94,888,885	126.5%	-26.5%	5,111,115
060016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	200,200,000	120,000,000	132,436,664	147.2%	-47.2%	(12,436,664)
060017	Ministry of Education State Headquarters and Zonal Offices	28,000,000	28,000,000		0.0%	100.0%	28,000,000
060037	Global Partnership for Education Support Program in Jigawa State (World Bank Supported)	407,000,000	448,000,000	1,216,163,110	362.0%	-262.0%	(768,163,110)
060038	Establishment of Jigawa State College of Remedial Studies, Babura	200,000,000	590,000,000	267,828,470	60.5%	39.5%	322,171,530
060045	Education Sector Planning, Research & Statistics	15,000,000	5,000,000		0.0%	100.0%	5,000,000
060046	Senior Secondary Teacher Capacity Development	136,670,000	136,670,000	16,535,000	16.1%	83.9%	120,135,000
060040	State Educational Inspectorate and Monitoring Unit Program	24,500,000	24,500,000		0.0%	100.0%	24,500,000
060002	Basic Education - Provision Primary & Junior Secondary Structures	5,590,400,000	4,950,400,000	2,199,484,223	59.2%	40.8%	2,750,915,777
060004	Basic Education Teacher Quality Improvement Activities	120,000,000	70,000,000		0.0%	100.0%	70,000,000
060006	Islamic / Quranic Education for Primary & Junior Secondary Schools	677,250,000	627,250,000	505,048,669	107.4%	-7.4%	122,201,331
060007	Procurement of Instructional Materials	683,400,000	333,400,000	12,324,438	4.9%	95.1%	321,075,562
060008	Basic Education Food and Nutrition Interventions and Support	6,000,000	6,000,000		0.0%	100.0%	6,000,000
060010	UBEC Basic Education Special Intervention Programme (Capacity Building)	150,000,000	150,000,000	31,265,232	27.8%	72.2%	118,734,768
060039	Special (Basic) Education Programme	40,000,000	40,000,000	30,000,000	100.0%	0.0%	10,000,000
060043	Procurement of ICT Equipment for Basic Education Development	160,000,000	100,000,000		0.0%	100.0%	100,000,000
060044	Basic Education School Furniture (Procurement & Repairs)	1,265,600,000	1,105,600,000	387,152,768	46.7%	53.3%	718,447,232
060048	World bank Supported Better Education Service Delivery for All (BESDA) Project	1,950,000,000	1,950,000,000	945,827,748	64.7%	35.3%	1,004,172,252
060033	Development of Libraries	21,000,000	21,000,000		0.0%	100.0%	21,000,000
060032	Adult Mass Literacy Programme	36,000,000	36,000,000	19,950,000	73.9%	26.1%	16,050,000
060034	Basic and Post Literacy Remedial & Continuing Education	26,000,000	26,000,000	16,650,000	85.4%	14.6%	9,350,000
060035	Women Vocational Education Centres	5,000,000	5,000,000	-	0.0%	100.0%	5,000,000
060011	Nomadic Basic Education Projects (Structures and Facilities)	16,000,000	16,000,000	15,583,369	129.9%	-29.9%	416,631
060012	Nomadic Basic Education (Furniture and Instructional Materials)	65,000,000	65,000,000	45,270,000	92.9%	7.1%	19,730,000
060027	Jigawa State Polytechnic Projects	868,000,000	868,000,000	449,562,466	69.1%	30.9%	418,437,534
060030	Binyaminu Usman Polytechnic Programmes	668,000,000	668,000,000	395,000,000	78.8%	21.2%	273,000,000
060025	College Of Education (Projects and Programmes)	580,000,000	806,776,000	496,264,761	82.0%	18.0%	310,511,239
060031	Sule Lamido State University Kafin Hausa (Projects and Programmes)	2,970,000,000	2,620,000,000	1,110,388,045	56.5%	43.5%	1,509,611,955
060019	Science and Technical Schools Structures and Facilities	140,000,000	125,000,000	75,157,279	80.2%	19.8%	49,842,721
060020	Procurement Schools Furniture for Science, Technical and Vocational Schools	45,000,000	45,000,000	-	0.0%	100.0%	45,000,000
060021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools	5,000,000	5,000,000	-	0.0%	100.0%	5,000,000
060022	Establishment / Upgrading of Science, Technical & Vocational Schools	55,000,000	55,000,000	-	0.0%	100.0%	55,000,000
060018	Dutse Model & Capital Schools Projects	52,000,000	52,000,000	5,153,000	13.2%	86.8%	46,847,000
060028	College Of Islamic Legal Studies Programmes	139,000,000	139,000,000	7,576,360	7.3%	92.7%	131,423,640
060029	Institute For Information Technology Projects	165,500,000	165,500,000	11,940,850	9.6%	90.4%	153,559,150
060023	Senior Secondary Islamic/Quranic Education School Programme (Structures & Facilities)	392,800,000	392,800,000	1,313,790	0.4%	99.6%	391,486,210
060036	Procurement of School Furniture and Instructional Materials for Islamic & Quranic Education Senior Secondary Schools (IEB)	37,000,000	10t	-			-
060009	Bamaina Academy Projects	36,000,000	36,000,000	-	0.0%	100.0%	36,000,000
060204	Establishment Of Operational Research Unit	5,000,000	5,000,000	-	0.0%	100.0%	5,000,000
060206	W/Bank Supported Save One Million Lives Health Program	24,000,000	854,000,000	595,175,000	92.9%	7.1%	258,825,000
060211	Malaria Control Booster Programme	20,000,000	20,000,000	-	0.0%	100.0%	20,000,000
060212	HIV / AIDS Control Complementary Programme	27,000,000	27,000,000	-	0.0%	100.0%	27,000,000

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060213	Leprosy Referral and T. B. Hospital Hadejia	68,000,000	68,000,000	18,098,450	35.5%	64.5%	49,901,550
060216	Health Management Information Dbase Development	14,000,000	14,000,000	-	0.0%	100.0%	14,000,000
060218	Improvement Of General Hospitals	1,790,000,000	1,400,000,000	921,050,894	87.7%	12.3%	478,949,106
060219	Ophthalmic Unit In Some General Hospitals	30,000,000	10t	-			
060220	Psychiatric Hospital Kazaure	12,000,000	12,000,000		0.0%	100.0%	12,000,000
060221	Primary Eye Care Onchocerciasis	20,000,000	20,000,000	33,696,000	224.6%	-124.6%	(13,696,000)
060222	Jigawa State Drug Management Agency (J I M S O)	17,000,000	7,000,000		0.0%	100.0%	7,000,000
060223	B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects	1,690,000,000	900,000,000	795,173,040	117.8%	-17.8%	104,826,960
060225	Free Maternal & Child Health Program in Secondary Hospitals	945,000,000	800,000,000	518,000,000	86.3%	13.7%	282,000,000
060227	State Contributory Health Insurance Programme	30,000,000	10t	-			-
060228	College Of Nursing & Midwifery B/Kudu	135,000,000	120,000,000	12,379,202	13.8%	86.2%	107,620,798
060229	School Of Health Technology Jahun	98,000,000	93,000,000	6,880,000	9.9%	90.1%	86,120,000
060230	School Of Nursing Hadejia	75,000,000	75,000,000	18,691,313	33.2%	66.8%	56,308,687
060231	School of Midwifery Babura Projects	400,000,000	200,000,000	153,687,352	102.5%	-2.5%	46,312,648
060234	Infectious Diseases Hospital	30,000,000	1,230,000,000	1,131,000,000	122.6%	-22.6%	99,000,000
060210	SACA HIV / AIDS Control Programme	50,000,000	50,000,000	-	0.0%	100.0%	50,000,000
060201	Upgrading Of Primary Health Centres	880,000,000	200,000,000	107,907,835	71.9%	28.1%	92,092,165
060202	Primary Health Care Programmes / Projects	80,500,000	40,500,000	970,000	3.2%	96.8%	39,530,000
060203	PHCD Health System Programmes	11,500,000	11,500,000	10,544,500	122.3%	-22.3%	955,500
060207	Supplementary Immunization Activities	310,000,000	310,000,000	45,402,400	19.5%	80.5%	264,597,600
060208	Food and Nutrition (Health) Programme Activities	160,000,000	140,000,000	80,384,920	76.6%	23.4%	59,615,080
060233	Free Maternal & Child Health Program in Primary Healthcare Centres	122,000,000	122,000,000	69,169,730	75.6%	24.4%	52,830,270
060235	Family Planning Services	10,000,000	10,000,000	-	0.0%	100.0%	10,000,000
060224	Rasheed Shekoni Specialist Hospital, Dutse	10,000,000	10,000,000	-	0.0%	100.0%	10,000,000
010100	Public Enlightenment and Information Equipment	18,000,000	18,000,000	537,500	4.0%	96.0%	17,462,500
010101	Social Re-Orientation & Mobilization	37,900,000	37,900,000	7,800,000	27.4%	72.6%	30,100,000
010111	Fanisau NYSC Permanent Orientation Camp	37,000,000	15,000,000	2,388,615	21.2%	78.8%	12,611,385
010113	Nutrition Intervention (Information Related Activities)	5,000,000	5,000,000	-	0.0%	100.0%	5,000,000
010105	Archives and Reference Library	4,000,000	4,000,000	-	0.0%	100.0%	4,000,000
010106	Open Air Theatre Dutse	3,000,000	3,000,000	340,000	15.1%	84.9%	2,660,000
010112	Arts, Exhibition and Multimedia Censorship	2,000,000	2,000,000	-	0.0%	100.0%	2,000,000
010103	Jigawa State Broadcasting Corporation (Television)	148,180,000	137,180,000	34,542,056	33.6%	66.4%	102,637,944
010102	Jigawa State Broadcasting Corporation (Radio)	63,000,000	63,000,000	14,637,625	31.0%	69.0%	48,362,375
010104	Government Printing Press	72,000,000	72,000,000	-	0.0%	100.0%	72,000,000
010108	Stadium and Sports Development	78,000,000	78,000,000	10,312,575	17.6%	82.4%	67,687,425
010109	Improvement Of Hadejia Township Stadium	25,000,000	25,000,000	369,500	2.0%	98.0%	24,630,500
060100	Forest Nurseries Development and Production Of Seedlings	40,000,000	40,000,000	23,894,003	79.6%	20.4%	16,105,997
060101	Forest Shelterbelt and Natural Forest Reserve Development	10,000,000	10,000,000	6,856,500	91.4%	8.6%	3,143,500
060102	Forest Extension & Mobilization Program (Tree Planting Campaign)	3,000,000	3,000,000	-	0.0%	100.0%	3,000,000
060103	Development Of Industrial Crops Trees (Gum Arabic, Jatropha, etc)	10,000,000	10,000,000	-	0.0%	100.0%	10,000,000
060104	Environmental Research and Data Base Development	2,000,000	2,000,000	-	0.0%	100.0%	2,000,000
060105	Second Forestry Project Structures & Facilities	3,000,000	3,000,000	-	0.0%	100.0%	3,000,000
060107	Natural Lakes Conservation	5,000,000	5,000,000	4,811,025	128.3%	-28.3%	188,975
060108	Nature Conservation Programme	5,000,000	5,000,000	-	0.0%	100.0%	5,000,000
060111	Pollution Control Program	2,000,000	2,000,000	-	0.0%	100.0%	2,000,000
060112	Dutse Erosion Control	200,000,000	100,000,000	5,000,000	6.7%	93.3%	95,000,000
060116	Flood and Erosion Control Projects / Structure	270,000,000	220,000,000	186,542,319	113.1%	-13.1%	33,457,681
060117	World Bank Supported Nigeria Erosion & Watershed Management Project (NEWMAP)	50,000,000	50,000,000		0.0%	100.0%	50,000,000
060110	Environmental Health & Sanitation Services	20,000,000	20,000,000	3,998,500	26.7%	73.3%	16,001,500
060113	Flood and Erosion Control Projects / Maintenance	5,000,000	5,000,000		0.0%	100.0%	5,000,000
060115	Bio-Mass and other Renewable Energy Development	20,000,000	20,000,000	6,494,000	43.3%	56.7%	13,506,000
010004	Ministry For Local Govt Special Expenditure and Projects	36,000,000	10t	6,000,000			
020510	Community & Self-Help Development Support	2,000,000	10t	-			