



JIGAWA STATE

2 0 1 8
FIRST QUARTER
[January to March]

Budget Implementation Report

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1.0 - Introduction

This First Quarter (Q1) Budget Implementation Report generally appraises budget implementation during the first three months of the year (January to March) looking at performance of various components of the approved budget. While providing insights into realism of the various fiscal aggregates that informed the approved estimates, the performance evaluation report also helps provide initial indications on the effectiveness of the budget as approved, in facilitating the attainment of its objectives. Analysis of the budget performance is largely based on budgetary outturns during the period for both income and expenditure using variance analysis to compare approved estimates against outturns. In addition, the relative performance of each component is examined to make an objective judgement on the medium-term expectations.

The 2018 Appropriation Law was passed by the State Legislature only one month into the fiscal (1st of February) and assented by the Governor on the 6th of February. Budget implementation during the reporting period was, thus, partly based on the Provisional Release Warrant which gives authority to the Accountant General to disburse funds from the Consolidated Revenue Fund of the State as may be approved by Governor for the purpose of meeting expenditure necessary to carry on the services of the Government and the continuation of ongoing projects and programmes in the budget. Nonetheless, as usual, budget implementation during the first quarter could only be said to be gathering momentum. Execution of capital projects during the period was more on already ongoing projects. In the same vein, other than routine recurrent expenditure with regards to public service delivery and running cost of Government Agencies, a number of the other major recurrent expenditure were yet to be funded such as student scholarships and payments to National Examination bodies amongst others. Nonetheless, the relatively good opening balance for the year has made it possible to sustain funding for all the expenditure components at satisfactory levels. This has made it possible to continuously deliver the budgetary outputs and outcomes for the attainment of the state development objectives.

2.0 - The 2018 Approved Estimates

The sum of ₦138.67 Billion was appropriated for the 2018 Fiscal Year as per Law No. 1 of 2018. Taking into account the Supplementary Budget of ₦12.1 billion in September 2017, the 2018 Approved Estimate is lower than the total appropriations during the previous year by about 2.3% and lower than the original budget by almost 7%.

From the income side, about 40.5% total envisaged revenue (₦56.137 billion) would be from Federal Transfers comprising of Statutory Allocation, Value Added Tax and receipts from Excess crude Accounts and other Miscellaneous Transfers such as the exchange rate differentials. This is also equivalent to about 66% of the total recurrent incomes. Slightly less than 8% of the total budget amounting to about ₦10.513 billion is expected to accrue from Internal Revenue Sources. Local Government Contribution for Primary Education and Primary Healthcare Staff Gunduma was estimated to be about ₦17.85 Billion. These three sources made up the Recurrent Revenue amounting to ₦84.5 Billion equivalent to about 60.9% of the total budget size. This leaves about 39% of the envisaged income to accrue from other Capital Receipts sources comprising of the following:

| | | |
|---|--|-----------------|
| 1 | Envisaged Opening Balance for 2016 Fiscal Year | ₦10.0 billion |
| 2 | Internal and External Loans | ₦6.232 billion |
| 3 | Other Capital Receipts, Grants and Reimbursements including Federal Reimbursements for the Airport Project | ₦37.938 billion |

Breakdown of the expenditure components is provided as follows:

| S/N | Expenditure Components | Approved Estimates (Naira) |
|---------------|------------------------------|----------------------------|
| 1 | Personne Cost | 38,872,000,000 |
| 2 | Overhead Cost | 23,222,000,000 |
| 3 | Public Dept Charges | 4,442,000,000 |
| 4 | Stablization and Contingency | 1,000,000,000 |
| 5 | Capital Expenditure | 71,134,000,000 |
| Total: | | 138,670,000,000 |

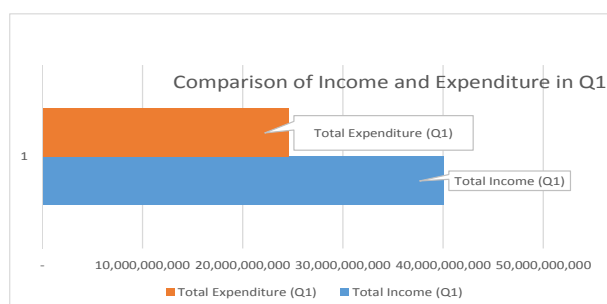
2.1 - Policy Objectives and Priorities of the 2018 Budget

As a continuation of the 2017 Budget of “Economic Diversification and Self-Sufficiency” the 2018 Budget is tagged “Budget for Sustained Economic Growth and Social Transformation” and aims to continue with policy priorities that contributes to the medium-term policy objective of “creating a self-sustaining local economy” that fully leverages on productive potentials of the State. The budget was also aligned with the Federal Government’s Economic Recovery and Growth Plan which seeks to create a national economy self-sufficient in food production with a diversified economy that optimally take advantage of the country’s comparative and competitive advantage across all sectors. Specific objectives of the budget include:

- Promoting rapid growth of the real sectors of the state's economy such as agriculture as the leading sector in generating growth and development;
- Leveraging on the agric-value chain to promote Micro, Small and Medium Scale Enterprises;
- Ensuring access, efficiency and quality in the provision of Human Development Services particularly, education, health and other social welfare services;
- Youths and women empowerment through targeted economic empowerment and other social protection programmes;
- Sustaining on-going governance reforms particularly in the area of Public Expenditure and Financial Management and Public Service Management.

3.0 - Performance Appraisal

The first quarter assessment as presented in the box [Consolidated Revenue and Expenditure Position] indicates about ₦40.28 billion as the total revenue outturn during the period from all sources (including opening balance for



| Table 1: Consolidated Income and Expenditure Positions | | | | |
|--|---------------------------------------|-------------------------|--------------------|----------------------------|
| Serial No. | Item Description | Approved Estimates 2018 | Jan. Mar. Outturns | Q1 Performance [pro-rated] |
| | Total Income Receipts for the Quarter | 138,670,000,000 | 40,275,224,987 | 116.2% |
| | Total Expenditure | 138,670,000,000 | 25,536,645,310 | 73.7% |
| | Quarter Closing Balance | | 14,738,579,677 | |

the fiscal year). This surpassed expectations by over 16% on pro-rata. On the expenditure side, almost ₦25.54 billion was expended on the various expenditure components comprising of recurrent and capital expenditures.

This represents over 73.7% of the anticipated expenditure during the period. However, considering this is the first quarter of the year when capital expenditures are largely limited to already ongoing project, the negative variance of about 26% does not constitute much concern at the moment. With benefit of hindsight, most agencies have already commenced their procurement process which means higher level of expenditure outturns would be witnessed in subsequent quarters. The consolidated picture as presented in the box yielded a healthy treasury liquidity position of almost ₦14.74 billion. A detailed appraisal of the various components of the budget is provided in subsequent sections to allow for deeper understanding of levels and trends so far and areas that may require some proactive interventions.

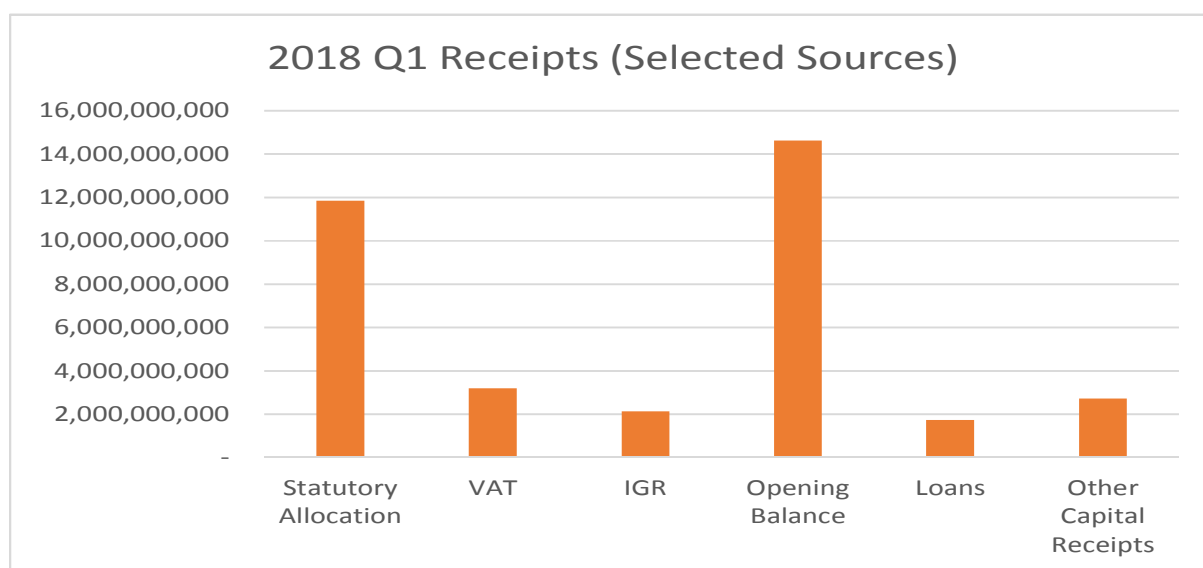
3.1 - Revenue Performance

In terms of revenue flow during the first quarter (Q1), the fiscal terrain could largely be characterized as being stable and promising for the rest of the year. In addition to having started with a comfortable higher-than-anticipated opening balance of about ₦14.62 billion (against ₦10.0 billion estimates), most of other revenue items also performed above expectation. Overall, as presented in Table 1, total receipts captured in the Consolidated Revenue Fund during Q1 amounted to almost ₦40.28 billion. On pro-rata, this performance is about 16.2% above expectation. Details of the various revenue components indicating approved estimates, total outturns on pro-rated performance is given below:

| Table 2 - First Quarter (Q1) Income Appraisal | | | | |
|---|--|-------------------------|--------------------|----------------------------|
| Serial No. | Item Description | Approved Estimates 2018 | Jan. Mar. Outturns | Q1 Performance [pro-rated] |
| 1 | Opening Balance of Consolidated Revenue Fund | | | |
| 2 | Recurrent Receipts: | | | |
| 3 | Statutory Allocation | 39,125,000,000 | 11,345,269,105 | 116.0% |
| 4 | Share of VAT | 12,512,000,000 | 3,190,527,780 | 102.0% |
| 5 | Excess Crude Oil Revenue | 4,500,000,000 | 503,428,154 | 44.7% |
| 6 | Independent Revenue - General | | | |
| | (i) Local Revenue | 10,513,000,000 | 2,126,585,808 | 80.9% |
| | (ii) Primary Education LGA Contribution | 16,200,000,000 | 3,667,211,601 | 90.5% |
| | (iii) Primary Healthcare LGA Contribution | 1,650,000,000 | 352,919,791 | 85.6% |
| 9 | Total Projected Recurrent Funds Available | 84,500,000,000 | 21,185,942,238 | 100.3% |
| 23 | Capital Receipts: | | | |
| 24 | A. Opening Balance of CDF | 10,000,000,000 | 14,616,492,853 | 100.0% |
| 26 | C. Internal Loans | 1,800,000,000 | 1,700,000,000 | 377.8% |
| 27 | D. External Loans | 4,432,000,000 | 50,000,000 | 4.5% |
| 28 | E. Aids / Grants and Other Capital Receipts | 37,938,000,000 | 2,722,789,896 | 28.7% |
| 29 | Total Capital Receipts | 54,170,000,000 | 19,089,282,749 | 141.0% |
| | Total Income Receipts for the Quarter | 138,670,000,000 | 40,275,224,987 | 116.2% |

On the recurrent revenue side, the sum of almost 21.19 billion was received from all sources representing about 100.3% of what was expected (positive variance of 0.3%). Expectedly, the highest receipts were from Statutory Allocation and value Added Tax from which about ₦11.345 billion and ₦3.19 billion accrued both of which have slightly surpassed expectations. Receipts related to Local Government counterpart contributions were also satisfactory as these are deducted at source in line with the actual budgetary requirements. These include salary related deductions based on monthly payrolls (Primary Education and Primary Healthcare Staff) and of the LGA contributions for shared-funding of some public services). The performance with respect to other IGR components

is perhaps relatively below average with a negative variance of about 19%. It was however observed that returns from some of the agencies and parastatals – particularly those yet to be captured in the Treasury Single Account (TSA) were not complete. While this partly explained the large negative variance, more still needs to be done during the rest of the year to ensure that outturns from all the IGR sources continuously improved and captured in the treasury records. This is more so considering the fact that about two-thirds of the actual IGR collection during the period were accounted by pay-as-you-earn from the public and non-public sectors and LGA financing items (counterpart funding) for certain public service delivery such as operations and maintenance of water facilities, street light maintenance and payment of social security allowance among others.



With regards to Capital Receipt, available records indicated that about ₦19.09 billion has accrued into the Capital Development Fund from various sources. The most significant among these – which constituted about 77% of the amount – was in respect of Opening Balance for the year transferred to Capital Development Fund with actual amount being almost ₦14.62 billion. Others includes receipts in respect of Internal Loans from which ₦1.7 billion was drawn down against the budget estimates of ₦1.8 billion. This was in respect of balance drawdown from the Federal Government Budget Supported being received in tranches since 2017. The receipt of about ₦2.72 billion from Other Capital Receipts includes Local Government Capital Contributions and drawdowns from TET Fund for some Tertiary Educational Institutions in the State (refer to details in the appendix). The extra-ordinary performance in respect of the 2018 Opening Balance and receipt from Internal Loans were apparently responsible for the over 40% positive variance of the capital receipt outturns during the first quarter. Notwithstanding, again, it may be too early to raise any alarm as regards receipts into the Capital Development Fund from the other sources. Based on the approved work and procurement plans for the loans / grants funded projects and programmes, significant drawdowns are expected in the subsequent quarters.

3.2 - Expenditure Appraisal

Records available indicated a total actual expenditure of about ₦25.54 billion which is equivalent to about 18.4% of the total approved estimates. On pro-rata basis, this represents about 73.7% performance which gives a negative variance of almost 26%. Overall, Recurrent Expenditure performance was relatively more impressive with almost 88% performance (a negative variance of less than 12%). This is generally a satisfactory performance considering that budget implementation during the first quarter of any fiscal year is historically low. As depicted in table 3 below, only with respect to payments for debt obligations was performance below average which was explained by the fact that for some of internal debt obligations, payments for both principal and interest are due to start later in the year. Relative to Personnel Cost, the outturns for Other Recurrent and Capital Expenditures with

| Table 3 - First Quarter (Q1) Expenditure Appraisal | | | | |
|--|---|-------------------------|-----------------------|----------------------------|
| Serial No. | Item Description | Approved Estimates 2018 | Jan. Mar. Outturns | Q1 Performance [pro-rated] |
| | A - Recurrent Expenditure | | | |
| 1 | Personnel Cost | 38,872,000,000 | 9,735,291,256 | 100.2% |
| 2 | Overhead & Other Recurrent Cost | 23,222,000,000 | 4,473,038,553 | 77.0% |
| 3 | Internal and External Debt Repayments / Liabilities | 4,442,000,000 | 569,205,894 | 51.3% |
| 4 | Contingency Fund | 400,000,000 | - | 0.0% |
| 5 | Stablization Fund | 600,000,000 | - | 0.0% |
| | Total Recurrent Expenditure | 67,536,000,000 | 14,777,535,702 | 87.5% |
| 6 | B - Capital Expenditure | 71,134,000,000 | 10,759,109,607 | 60.5% |
| | Total Expenditure | 138,670,000,000 | 25,536,645,310 | 73.7% |

about 77% and 60% performances, is lower. While seemingly below average, being the first quarter, this may not necessarily be of great concern. Capital payments during the first quarter were largely in respect of ongoing projects particularly in the roads sector which largely explains the large variance of about 40% on capital expenditure. Outturns with respect to overheads and other recurrent expenditure is relatively better compared to capital expenditure (about 23% against almost 40%).

3.3 – Output – Outcome Appraisal

As earlier mentioned, budget implementation during the first quarter was largely with the respect to already ongoing capital projects and funding of other routine public service delivery.

| Table 4 - Capital Expenditure Across the Sectors | | | | |
|--|--|--------------------|---------------|----------------------------|
| S/N | Consolidated Capital Expenditure Estimates | Approved Estimates | Outturns | Q1 Performance [pro-rated] |
| 01 | Administrative | 3,277,050,000 | 322,863,877 | 39.4% |
| 02 | Economic | 39,784,900,000 | 6,737,358,190 | 67.7% |
| 03 | Law & Justice | 234,000,000 | 18,931,559 | 32.4% |
| 04 | Social | 27,838,050,000 | 3,679,955,981 | 52.9% |

| Table 5 - Outturns on Other Recurrent Expenditure | | | | |
|---|---------------------------------|--------------------|-------------|-------------|
| S/N | Spending Unit | Approved Estimates | Q1 Outturns | Performance |
| 1 | Debt Management Unit | 4,442,000,000 | 569,205,170 | 51.3% |
| 2 | State House of Assembly | 1,910,000,000 | 492,276,176 | 103.1% |
| 3 | Ministry of Works & Transport | 1,219,000,000 | 403,460,076 | 132.4% |
| 4 | Min. of Edu. Sci. & Technology | 2,459,000,000 | 398,609,344 | 64.8% |
| 5 | Ministry of Water Resources | 921,100,000 | 252,350,296 | 109.6% |
| 6 | Sule Lamido University | 378,500,000 | 242,631,600 | 256.4% |
| 7 | Pilgrim Welfare Agency | 450,000,000 | 205,500,000 | 182.7% |
| 8 | Jigawa State Reh. Board | 540,000,000 | 194,849,200 | 144.3% |
| 9 | Special Service Directorate | 725,000,000 | 135,230,670 | 74.6% |
| 10 | Government House | 900,000,000 | 126,613,540 | 56% |
| 11 | Ministry of Health | 172,000,000 | 112,882,249 | 262.5% |
| 12 | Min. of Finance & Eco. Planning | 1,400,000,000 | 96,548,602 | 27.6% |

This much is depicted in the spread of the outturns across the various sectors and spending areas in tables 4 and

5 above respectively. On the capital expenditure side, more expenditure were reported in the Economic Sector (largely on road infrastructure and agricultural projects) accounting for over 60% of the total capital expenditure outturns with about 68% performance. This was followed by the Social Sector which accounted for about 33% of the outturns but with only about 53% performance. For the latter, the details indicated that while over ₦2.7 billion was expended on the execution of basic education and senior secondary education projects and programmes, only about ₦0.8 billion was expended in the health sector. The dozen spending units captured in table 5 accounted for over 72% of the actual non-personnel recurrent expenditure during the first quarter. Topmost is public debt service which in absolute figure has the highest amount expended of almost 0.57 billion during the period but with a performance variance of about 49%. As earlier pointed out, this was explained by the fact that repayment in respect of some of the internal loans, like the Federal Budget Support Facility, is yet to commence. Next topmost spending unit is the State House of Assembly of over ₦0.49 billion and positive variance of about 3% - meaning that period expectation was surpassed by this percentage point. Other than these two areas, a cursory look at all the other spending units would reveals that these were all agencies providing direct public service in such areas as education, health, social welfare / protection and public safety / security. The relatively high proportion of the quarter spending in these areas suggest high propensity for the budget implementation to deliver on its objectives as earlier presented.

4.0 - Conclusion and Recommendations

Finally, it could be concluded that budget performance during first quarter of the year was satisfactory especially when considered against the fact that implementation at beginning of the year are normally affected by late passage of the Appropriation Law with low level of capital project execution (other than already ongoing projects). Also moving forward into the second quarter with a positive variance of over 16% which, in absolute terms, is almost ₦15 billion, is a precursor for stronger performance in the subsequent quarters particularly given positive variances in most of the major income sources like receipts from the Federal Account. On the expenditure side, a negative variance of about 26% was recorded as explained by the issues raised above which is however, expected to be drastically reduced in the second quarter and beyond. Moreover, the expenditure outturns across both recurrent and capital expenditure components suggest positive progress towards the delivery of the set budgetary outcomes and objectives.

Going forward into the second quarter some of the actions that need to be taken to improved performance include among others:

- a) Broadened implementation of the Treasury Single Account to capture as many parastatals as possible as well as improved reporting by all other revenue-spending MDAs;
- b) Need for improved accuracy in expenditure recording and classification at both the MDA and Treasury levels. Instance of capital releases to MDAs recorded as recurrent where still observed;
- c) Ahead of the impending implementation of a state-wide automated financial management information, centralized and direct payment of major recurrent expenses should be on the table;
- d) Early commencement of procurement process for big capital projects to ensure commencement during the second quarter;

APPENDICES

JIGAWA APPROVED STATE ESTIMATES, 2018
Consolidated Income and Expenditure Positions

| Serial No. | Item Description | Approved Estimates 2018 | Jan. Mar. Outturns | Q1 Performance [pro-rated] |
|------------|---|----------------------------|-----------------------|----------------------------------|
| 1 | Opening Balance of Consolidated Revenue Fund | | | |
| 2 | Recurrent Receipts: | | | |
| 3 | Statutory Allocation | 39,125,000,000 | 11,345,269,105 | 116.0% |
| 4 | Share of VAT | 12,512,000,000 | 3,190,527,780 | 102.0% |
| 5 | Excess Crude Oil Revenue | 4,500,000,000 | 503,428,154 | 44.7% |
| 6 | Independent Revenue - General | | | |
| | (i) Local Revenue | 10,513,000,000 | 2,126,585,808 | 80.9% |
| | (ii) Primary Education LGA Contribution | 16,200,000,000 | 3,667,211,601 | 90.5% |
| | (iii) Primary Healthcare LGA Contribution | 1,650,000,000 | 352,919,791 | 85.6% |
| 7 | Aids & Grants | - | | |
| 8 | Total Recurrent Receipts | 84,500,000,000 | 21,185,942,238 | 100.3% |
| 9 | Total Projected Recurrent Funds Available | 84,500,000,000 | 21,185,942,238 | 100.3% |
| 10 | Expenditure | - | | |
| 11 | A. Recurrent Debt | - | | |
| 12 | Internal Public Debts - Principal and Interest | 3,592,000,000 | 489,670,836 | 54.5% |
| 13 | Contractual Liabilities | 500,000,000 | - | 0.0% |
| 14 | External Public Debts (Principal and Interest Deductions) | 350,000,000 | 79,535,058 | 90.9% |
| 15 | Total Recurrent Debt | 4,442,000,000 | 569,205,894 | 51.3% |
| 16 | A. Recurrent Non-Debt | - | - | |
| 17 | Personnel Cost | 38,872,000,000 | 9,735,291,256 | 100.2% |
| 18 | Overhead & Other Recurrent Cost | 23,222,000,000 | 4,473,038,553 | 77.0% |
| 19 | Contingency Fund | 400,000,000 | - | 0.0% |
| | Stablization Fund | 600,000,000 | - | 0.0% |
| 20 | Total Non-Debt Recurrent Expenditure | 63,094,000,000 | 14,208,329,808 | 90.1% |
| 21 | Total Recurrent Expenditure | 67,536,000,000 | 14,777,535,702 | 87.5% |
| 22 | Recurrent Surplus/(Deficit) (Line 9-21) | 16,964,000,000 | 6,408,406,536 | 151.1% |
| 23 | Capital Receipts: | - | - | |
| 24 | A. Opening Balance of CDF | 10,000,000,000 | 14,616,492,853 | 100.0% |
| 25 | B. Transfers from CRF (Line 22) | 16,964,000,000 | 6,408,406,536 | 151.1% |
| 26 | C. Internal Loans | 1,800,000,000 | 1,700,000,000 | 377.8% |
| 27 | D. External Loans | 4,432,000,000 | 50,000,000 | 4.5% |
| 28 | E. Aids / Grants and Other Capital Receipts | 37,938,000,000 | 2,722,789,896 | 28.7% |
| 29 | Total Capital Receipts | 71,134,000,000 | 25,497,689,284 | 143% |
| 30 | Capital Expenditure | 71,134,000,000 | 10,759,109,607 | 60.5% |
| 31 | Total Budget Size | 138,670,000,000 | 25,536,645,310 | 73.7% |
| | Total Income | 10 138,670,000,000 | 40,275,224,987 | 116.2% |
| | Total Expenditure | 138,670,000,000 | 25,536,645,310 | 73.7% |
| 32 | Closing Balance | - | 14,738,579,677 | |

JIGAWA STATE ESTIMATES, 2018
First Quarter Implementation Report - Recurrent Revenues

| S/N | Description | 2018 Proposed | Pro-rated Performance | | | Total (First Quarter) | Performance (Pro-rated) | Q1 Variance |
|-------|---|-----------------------|-----------------------|----------------------|----------------------|-----------------------|-------------------------|---------------|
| | | | January | February | March | | | |
| 1 | Statutory Allocation | 39,125,000,000 | 3,762,279,714 | 3,730,048,454 | 3,852,940,937.65 | 11,345,269,105 | 116.0% | 16.0% |
| 2 | Value Added Tax | 12,512,000,000 | 1,003,199,684 | 1,125,414,099 | 1,061,913,996 | 3,190,527,780 | 102.0% | 2.0% |
| 3 | Excess CrudeOil and Other Federal Statutory Transfers | 4,500,000,000 | 437,141,147 | - | 66,287,007 | 503,428,154 | 44.7% | -55.3% |
| 4 | LGA Contribution Prim. Edu. (100%) | 16,200,000,000 | 1,223,851,580 | 1,222,940,342 | 1,220,419,679 | 3,667,211,601 | 90.5% | -9.5% |
| 5 | LGA Contribution Pri. Healthcare (60%) | 1,650,000,000 | 120,703,063 | 117,040,749 | 115,175,979 | 352,919,791 | 85.6% | -14.4% |
| 6 | State Taxes (BIR) | 2,761,000,000 | 262,689,704 | 130,008,075 | 141,034,025 | 533,731,804 | 77.3% | -22.7% |
| 7 | Recurrent Receipts / Reimbursements from Local Govts. | 2,579,000,000 | 288,275,104 | 283,343,110 | 285,399,371 | 857,017,584 | 132.9% | 32.9% |
| 7 | Other MDAs Recurrent Revenues | 5,173,000,000 | 150,477,189 | 318,158,608 | 267,200,622 | 735,836,419 | 56.9% | -43.1% |
| | | | | | | - | | |
| | Total Recurrent Revenue | 84,500,000,000 | 7,248,617,185 | 6,926,953,437 | 7,010,371,616 | 21,185,942,238 | | 0.3% |
| | | | | | | | | |
| | State Taxes [Board of Internal Revenue] | | | | | | | |
| 12001 | Pay-As-You-Earn (Public Sector) | 2,200,000,000 | 227,593,631 | 92,010,056 | 85,799,418 | 405,403,105 | 73.7% | -26.3% |
| 12002 | Direct Assessment | 20,000,000 | 422,451 | 482,000 | 466,926 | 1,371,377 | 27.4% | -72.6% |
| 12005 | Withholding Tax on Dividends | 10,000,000 | 35,979 | - | 200,437 | 236,416 | 9.5% | -90.5% |
| 12006 | Withholding Tax On Rents | 7,000,000 | - | 302,500 | 460,000 | 762,500 | 43.6% | -56.4% |
| 12009 | Withholding Tax On Contracts | | | - | - | - | | |
| 12014 | Pay-As-You-Earn (Non-Public Sector) | 300,000,000 | 16,290,719 | 14,209,044 | 38,563,421 | 69,063,184 | 92.1% | -7.9% |
| 12015 | Withholding Tax on Bank Deposit | 55,000,000 | 5,514,217 | 14,792,160 | 4,515,343 | 24,821,720 | 180.5% | 80.5% |
| 12016 | Withholding Tax on Non-Liability Coys and Contractors | 100,000,000 | 7,269,707 | 4,046,315 | 7,735,185 | 19,051,207 | 76.2% | -23.8% |
| 13001 | Motor Vehicle Licenses | 25,000,000 | 1,520,000 | 1,535,000 | 1,360,000 | 4,415,000 | 70.6% | -29.4% |
| 13002 | Drivers Licenses & Learners Permit | 8,000,000 | 884,000 | 1,007,000 | 909,000 | 2,800,000 | 140.0% | 40.0% |
| 14013 | Motor Vehicle Registration & Weighting Fees | 3,050,000 | 227,500 | 67,000 | - | 294,500 | 38.6% | -61.4% |
| 14015 | Miscellaneous, Road traffic Registration Fees | 30,000 | - | - | - | - | 0.0% | -100.0% |
| 14016 | Stamp Duties and Penalties | 750,000 | - | - | - | - | 0.0% | -100.0% |
| 14017 | Taxi/Motor cycle Registration Fees | 170,000 | - | - | - | - | 0.0% | -100.0% |
| 15032 | Proceeds from Number Plates | 15,000,000 | 2,181,500 | 1,507,000 | 1,024,295 | 4,712,795 | 125.7% | 25.7% |
| 15032 | Communication Equipment Installation Permits | 10t | - | - | - | - | | |
| 15032 | Annual Communication Equipment Installation Fees | 10,000,000 | - | - | - | - | 0.0% | -100.0% |
| 15032 | Auto Mechanic registration Fees | 2,000,000 | - | - | - | - | 0.0% | -100.0% |
| 15032 | Passenger Manifest and Way Bill | 5,000,000 | 750,000 | 50,000 | - | 800,000 | 64.0% | -36.0% |
| | | | | | | | | |
| | Total State Taxes | 2,761,000,000 | 262,689,704 | 130,008,075 | 141,034,025 | 533,731,804 | 77.3% | -22.7% |
| | | | | | | | | |
| | Other MDA Revenues | | | | | | | |
| 1 | Other Remittances to Revenue Account | 5,173,000,000 | 63,238,972 | 134,654,998 | 206,071,024 | 403,964,994 | | |
| | Tertiary Institutions | | | 12,941,027 | | 12,941,027 | | |
| | Informatics | | | 20,528,620 | | 20,528,620 | | |
| | College of Education | | | 82,042,606 | | 82,042,606 | | |
| | Polytechnic | | | | | - | | |
| 2 | Treasury (Bank Interest and Returns on Investment) | | 87,238,217 | 67,991,357 | 61,129,598 | 216,359,172 | | |
| | | | | | | | | |
| | Total | | 150,477,189 | 318,158,608 | 267,200,622 | 735,836,419 | | |
| | | | | | | | | |
| | Recurrent Receipts from Local Govts. | | | | | | | |
| 18012 | Grants & Reimbursement from Local Govts. (Special Services) | 269,000,000 | 22,381,000 | 22,381,000 | 22,381,000 | 67,143,000 | 99.8% | -0.2% |
| 18012 | Grants & Reimbursement from Local Govts. (Min of Local Govt.) | 200,000,000 | 20,594,250 | 20,031,825 | 20,288,858 | 60,914,933 | 121.8% | 21.8% |
| 18012 | Grants & Reimbursement from Local Govts. (State University) | 252,000,000 | 82,376,998 | 80,127,301 | 81,155,431 | 243,659,730 | 386.8% | 286.8% |
| 18012 | Grants & Reimbursement from Local Govts. (Min of Water Res.) | 466,000,000 | 38,825,708 | 38,825,708 | 38,825,708 | 116,477,124 | 100.0% | 0.0% |
| 18012 | Grants & Reimbursement from Local Govts. (Min of Works) | 600,000,000 | 44,411,600 | 44,411,600 | 44,411,600 | 133,234,800 | 88.8% | -11.2% |
| 18012 | Grants & Reimbursement from Local Govts. (Local Govt Audit) | 200,000,000 | 20,594,250 | 20,031,825 | 20,288,858 | 60,914,933 | 121.8% | 21.8% |
| 18012 | Grants & Reimbursement from Local Govts. (LGSC) | 400,000,000 | 41,188,499 | 40,063,650 | 40,577,716 | 121,829,865 | 121.8% | 21.8% |
| 18012 | Grants & Reimbursement from Local Govts. (Rehabilitation Board) | 82,000,000 | 8,857,800 | 8,425,200 | 8,425,200 | 25,708,200 | 125.4% | 25.4% |
| 18012 | Grants & Reimbursement from Local Govts. (Religious Affairs) | 110,000,000 | 9,045,000 | 9,045,000 | 9,045,000 | 27,135,000 | 98.7% | -1.3% |
| 18012 | Grants & Reimbursement from Local Govts. (State Independent Electoral Commission) | - | | | | | | |
| | Total Recurrent receipts from LGAs | 2,579,000,000 | 288,275,104 | 283,343,110 | 285,399,371 | 857,017,584 | 132.9% | 32.9% |

| JIGAWA STATE ESTIMATES, 2018 | | | | | | | | |
|--|--|-----------------------------|---------------------------|----------------------|----------------------|----------------------|----------------------|------------|
| First Quarter Implementation Report - Personnel Cost | | | | | | | | |
| Administrative Code | Organazations | Other Recurrent Expenditure | January to March Outturns | | | Total Outturns | Prorated Performance | Variance |
| | | | January | February | March | | | |
| | Consolidated Estimates | 43,314,000,000 | 3,333,464,010 | 3,234,379,098 | 3,167,448,148 | 9,735,291,256 | 90% | 10% |
| 11100100101 | Government House | 29,100,000 | 2,327,846 | 2,345,522 | 2,345,322 | 7,018,690 | 96% | 4% |
| 11100100201 | Deputy Governor's Office | 8,397,000 | 618,710 | 617,173 | 535,050 | 1,770,932 | 84% | 16% |
| 11100100300 | Directorate of Protocol | 4,552,000 | 332,709 | 332,709 | 332,709 | 998,126 | 88% | 12% |
| 11100100400 | Due Process & Project Monitoring Bureau | 29,929,000 | 1,764,439 | 1,764,439 | 1,764,439 | 5,293,316 | 71% | 29% |
| 11100100700 | Pilgrim Welfare Agency | 41,095,000 | 2,879,061 | 2,879,061 | 2,853,031 | 8,611,153 | 84% | 16% |
| 11100800100 | State Emergency Management Agency | 17,475,000 | 1,348,508 | 1,348,508 | 1,348,508 | 4,045,524 | 93% | 7% |
| 11101300100 | Administration & Finance Directorate | 287,500,000 | 20,720,494 | 16,128,610 | 16,128,610 | 52,977,715 | 74% | 26% |
| 11101300101 | SSG's Office - Governor & Deputy Governor (CRFC) | 142,260,000 | 1,355,000 | 1,355,000 | 1,355,000 | 4,065,000 | 100% | 0% |
| 11101300200 | Liaison Office Kaduna | 5,740,000 | 426,525 | 426,525 | 426,525 | 1,279,575 | 89% | 11% |
| 11101300300 | Liaison Office Lagos | 3,624,000 | 273,394 | 273,394 | 273,394 | 820,183 | 91% | 9% |
| 11101300500 | Liaison Office Abuja | 4,665,000 | 337,816 | 337,816 | 337,816 | 1,013,448 | 87% | 13% |
| 11101300600 | Chieftaincy & Religious Affairs Department | 142,000,000 | 2,237,098 | 2,237,098 | 2,237,098 | 6,711,294 | 19% | 81% |
| 11101400100 | Research, Evaluation and Political Affairs Directora | 4,352,000 | 295,814 | 295,814 | 295,814 | 887,441 | 82% | 18% |
| 11101800100 | Special Service Directorate | 22,398,000 | 2,018,150 | 2,015,656 | 1,979,449 | 6,013,255 | 107% | -7% |
| 11101800200 | Council Affairs Department | 824,000 | 26,030 | 26,030 | 26,030 | 78,090 | 38% | 62% |
| 11200100100 | State House of Assembly | 399,902,000 | 29,470,729 | 25,296,118 | 25,174,588 | 79,941,435 | 80% | 20% |
| 12500100100 | Office of the Head of State Civil Service | 201,600,000 | 15,298,629 | 11,574,940 | 11,574,940 | 38,448,510 | 76% | 24% |
| 12500100200 | Establishment and Service Matters Directorate | 470,324,000 | 34,423,718 | 34,202,452 | 33,911,624 | 102,537,795 | 87% | 13% |
| 12500100400 | Directorate of Salary and Pension Administration | 619,112,000 | 51,394,583 | 1,391,021 | 1,463,544 | 54,249,148 | 35% | 65% |
| 12500100406 | State Pension (Pension and Grtuities) | 600,000,000 | 53,371,137 | 53,236,621 | 53,700,002 | 160,307,761 | 107% | -7% |
| 12500100500 | Manpower Development Institute | 54,146,000 | 3,480,368 | 3,480,368 | 3,480,368 | 10,441,104 | 77% | 23% |
| 12500100600 | Guidance and Counselling Department | 1,752,000 | 127,402 | 127,402 | 145,465 | 400,270 | 91% | 9% |
| 14000100100 | Office of the Auditor General | 69,000,000 | 5,157,349 | 5,061,303 | 5,063,194 | 15,281,846 | 89% | 11% |
| 14000100101 | State Auditor General (CRFC) | 5,428,000 | 566,741 | 441,954 | 441,954 | 1,450,649 | 107% | -7% |
| 14000200100 | Directorate of Local Government Audit | 66,000,000 | 4,573,726 | 4,577,240 | 4,580,753 | 13,731,719 | 83% | 17% |
| 14000200101 | Office of the Auditor General Local Government Au | 5,428,000 | 566,741 | 441,954 | 441,954 | 1,450,649 | 107% | -7% |
| 14700100100 | Civil Service Commission | 7,263,000 | 502,765 | 502,766 | 510,902 | 1,516,432 | 84% | 16% |
| 14700100101 | Office of the Chairman and Members (CRFC) | 16,158,000 | 1,686,954 | 1,315,512 | 1,315,512 | 4,317,978 | 107% | -7% |
| 14700200100 | Local Government Service Commission | 9,000,000 | 327,691 | 327,691 | 327,691 | 983,073 | 44% | 56% |
| 14700200101 | Office of the Chairman and Members LCSC (CRFC) | 21,328,000 | 2,226,799 | 1,736,497 | 1,736,497 | 5,699,793 | 107% | -7% |
| 14800100100 | State Independent Electoral Commission | 6,636,000 | 524,692 | 524,692 | 524,692 | 1,574,076 | 95% | 5% |
| 14800100101 | Office of the SIEC Chairman and Members (CRFC) | 42,268,000 | 3,796,127 | 2,949,245 | 3,370,210 | 10,115,582 | 96% | 4% |
| 21500100100 | Ministry of Agriculture & Natural Resources | 322,669,000 | 26,370,972 | 26,356,222 | 26,269,367 | 78,996,561 | 98% | 2% |
| 21502102100 | Jigawa State Agricultural Research Institute | 89,840,000 | 6,640,241 | 6,640,241 | 6,640,241 | 19,920,723 | 89% | 11% |
| 21510200100 | Jigawa State Agricultural & Rural Development Aut | 365,155,000 | 29,530,428 | 29,484,210 | 29,489,572 | 88,504,209 | 97% | 3% |
| 22000100100 | Ministry of Finance & Economic Planning | 330,444,000 | 23,767,435 | 23,809,682 | 23,953,049 | 71,530,167 | 87% | 13% |
| 22000300100 | Budget and Economic Planning Directorate | 40,024,000 | 2,832,056 | 2,857,483 | 2,857,483 | 8,547,023 | 85% | 15% |
| 22000300200 | Economic Planning Board | - | - | - | - | - | - | - |
| 22000700100 | Office of the Accountant General | 1,400,000,000 | 115,356,785 | 114,856,785 | - | 230,213,570 | 66% | 34% |
| 22000700101 | Accountant General Office (CRFC) | 5,428,000 | 566,741 | 441,954 | 441,954 | 1,450,649 | 107% | -7% |
| 22000800100 | Board of Internal Revenue | 108,385,000 | 7,343,000 | 7,357,562 | 7,334,660 | 22,035,222 | 81% | 19% |
| 22000800101 | Office of the Chairman Board of Internal Revenue | 5,428,000 | 1,188,481 | 908,908 | 908,908 | 3,006,297 | 222% | -122% |
| 22001200100 | Jigawa State Bureau of Statistics | 5,865,000 | - | - | - | - | 0% | - |
| 22200100100 | Ministry of Commerce, Industries and Co-operative | 62,566,000 | 4,737,307 | 4,761,332 | 4,761,332 | 14,259,971 | 91% | 9% |
| 22200100200 | Mineral Resources Development Agency | 8,869,000 | 670,142 | 670,142 | 676,847 | 2,017,131 | 91% | 9% |
| 22200100300 | State Investment Promotion Agency | 13,760,000 | - | - | - | - | 0% | - |
| 22700600100 | Directorate of Economic Empowerment | 60,378,000 | 4,549,918 | 4,556,339 | 4,561,199 | 13,667,456 | 91% | 9% |
| 23400100100 | Ministry of Works & Transport | 176,033,000 | 12,583,412 | 12,688,311 | 12,630,892 | 37,902,615 | 86% | 14% |
| 23400400100 | Jigawa Roads Maintenance Agency | 10,820,000 | 816,666 | 816,873 | 817,080 | 2,450,619 | 91% | 9% |
| 23400800300 | Rural Electricity Board | 28,674,000 | 2,169,180 | 2,161,878 | 2,161,878 | 6,492,936 | 91% | 9% |
| 23400900100 | Fire Service Directorate | 75,166,000 | 5,329,411 | 5,440,537 | 5,440,537 | 16,210,485 | 86% | 14% |
| 25200100100 | Ministry of Water Resources | 18,847,000 | 1,268,118 | 1,259,561 | 1,259,561 | 3,787,240 | 80% | 20% |
| 25210200100 | Jigawa state Water Board | 161,443,000 | 12,340,033 | 12,150,232 | 12,128,595 | 36,618,861 | 91% | 9% |
| 25210300100 | Rural Water Supply and Sanitation Agency | 31,880,000 | 2,285,433 | 2,271,966 | 2,239,038 | 6,796,436 | 85% | 15% |
| 25210400100 | Small Town Water Supply Agency | 226,890,000 | 16,790,729 | 16,751,242 | 16,869,201 | 50,411,172 | 89% | 11% |
| 26000100100 | Ministry of Lands, Housing, Urban & Regional Planr | 76,500,000 | 5,306,438 | 5,196,937 | 5,151,599 | 15,654,975 | 82% | 18% |
| 26000200100 | Jigawa State Housing Authority | 12,958,000 | 1,008,805 | 1,000,805 | 1,000,805 | 3,010,416 | 93% | 7% |
| 26000300100 | Urban Development Board | 58,580,000 | 4,435,066 | 4,441,405 | 4,436,864 | 13,313,335 | 91% | 9% |
| 26000400100 | Dutse Capital Development Authority (DCDA) | 68,796,000 | 5,828,148 | 5,832,522 | 5,832,522 | 17,493,192 | 102% | -2% |
| 31800500100 | High Court of Justice | 438,291,000 | 31,685,835 | 24,839,686 | 42,225,383 | 98,750,904 | 90% | 10% |
| 31800600100 | Sharia Court of Appeal | 675,600,000 | 56,752,581 | 44,290,196 | 70,923,965 | 171,966,742 | 102% | -2% |
| 31801100100 | Judicial Service Commission | 78,799,000 | 5,996,252 | 3,253,381 | 3,276,422 | 12,526,055 | 64% | 36% |
| 32600100100 | Ministry of Justice | 126,563,000 | 11,967,707 | 9,802,931 | 9,516,475 | 31,287,113 | 99% | 1% |
| 32600200200 | Justice Sector and Law Reform Commission | 20,935,000 | 1,952,130 | 1,576,072 | 1,576,072 | 5,104,274 | 98% | 2% |
| 51400100100 | Ministry of Women Affairs & Social Development | 46,894,000 | 3,335,027 | 3,335,027 | 3,340,373 | 10,010,427 | 85% | 15% |
| 51400100200 | Jigawa State Rehabilitation Board | 36,596,000 | 2,543,273 | 2,543,273 | 2,523,187 | 7,609,732 | 83% | 17% |
| 51700100100 | Ministry of Education, Science & Technology | 2,868,000,000 | 212,411,994 | 212,393,331 | 238,145,268 | 662,950,592 | 92% | 8% |
| 51700100200 | State Educational Inspectorate & Monitoring Unit | 1,244,000 | 94,288 | 94,288 | 94,288 | 282,863 | 91% | 9% |

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| | | | | | | | | |
|-------------|---|----------------|---------------|---------------|---------------|---------------|------|------|
| 51700300100 | State Universal Basic Education Board | 220,000,000 | 13,783,361 | 13,745,343 | 13,388,370 | 40,917,074 | 74% | 26% |
| 51700300103 | Inspectorate Headquarters & Zones | 149,500,000 | 12,447,011 | 12,667,114 | 12,571,698 | 37,685,823 | 101% | -1% |
| 51700400100 | Local Education Authority | 16,200,000,000 | 1,223,851,580 | 1,222,940,342 | 1,220,419,679 | 3,667,211,601 | 91% | 9% |
| 51700800100 | Library Board | 47,898,000 | 3,647,305 | 3,647,305 | 3,655,288 | 10,949,898 | 91% | 9% |
| 51701000100 | Agency for Mass Education | 66,867,000 | 4,970,640 | 4,970,950 | 5,131,390 | 15,072,980 | 90% | 10% |
| 51701100100 | Nomadic Education Agency | 417,899,000 | 34,511,498 | 34,984,770 | 35,000,710 | 104,496,979 | 100% | 0% |
| 51701800100 | Jigawa State Polytechnic | 474,300,000 | 37,554,319 | 37,554,319 | 37,586,205 | 112,694,843 | 95% | 5% |
| 51701800200 | Bilyaminu Usman Polytechnic Hadejia | 372,338,000 | 29,219,378 | 29,760,611 | 29,594,285 | 88,574,275 | 95% | 5% |
| 51701900100 | Jigawa State College of Education | 979,391,000 | 82,140,901 | 82,621,476 | 82,437,564 | 247,199,941 | 101% | -1% |
| 51702100100 | Sule Lamido University | 818,200,000 | 57,172,169 | 39,057,136 | 39,299,989 | 135,529,294 | 66% | 34% |
| 51705500100 | Science & Technical Education Board | 482,868,000 | 38,876,976 | 41,526,523 | 41,563,750 | 121,967,249 | 101% | -1% |
| 51705600100 | Jigawa State Scholarship Board | 7,964,000 | 684,622 | 684,622 | 684,622 | 2,053,865 | 103% | -3% |
| 51705600200 | Dutse Model / Capital School | 150,500,000 | 11,368,669 | 11,877,059 | 11,877,059 | 35,122,787 | 93% | 7% |
| 51706000100 | Jigawa State College of Islamic Legal Studies | 381,600,000 | 29,364,908 | 29,352,465 | 29,310,631 | 88,028,004 | 92% | 8% |
| 51706100100 | Institute of Information Technology | 202,100,000 | 16,326,873 | 16,404,268 | 22,684,791 | 55,415,933 | 110% | -10% |
| 51706300100 | Islamic Education Bureau | 718,763,000 | 57,724,938 | 60,376,713 | 60,711,730 | 178,813,381 | 100% | 0% |
| 51706400100 | Bamaina Academy | 12,588,000 | - | - | - | - | 0% | 100% |
| 52100100100 | Ministry of Health | 750,500,000 | 40,944,243 | 41,283,874 | 39,811,505 | 122,039,621 | 65% | 35% |
| 52100100110 | Babura General Hospital | 192,300,000 | 13,939,490 | 14,352,391 | 14,437,881 | 42,729,762 | 89% | 11% |
| 52100100111 | Birnin Kudu General Hospital | 373,000,000 | 28,009,408 | 28,107,761 | 28,063,337 | 84,180,506 | 90% | 10% |
| 52100100112 | Birniwa General Hospital | 146,000,000 | 11,734,304 | 11,798,691 | 11,798,691 | 35,331,686 | 97% | 3% |
| 52100100113 | Dutse General Hospital | 480,000,000 | 35,544,561 | 36,016,753 | 36,636,123 | 108,197,437 | 90% | 10% |
| 52100100114 | Gumel General Hospital | 309,500,000 | 24,818,125 | 24,695,264 | 24,861,518 | 74,374,907 | 96% | 4% |
| 52100100115 | Gwaram Cottage Hospital | 115,379,000 | 9,671,085 | 9,377,586 | 9,377,586 | 28,426,257 | 99% | 1% |
| 52100100116 | Hadejia General Hospital | 509,000,000 | 40,482,134 | 41,245,060 | 41,518,328 | 123,245,522 | 97% | 3% |
| 52100100117 | Hadejia Tuberculosis and Leprosy Hospital | 51,038,000 | 3,870,396 | 3,525,773 | 3,525,773 | 10,921,942 | 86% | 14% |
| 52100100118 | Jahun General Hospital | 257,589,000 | 19,539,781 | 19,816,037 | 19,716,265 | 59,072,082 | 92% | 8% |
| 52100100119 | Kafin Hausa (Bulangu) Cottage Hospital | 96,362,000 | 7,369,182 | 7,361,556 | 7,127,395 | 21,858,133 | 91% | 9% |
| 52100100120 | Kafin Hausa General Hospital | 142,000,000 | 10,934,143 | 11,076,672 | 11,076,672 | 33,087,487 | 93% | 7% |
| 52100100121 | Kazaure General Hospital | 398,678,000 | 27,644,281 | 27,842,336 | 27,894,857 | 83,381,475 | 84% | 16% |
| 52100100122 | Kazaure Psychiatric Hospital | 39,544,000 | 2,849,776 | 2,849,776 | 2,849,776 | 8,549,328 | 86% | 14% |
| 52100100123 | Ringim General Hospital | 238,000,000 | 18,052,900 | 18,405,202 | 18,411,059 | 54,869,161 | 92% | 8% |
| 52100300100 | Primary Health Care Development Agency | 133,805,000 | 15,063,822 | 14,645,568 | 15,162,426 | 44,871,816 | 134% | -34% |
| 52100300109 | Primary Health Care Development LGA Manageme | 4,066,000,000 | 343,488,920 | 343,950,247 | 318,930,503 | 1,006,369,670 | 99% | 1% |
| 52110400107 | School of Nursing Birnin Kudu | 252,000,000 | 18,873,358 | 18,508,588 | 18,020,818 | 55,402,764 | 88% | 12% |
| 52110400109 | School of Nursing Hadejia | 13,516,000 | - | - | - | - | 0% | 100% |
| 52110600100 | School of Health Technology | 194,085,000 | 15,421,565 | 15,450,086 | 15,804,845 | 46,676,496 | 96% | 4% |
| 52111600100 | Rasheed Shekoni Specialist Hospital | 774,000,000 | 64,848,890 | 65,894,591 | 65,785,782 | 196,529,262 | 102% | -2% |
| 52300100100 | Ministry of Information Youths, Sports and Culture | 100,404,000 | 7,964,133 | 7,890,844 | 7,789,778 | 23,644,755 | 94% | 6% |
| 52300200100 | History and Culture Bureau | 24,397,000 | 1,835,205 | 1,835,205 | 1,835,205 | 5,505,615 | 90% | 10% |
| 52300300100 | Jigawa State Television | 50,700,000 | 4,069,095 | 4,086,629 | 3,947,467 | 12,103,191 | 95% | 5% |
| 52300400100 | Jigawa State Broadcasting Corporation (Radio) | 105,619,000 | 8,133,479 | 7,951,946 | 7,908,270 | 23,993,695 | 91% | 9% |
| 52300700100 | Jigawa State Sports Council | 71,000,000 | 4,294,433 | 4,358,244 | 4,245,277 | 12,897,954 | 73% | 27% |
| 53500100100 | Ministry of Environment | 112,524,000 | 8,775,350 | 8,682,380 | 8,682,380 | 26,140,109 | 93% | 7% |
| 53501600100 | Jigawa State Environmental Protection Agency (JISE) | 290,650,000 | 22,568,340 | 22,619,890 | 22,651,641 | 67,839,870 | 93% | 7% |
| 53505600100 | Alternative Energy Agency | 2,058,000 | 156,220 | 156,220 | 156,220 | 468,659 | 91% | 9% |
| 55100100100 | Ministry Of Local Government | 50,000,000 | 4,010,468 | 4,010,468 | 4,015,710 | 12,036,646 | 96% | 4% |

| JIGAWA STATE ESTIMATES, 2018 | | | | | | | |
|---|--|-----------------------------|---------------------------|----------------------|----------------------|----------------------|-------------------|
| First Quarter Implementation Report - Other Recurrent Expenditure | | | | | | | |
| Administrative Code | Organazations | Other Recurrent Expenditure | January to March Outturns | | | Total Outturns | Prorated Performa |
| | | | January | February | March | | |
| | Consolidated Estimates | 24,222,000,000 | 1,387,770,381 | 1,436,051,900 | 1,649,216,273 | 4,473,038,553 | 74% |
| 11100100101 | Government House | 900,000,000 | 58,923,395 | 42,964,645 | 24,725,500 | 126,613,540 | 56% |
| 11100100201 | Deputy Governor's Office | 310,000,000 | 24,997,399 | 25,123,387 | 25,060,393 | 75,181,179 | 97% |
| 11100100300 | Directorate of Protocol | 180,000,000 | 18,139,900 | 15,413,000 | 15,426,000 | 48,978,900 | 109% |
| 11100100400 | Due Process & Project Monitoring Bureau | 48,000,000 | 5,466,129 | 5,466,129 | 3,966,129 | 14,898,387 | 124% |
| 11100100700 | Pilgrim Welfare Agency | 450,000,000 | 250,000 | 19,000,000 | 186,250,000 | 205,500,000 | 183% |
| 11100800100 | State Emergency Management Agency | 100,000,000 | 3,592,769 | 4,596,000 | 366,129 | 8,554,898 | 34% |
| 11101300100 | Administration & Finance Directorate | 343,000,000 | 30,308,759 | 36,638,216 | 17,044,516 | 83,991,491 | 98% |
| 11101300200 | Liaison Office Kaduna | 4,800,000 | 300,000 | 300,000 | 300,000 | 900,000 | 75% |
| 11101300300 | Liaison Office Lagos | 12,000,000 | 500,000 | 500,000 | 500,000 | 1,500,000 | 50% |
| 11101300400 | Liaison Office Kano | 1,200,000 | 100,000 | 100,000 | 100,000 | 300,000 | 100% |
| 11101300500 | Liaison Office Abuja | 40,000,000 | 2,000,000 | 2,000,000 | 3,474,000 | 7,474,000 | 75% |
| 11101300600 | Chieftaincy & Religious Affairs Department | 45,000,000 | 9,845,000 | 9,845,000 | 27,281,821 | 46,971,821 | 418% |
| 11101400100 | Research, Evaluation and Political Affairs Directorate | 55,000,000 | 3,857,500 | 14,578,000 | 700,000 | 19,135,500 | 139% |
| 11101800100 | Special Service Directorate | 725,000,000 | 50,121,000 | 40,621,000 | 44,488,670 | 135,230,670 | 75% |
| 11101800200 | Council Affairs Department | 9,200,000 | 700,000 | 1,145,500 | 1,400,000 | 3,245,500 | 141% |
| 11200100100 | State House of Assembly | 1,910,000,000 | 166,956,581 | 193,019,595 | 132,300,000 | 492,276,176 | 103% |
| 12500100100 | Office of the Head of State Civil Service | 363,000,000 | 21,304,329 | 27,994,621 | 26,399,467 | 75,698,417 | 83% |
| 12500100200 | Establishment and Service Matters Directorate | 9,000,000 | 500,000 | 500,000 | 500,000 | 1,500,000 | 67% |
| 12500100300 | Manpower Development and Training Directorate | 76,000,000 | 6,000,000 | 6,000,000 | 6,000,000 | 18,000,000 | 95% |
| 12500100400 | Directorate of Salary and Pension Administration | 6,000,000 | 266,129 | 266,129 | 1,064,516 | 1,596,774 | 106% |
| 12500100500 | Manpower Development Institute | 67,652,000 | 375,562 | 375,562 | 3,697,363 | 4,448,487 | 26% |
| 12500100600 | Guidance and Counselling Department | 18,000,000 | 150,000 | 4,116,982 | 734,000 | 5,000,982 | 111% |
| 14000100100 | Office of the Auditor General | 24,000,000 | 666,129 | 666,129 | 666,129 | 1,998,387 | 33% |
| 14000200100 | Directorate of Local Government Audit | 94,000,000 | 20,594,250 | 20,031,825 | 20,288,858 | 60,914,933 | 259% |
| 14700100100 | Civil Service Commission | 9,600,000 | 684,144 | 684,144 | 698,780 | 2,067,068 | 86% |
| 14700200100 | Local Government Service Commission | 286,000,000 | 41,188,499 | 40,063,650 | 40,577,716 | 121,829,865 | 170% |
| 14800100100 | State Independent Electoral Commission | 40,000,000 | 3,546,099 | 1,900,000 | 3,544,181 | 8,990,280 | 90% |
| 21500100100 | Ministry of Agriculture & Natural Resources | 18,000,000 | 4,940,864 | 4,077,000 | 1,588,678 | 10,606,542 | 236% |
| 21502102100 | Jigawa State Agricultural Research Institute | 3,600,000 | 300,000 | 300,000 | 300,000 | 900,000 | 100% |
| 21510200100 | Jigawa State Agricultural & Rural Development Author | 12,000,000 | 678,325 | 678,325 | 697,526 | 2,054,176 | 68% |
| 21511511500 | Farmers And Herdsman Board | 3,600,000 | 792,000 | 300,000 | 300,000 | 1,392,000 | 155% |
| 22000100100 | Ministry of Finance & Economic Planning | 1,400,000,000 | 62,235,110 | 10,094,774 | 24,218,718 | 96,548,602 | 28% |
| 22000300100 | Budget and Economic Planning Directorate | 19,000,000 | 466,129 | 466,129 | 466,129 | 1,398,387 | 29% |
| 22000300103 | Contingency Fund Provision | 400,000,000 | - | - | - | - | 0% |
| 22000300200 | Economic Planning Board | 4,400,000 | - | 4,520,000 | 2,500,000 | 7,020,000 | 638% |
| 22000700100 | Office of the Accountant General | 24,000,000 | 500,000 | 500,000 | 500,000 | 1,500,000 | 25% |
| 22000700101 | Accountant General Office (CRFC) | 54,000,000 | 4,500,000 | 4,500,000 | 4,500,000 | 13,500,000 | 100% |
| 22000700107 | Treasury Department (Stabilization Fund Provision) | 600,000,000 | - | - | - | - | 0% |
| 22000700110 | Debt Management Unit | 4,442,000,000 | 190,123,867 | 188,957,436 | 190,123,867 | 569,205,170 | 51% |
| 22000800100 | Board of Internal Revenue | 37,000,000 | 466,129 | 4,956,000 | 1,176,129 | 6,598,258 | 71% |
| 22001200100 | Jigawa State Bureau of Statistics | 14,400,000 | - | - | - | - | 0% |
| 22200100100 | Ministry of Commerce, Industries and Co-operatives | 22,000,000 | 4,865,323 | 7,326,370 | 4,429,187 | 16,620,879 | 302% |
| 22200100200 | Mineral Resources Development Agency | 4,000,000 | 100,000 | 100,000 | 100,000 | 300,000 | 30% |
| 22200100300 | State Investment Promotion Agency | 30,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 3,000,000 | 40% |
| 22700600100 | Directorate of Economic Empowerment | 9,800,000 | 366,129 | 366,129 | 366,129 | 1,098,387 | 45% |
| 23400100100 | Ministry of Works & Transport | 1,219,000,000 | 162,615,772 | 106,357,612 | 134,486,692 | 403,460,076 | 132% |
| 23400400100 | Jigawa Roads Maintenance Agency | 24,000,000 | 316,129 | 316,129 | 316,129 | 948,387 | 16% |
| 23400800300 | Rural Electricity Board | 164,000,000 | 14,044,203 | 13,466,075 | 216,129 | 27,726,406 | 68% |
| 23400900100 | Fire Service Directorate | 7,200,000 | 600,000 | 600,000 | 600,000 | 1,800,000 | 100% |
| 25200100100 | Ministry of Water Resources | 921,100,000 | 91,183,266 | 84,587,228 | 76,579,803 | 252,350,296 | 110% |
| 25210200100 | Jigawa state Water Board | 22,400,000 | - | - | 4,928,000 | 4,928,000 | 88% |
| 25210300100 | Rural Water Supply and Sanitation Agency | 7,200,000 | 350,000 | 350,000 | 350,000 | 1,050,000 | 58% |
| 25210400100 | Small Town Water Supply Agency | 16,400,000 | 350,000 | 350,000 | 350,000 | 1,050,000 | 26% |
| 26000100100 | Ministry of Lands, Housing, Urban & Regional Planning | 18,000,000 | 900,000 | 900,000 | 900,000 | 2,700,000 | 60% |
| 26000200100 | Jigawa State Housing Authority | 13,000,000 | - | - | 2,600,000 | 2,600,000 | 80% |
| 26000300100 | Urban Development Board | 12,000,000 | - | - | 2,160,000 | 2,160,000 | 72% |
| 26000400100 | Dutse Capital Development Authority (DCDA) | 42,850,000 | 3,600,000 | 2,754,000 | 2,754,000 | 9,108,000 | 85% |
| 31800500100 | High Court of Justice | 150,000,000 | 5,350,000 | 5,350,000 | 5,350,000 | 16,050,000 | 43% |
| 31800600100 | Sharia Court of Appeal | 90,000,000 | 3,700,000 | 3,700,000 | 3,700,000 | 11,100,000 | 49% |
| 31801100100 | Judicial Service Commission | 20,500,000 | 500,000 | 500,000 | 2,730,678 | 3,730,678 | 73% |
| 32600100100 | Ministry of Justice | 114,000,000 | 649,194 | 1,316,000 | 22,958,206 | 24,923,400 | 87% |
| 32600200200 | Justice Sector and Law Reform Commission | 10,400,000 | 266,129 | 266,129 | 266,129 | 798,387 | 31% |
| 51400100100 | Ministry of Women Affairs & Social Development | 13,000,000 | 2,588,951 | 150,000 | 5,325,003 | 8,063,954 | 248% |
| 51400100200 | Jigawa State Rehabilitation Board | 540,000,000 | 18,563,000 | 90,534,000 | 85,752,200 | 194,849,200 | 144% |
| 51700100100 | Ministry of Education, Science & Technology | 2,459,000,000 | 56,084,028 | 134,564,220 | 207,961,096 | 398,609,344 | 65% |
| 51700100200 | State Educational Inspectorate & Monitoring Unit | 18,000,000 | 1,200,000 | - | 2,400,000 | 3,600,000 | 80% |
| 51700300100 | State Universal Basic Education Board | 942,372,000 | 9,993,494 | 9,993,494 | 9,999,539 | 29,986,528 | 13% |
| 51700300103 | Inspectorate Headquarters & Zones | 10t | - | - | - | - | 0% |

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| | | | | | | | |
|-------------|---|---------------|-------------------|-------------------|---------------------|-------------------|-------------|
| 51700800100 | Library Board | 3,600,000 | 150,000 | 150,000 | 150,000 | 450,000 | 50% |
| 51701000100 | Agency for Mass Education | 5,400,000 | 300,000 | 300,000 | 300,000 | 900,000 | 67% |
| 51701100100 | Nomadic Education Agency | 8,350,000 | 850,000 | 850,000 | 850,000 | 2,550,000 | 122% |
| 51701800100 | Jigawa State Polytechnic | 86,000,000 | | 3,851,300 | 27,411,400 | 31,262,700 | 145% |
| 51701800200 | Bilyaminu Usman Polytechnic Hadejia | 60,000,000 | 5,023,462 | 4,020,060 | 2,603,402.00 | 11,646,924 | 78% |
| 51701900100 | Jigawa State College of Education | 110,000,000 | 3,909,395 | 14,193,981 | 8,760,901 | 26,864,277 | 98% |
| 51702100100 | Sule Lamido University | 378,500,000 | 82,376,998 | 80,127,301 | 80,127,301 | 242,631,600 | 256% |
| 51705500100 | Science & Technical Education Board | 430,000,000 | 13,847,000 | 44,474,920 | 17,162,500 | 75,484,420 | 70% |
| 51705600100 | Jigawa State Scholarship Board | 1,206,000,000 | 350,000 | 350,000 | 350,000 | 1,050,000 | 0% |
| 51705600200 | Dutse Model / Capital School | 100,000,000 | | | 11,400,000 | 11,400,000 | 46% |
| 51706000100 | Jigawa State College of Islamic Legal Studies | 70,000,000 | | | 16,030,000 | 16,030,000 | 92% |
| 51706100100 | Institute of Information Technology | 220,500,000 | | | 18,475,758 | 18,475,758 | 34% |
| 51706300100 | Islamic Education Bureau | 490,000,000 | 7,999,650 | 29,484,000 | 2,250,000 | 39,733,650 | 32% |
| 51706400100 | Bamaina Academy | 6,000,000 | 400,000 | 400,000 | 400,000 | 1,200,000 | 80% |
| 52100100100 | Ministry of Health | 172,000,000 | 96,530,859 | 4,392,000 | 11,959,390 | 112,882,249 | 263% |
| 52100100110 | Babura General Hospital | 4,000,000 | 240,501 | 247,501 | 249,153 | 737,155 | 74% |
| 52100100111 | Birnin Kudu General Hospital | 4,000,000 | 240,874 | 240,874 | 249,383 | 731,132 | 73% |
| 52100100112 | Birniwa General Hospital | 4,000,000 | 235,760 | 235,760 | 248,596 | 720,116 | 72% |
| 52100100113 | Dutse General Hospital | 4,250,000 | 180,486 | 180,486 | 240,639 | 601,610 | 57% |
| 52100100114 | Gumel General Hospital | 4,000,000 | 218,650 | 218,650 | 244,817 | 682,118 | 68% |
| 52100100115 | Gwaram Cottage Hospital | 2,300,000 | 300,000 | 300,000 | 300,000 | 900,000 | 157% |
| 52100100116 | Hadejia General Hospital | 4,250,000 | 217,807 | 217,807 | 244,966 | 680,579 | 64% |
| 52100100117 | Hadejia Tuberculosis and Leprosy Hospital | 1,450,000 | 196,235 | 196,235 | 99,409 | 491,880 | 136% |
| 52100100118 | Jahun General Hospital | 4,000,000 | 246,489 | 246,489 | 249,935 | 742,912 | 74% |
| 52100100119 | Kafin Hausa (Bulangu) Cottage Hospital | 2,300,000 | 150,000 | 150,000 | 150,000 | 450,000 | 78% |
| 52100100120 | Kafin Hausa General Hospital | 4,000,000 | 249,991 | 249,991 | 249,290 | 749,273 | 75% |
| 52100100121 | Kazaure General Hospital | 4,000,000 | 141,087 | 141,087 | 242,056 | 524,231 | 52% |
| 52100100122 | Kazaure Psychiatric Hospital | 1,450,000 | 100,000 | 100,000 | 100,000 | 300,000 | 83% |
| 52100100123 | Ringim General Hospital | 4,000,000 | 246,489 | 246,489 | 248,954 | 741,931 | 74% |
| 52100200100 | Jigawa State Agency for the Control of AIDS | 1,800,000 | | | | - | 0% |
| 52100300100 | Primary Health Care Development Agency | 64,612,000 | 6,253,258 | 3,116,129 | 3,116,129 | 12,485,516 | 77% |
| 52100300200 | Auyo Local Govt. PHCD Management Office | 4,300,000 | 250,000 | 250,000 | 250,000 | 750,000 | 70% |
| 52100300300 | Babura Local Govt. PHCD management Office | 3,950,000 | 260,000 | 260,000 | 260,000 | 780,000 | 79% |
| 52100300400 | Birnin Kudu Local Govt. PHCD Management Office | 3,755,000 | 260,000 | 260,000 | 260,000 | 780,000 | 83% |
| 52100300500 | Birniwa Local Govt. PHCD Management Office | 4,490,000 | 260,000 | 260,000 | 260,000 | 780,000 | 69% |
| 52100300600 | Buji Local Govt. PHCD Management Office | 4,700,000 | 250,000 | 100,000 | 350,000 | 700,000 | 60% |
| 52100300700 | Dutse Local Govt. PHCD Management Office | 3,800,000 | 260,000 | 260,000 | 260,000 | 780,000 | 82% |
| 52100300800 | Gagarawa Local Govt. PHCD Management Office | 5,951,000 | 250,000 | 250,000 | 250,000 | 750,000 | 50% |
| 52100300900 | Garki Local Govt. PHCD Management Office | 4,240,000 | 260,000 | 100,000 | 360,000 | 720,000 | 68% |
| 52100301000 | Gumel Local Govt. PHCD Management Office | 5,885,000 | 260,000 | 260,000 | 260,000 | 780,000 | 53% |
| 52100301100 | Guri Local Govt. PHCD Management Office | 3,400,000 | 250,000 | 250,000 | 250,000 | 750,000 | 88% |
| 52100301200 | Gwaram Local Govt. PHCD Management Office | 4,666,000 | 260,000 | 300,000 | 560,000 | 1,120,000 | 96% |
| 52100301300 | Gwiwa Local Govt. PHCD Management Office | 3,500,000 | 260,000 | 260,000 | 260,000 | 780,000 | 89% |
| 52100301400 | Hadejia Local Govt. PHCD Management Office | 3,440,000 | 220,000 | 220,000 | 220,000 | 660,000 | 77% |
| 52100301500 | Jahun Local Govt. PHCD Management Office | 4,300,000 | 260,000 | 260,000 | 260,000 | 780,000 | 73% |
| 52100301600 | Kafin Hausa Local Govt. PHCD Management office | 4,164,000 | 260,000 | 260,000 | 260,000 | 780,000 | 75% |
| 52100301700 | Kaugama Local Govt. PHCD Management office | 4,165,000 | 260,000 | 260,000 | 260,000 | 780,000 | 75% |
| 52100301800 | Kazaure Local Govt. PHCD Management Office | 4,000,000 | 260,000 | 260,000 | 260,000 | 780,000 | 78% |
| 52100301900 | Kiri Kasamma Local Govt. PHCD Management Office | 3,160,000 | 260,000 | 260,000 | 260,000 | 780,000 | 99% |
| 52100302000 | Kiyawa Local Govt. PHCD Management Office | 5,250,000 | - | 100,000 | 359,846 | 459,846 | 35% |
| 52100302100 | Maigatari Local Govt. PHCD Management Office | 5,680,000 | - | 100,000 | 360,000 | 460,000 | 32% |
| 52100302200 | Mallam Madori Local Govt. PHCD Management Office | 3,720,000 | - | 100,000 | 369,065 | 469,065 | 50% |
| 52100302300 | Miga local Govt. PHCD Management Office | 3,130,000 | 260,000 | 260,000 | 260,000 | 780,000 | 100% |
| 52100302400 | Ringim Local Govt. PHCD Management Office | 3,750,000 | 250,000 | 250,000 | 250,000 | 750,000 | 80% |
| 52100302500 | Roni Local Govt. PHCD Management Office | 4,000,000 | 250,000 | 100,000 | 350,000 | 700,000 | 70% |
| 52100302600 | Sule Tankarkar Local Govt. PHCD Management Office | 6,608,000 | 250,000 | 250,000 | 250,000 | 750,000 | 45% |
| 52100302700 | Taura Local Govt. PHCD Management Office | 4,100,000 | 260,000 | 260,000 | 360,000 | 880,000 | 86% |
| 52100302800 | Yankwashi Local Govt. PHCD Management Office | 4,000,000 | 250,000 | 250,000 | 250,000 | 750,000 | 75% |
| 52110400103 | Office of the Provost College of Nursing & Midwifery | 43,000,000 | 300,000 | 1,516,710 | 300,000 | 2,116,710 | 20% |
| 52110400107 | School of Nursing Birnin Kudu | 15,000,000 | 500,000 | 500,000 | 195,928 | 1,195,928 | 32% |
| 52110400108 | School of Midwifery Birnin Kudu | 11,600,000 | 181,956 | 181,956 | 200,000 | 563,912 | 19% |
| 52110400109 | School of Nursing Hadejia | 12,000,000 | | | | - | 0% |
| 52110600100 | School of Health Technology | 86,000,000 | 4,986,000 | 4,683,881 | 4,780,000 | 14,449,881 | 67% |
| 52111600100 | Rasheed Shekoni Specialist Hospital | 90,000,000 | 1,226,885 | 1,226,885 | 1,226,885 | 3,680,655 | 16% |
| 52300100100 | Ministry of Information Youths, Sports and Culture | 66,000,000 | 3,133,729 | 8,154,632 | 10,229,194 | 21,517,555 | 130% |
| 52300200100 | History and Culture Bureau | 12,160,000 | 316,129 | 316,129 | 316,129 | 948,387 | 31% |
| 52300300100 | Jigawa State Television | 16,600,000 | 1,850,000 | 850,000 | 1,000,000 | 3,700,000 | 89% |
| 52300400100 | Jigawa State Broadcasting Corporation (Radio) | 38,450,000 | 603,632 | 246,256 | 246,256 | 1,096,144 | 11% |
| 52300500100 | Jigawa State Printing Press | 9,600,000 | 150,000 | 150,000 | 150,000 | 450,000 | 19% |
| 52300700100 | Jigawa State Sports Council | 48,650,000 | 6,869,500 | 1,706,000 | 1,706,000 | 10,281,500 | 85% |
| 53500100100 | Ministry of Environment | 9,600,000 | 400,000 | 400,000 | 400,000 | 1,200,000 | 50% |
| 53501600100 | Jigawa State Environmental Protection Agency (JISEPA) | 36,000,000 | 3,549,194 | 3,000,000 | 3,000,000 | 9,549,194 | 106% |
| 53505600100 | Alternative Energy Agency | 1,800,000 | 512,500 | 300,000 | 300,000 | 1,112,500 | 247% |
| 55100100100 | Ministry Of Local Government | 100,000,000 | 20,594,250 | 20,031,825 | 20,288,858 | 60,914,933 | 244% |

| JIGAWA STATE ESTIMATES, 2018 | | | |
|---|---|-----------------------|---------------------------------|
| First Quarter Implementation Report - Capital Expenditure | | | |
| Administrative Code | Project Descriptions | Approved Estimates | Actual Expenditure (Jan. - Mar) |
| | Consolidated Capital Expenditure Estimates | 71,134,000,000 | 10,759,109,607 |
| 01 | Administrative | 3,277,050,000 | 322,863,877 |
| 02 | Economic | 39,784,900,000 | 6,737,358,190 |
| 03 | Law & Justice | 234,000,000 | 18,931,559 |
| 04 | Social | 27,838,050,000 | 3,679,955,981 |
| 01 | Administrative | 3,277,050,000 | 322,863,877 |
| 011100100101 | Government House | | |
| 010011 | Procurement of Official and Utility Vehicles for Government Agencies | 300,000,000 | |
| 011100100201 | Deputy Governor's Office | | |
| 010000 | Deputy Governor's Office Special Expenditure | 10t | |
| 011100100700 | Pilgrim Welfare Agency | | |
| 010039 | Pilgrims Welfare Agency (Special Expenditure Provision) | 7,050,000 | |
| 011100800100 | State Emergency Management Agency | | |
| 010017 | Emergency Response & Preparedness (Relief Materials & Interventions) | 50,000,000 | |
| 011101300100 | Administration & Finance Directorate | | |
| 010001 | Cabinet Office Projects (Renovations, Furnishing and Extensions) | 120,000,000 | |
| 010002 | Administration & Finance (Special Expenditure) | 10,000,000 | |
| 010019 | Counterpart Funding Of UNICEF Assisted Programs | 15,000,000 | |
| 010032 | UNICEF Assisted Budget Support Programs | 10t | |
| 011101300600 | Chieftaincy & Religious Affairs Department | | |
| 010038 | Religious Affairs Projects | 1,190,000,000 | 49,189,823 |
| 011101800100 | Special Service Directorate | | |
| 010014 | Provision Security Installations and Equipment | 10,000,000 | 36,342,520 |
| 011200100100 | State House of Assembly | | |
| 010010 | House of Assembly Project & Other Asset Acquisitions | 200,000,000 | |
| 020505 | House of Assembly Speaker's and Deputy Speaker's Residences | 10t | |
| 020506 | Legislative Quarters / Residences | 1,100,000,000 | 237,331,534 |
| 012500100100 | Office of the Head of State Civil Service | | |
| 010003 | Office Of The Head Of Service - Government-wide Special Expenditure Provision | 30,000,000 | |
| 012500100400 | Directorate of Salary and Pension Administration | | |
| 010037 | Salary and Pension Administration (Special Expenditure) | 5,000,000 | |
| 012500100500 | Manpower Development Institute | | |
| 010016 | Manpower Development Institute Projects & Programmes | 150,000,000 | |
| 014000100100 | Office of the Auditor General | | |
| 010018 | Office For Resident Auditors | 10,000,000 | |
| 014000200100 | Directorate of Local Government Audit | | |
| 010006 | Directorate Of Local Government Audit Programmes | 30,000,000 | |
| 014700200100 | Local Government Service Commission | | |
| 010008 | Local Government Service Commission (Special Expenditure) | 35,000,000 | |
| 014800100100 | State Independent Electoral Commission | | |
| 010009 | State Independent Electoral Commission Headquarters | 15,000,000 | |

| | | | |
|---------------------|--|-----------------------|----------------------|
| 02 | Economic | 39,784,900,000 | 6,737,358,190 |
| 021500100100 | Ministry of Agriculture & Natural Resources | | |
| 020005 | Purchase Of Grains For Buffer Stock | 50,000,000 | |
| 020006 | Commercial Agriculture Credit Scheme Projects & Programmes Interventions | 2,000,000,000 | |
| 020009 | Food and Nutrition Agric. Support & Interventions | 10,000,000 | |
| 020010 | Agricultural Planning and Information System Development | 5,000,000 | |
| 020012 | Farm Settlements and Farm Clusters Development and Support | 30,000,000 | |
| 020014 | Field Crop Protection and Termite Control | 45,000,000 | |
| 020015 | Horticultural Crops Development | 15,000,000 | |
| 020016 | Fertilizer Procurement | 10t | |
| 020017 | Crop Rehabilitation Programme | 15,000,000 | |
| 020018 | Agricultural Mechanization & Procurement of Agriculture Plants and Implements | 10t | |
| 020020 | Veterinary Clinics | 40,000,000 | |
| 020022 | Disease Control and Eradication Scheme | 40,000,000 | |
| 020026 | Livestock Investigation and Breeding Centres | 12,000,000 | |
| 020028 | Fish Seedling Multiplication | 10,000,000 | |
| 020029 | Artisan Fisheries Development | 10,000,000 | |
| 020030 | Meat Inspection and Hygiene Promotion | 5,000,000 | |
| 020031 | Avian Influenza Control Project | 6,000,000 | |
| 020033 | Borehole - Based Minor Irrigation Scheme | 150,000,000 | |
| 021502102100 | Jigawa State Agricultural Research Institute | | |
| 020011 | Jigawa State Agricultural Research Institute | 100,000,000 | |
| 021510200100 | Jigawa State Agricultural & Rural Development Authority | | |
| 020000 | Agricultural Development and Extension (JARDA) | 500,000,000 | |
| 020001 | Climate Change and Adaptation Project (IFAD) | 1,700,000,000 | 72,885,001 |
| 020002 | Fadama III Development Project (World Bank) | 1,432,000,000 | 68,879,483 |
| 020003 | Integrated Agriculture & Rural Development Project (Islamic Dev. Bank) | 1,200,000,000 | |
| 020004 | Agricultural Transformation Support Project (AfDB) | 1,700,000,000 | 23,245,931 |
| 020008 | Sasakawa Agricultural Support Projects | 48,000,000 | |
| 021511511500 | Farmers And Herdsman Board | | |
| 020032 | Development Of Farm Settlement and Grazing Reserves | 200,000,000 | |
| 022000100100 | Ministry of Finance & Economic Planning | | |
| 010020 | Ministry of Finance SIFMIS Project & Treasury Computerization | 5,000,000 | |
| 010021 | Ministry Of Finance (Special Expenditure) | 10,000,000 | |
| 020065 | Ministry of Finance Incorporated Investment Fund | 300,000,000 | |
| 022000300100 | Budget and Economic Planning Directorate | | |
| 010025 | Social and Economic Studies and Research | 4,400,000 | |
| 010026 | Budget Computerization and SIFMIS Project | 10,500,000 | |
| 010027 | Statistical Surveys and Publications | | |
| 010028 | Sustainable Development Goals Coordination and Monitoring | 625,000,000 | |
| 010029 | SOCU State Social Register Development and Maintenance | 12,000,000 | |
| 010030 | Social Investment Programs Support & Coordination | 10t | |
| 010031 | Food and Nutrition Programme (Co-Ordination and Monitoring) | 2,000,000 | |
| 010033 | Development Assistance State Counterpart-Funding & Donor Coordination Activities | 10,000,000 | 3,000,000 |
| 010034 | E U / World Bank Supported State & Local Governance Reform Project (SLOGOR) | 1,200,000,000 | 46,868,510 |

| | | | |
|---------------------|---|---------------|---------------|
| 022000800100 | Board of Internal Revenue | | |
| 010022 | Internal Revenue Service Headquarter & Area Office Projects and Procurements | 10,000,000 | |
| 010023 | Internal Revenue Service Security Documents | 10t | |
| 010024 | Internal Revenue Service Stamp Duty Machine | 5,000,000 | |
| 022001200100 | Jigawa State Bureau of Statistics | | |
| 010027 | Statistical Surveys and Publications | 12,000,000 | |
| 022200100100 | Ministry of Commerce, Industries and Co-operatives | | |
| 020050 | Business Development Support Services | 40,000,000 | |
| 020053 | Maigatari Trade - Free Zone Project | 70,000,000 | |
| 020054 | Major Markets Development | 28,000,000 | |
| 020055 | Consumer Protection Committee Activities | 7,500,000 | |
| 020059 | Small Industrial Equipment Leasing | 10t | |
| 020064 | Tourism Promotion Activities | 10,000,000 | |
| 020066 | Trade Fairs, Road Shows and Business Promotion Support | 16,000,000 | |
| 020067 | Nigeria-Niger Economic and Trade Development Corridor | 10,000,000 | |
| 022200100200 | Mineral Resources Development Agency | | |
| 020062 | Raw Materials Display Centre | 10,000,000 | |
| 020063 | Solid Minerals Development | 12,000,000 | 9,626,000 |
| 022200100300 | State Investment Promotion Agency | | |
| 020068 | Investment Promotion / One-Stop-Shop Support Services | 12,000,000 | |
| 022700600100 | Directorate of Economic Empowerment | | |
| 020056 | Development and Support to Business Cooperatives for Economic Empowerment | 10t | |
| 020057 | Development and Maintenance of Skills Acquisition Centers | 50,000,000 | 6,854,000 |
| 020058 | Micro Credit and Business Start-ups Support | 220,000,000 | |
| 020060 | Agro-Processing Equipment Leasing | 50,000,000 | |
| 020061 | Women and Youths Artisans and Skills Development Initiatives | 110,000,000 | 12,110,000 |
| 023400100100 | Ministry of Works & Transport | | |
| 020300 | Construction Of Bridges and Major Culverts | 50,000,000 | |
| 020301 | Upgrading Of Rural (Feeder) Roads | 4,000,000,000 | 2,066,069,096 |
| 020302 | Road and Other Projects Consultancies | 100,000,000 | 82,548,960 |
| 020303 | Babura - Yarkira Road | 1,000,000,000 | |
| 020304 | Sukullifi - Kale - Gunka - Harbo - Tsakuwawa Road | 10t | |
| 020306 | Limawa - Warwade - Jidawa - Sakwaya - Dutse Road | 500,000,000 | 55,426,633 |
| 020307 | Arawa - Baturiya - Musari - Abunabo - Kadira - Guri Road | 1,300,000,000 | |
| 020309 | Maigatari - Birniwa Western By-Pass Road (Maigatari - Kongon Giwa, Margarmaka - Galadi - Karmashi - | 1,500,000,000 | 691,819,240 |
| 020310 | Roni - Mahuta - Bashe - Kaya - Tsakani - Gangare - Amaryawa Road | 10t | |
| 020311 | Kila - Budinga - Ranbazau - Tsangarwa - Nahuce - Isawa - Maruta - Dabaja - Jikas - Zandam Na Goggo | 400,000,000 | 664,328,465 |
| 020312 | Andaza - Tsurma - Tinilbu - Kanwa - Atawani - Magama - Damatuwa - Gadewa Road | 10t | |
| 020314 | Kijawal - Dabi Road | 30,000,000 | |
| 020315 | Bamaina - Zazika Roads | 10t | |
| 020316 | Kyarama - Kagadama - Gasakoli Road | 10t | |
| 020317 | Kwanar Medi - Danzomo - Garki Road with a spur to Takatsaba | 500,000,000 | |
| 020318 | Girimbo - Gantsa - Sara Road | 500,000,000 | |
| 020319 | Dutse - Madobi - Katanga - Dangoli with a spur from Madobi to Baranda | 300,000,000 | |

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| 020320 | Balago - Dumadumin Toka Road | 300,000,000 | |
| 020321 | Gudicin - Aguyaka Road | 200,000,000 | |
| 020324 | State Capital Road Networks | 1,200,000,000 | 353,899,715 |
| 020325 | Construction of Township Roads | 3,000,000,000 | 790,429,096 |
| 020328 | Feeder Roads Project | 1,500,000,000 | 813,943,143 |
| 020329 | Dutse Airport Projects | 300,000,000 | |
| 020331 | State Driving School | 22,000,000 | |
| 020332 | Vehicle Inspection Office Operations | 2,000,000 | |
| 020516 | Provision Of Street Lights In Urban Centres | 975,000,000 | 343,923,915 |
| 020517 | Dutse Street Lights | 100,000,000 | 15,821,591 |
| 023400400100 | Jigawa Roads Maintenance Agency | | |
| 020322 | Special Roads Routine Maintenance | 250,000,000 | |
| 020323 | Purchase and Refurbishing Of Roads Construction Plants and Equipment | 50,000,000 | |
| 020326 | Maintenance of Township Roads | 50,000,000 | |
| 023400800300 | Rural Electricity Board | | |
| 020100 | New Rural Electrification Projects | 550,000,000 | 70,152,064 |
| 020101 | Completion Of Ongoing Electrification Projects | 100,000,000 | |
| 020102 | Maintenance / Upgrading Of Existing Electrification Projects | 75,000,000 | |
| 020103 | State Independent Power Plants (IPP) Projects | 10t | |
| 020104 | Electrification Projects Plants and Equipments | 70,000,000 | 1,436,547 |
| 023400900100 | Fire Service Directorate | | |
| 010012 | Procurement Of Fire Fighting Vehicles and Equipment | 35,000,000 | |
| 010013 | State Fire Service Headquarter | 39,000,000 | |
| 025200100100 | Ministry of Water Resources | | |
| 020410 | EU - Supported Water Supply and Sanitation Sector Reform (Small Town)Projects | 513,000,000 | 45,300,000 |
| 020421 | Greater Dutse Water Supply Scheme | 250,000,000 | |
| 020422 | Rehabilitation Of Existing Dams | 80,000,000 | |
| 020423 | Hydro-Metrological Stations | 22,000,000 | |
| 020426 | Water Sector Policy Planning, Monitoring and Evaluation | 6,000,000 | |
| 025210200100 | Jigawa state Water Board | | |
| 020413 | Shuwarin Water Supply Scheme | 10t | |
| 020414 | Water Supply To New Layouts and Low Cost Housing Estates. | 5,000,000 | |
| 020415 | Improvement Of Water Supply Scheme In Local Govt. Headquarters | 305,500,000 | 308,638,570 |
| 020416 | Rehabilitation Of Existing Urban Water Supply Schemes | 20,000,000 | |
| 020417 | Urban Water Supply Workshop Tools, Equipment and Utility Vehicles | 5,000,000 | |
| 020418 | Water Supply Laboratory | | |
| 020419 | Rehabilitation and Additional Boreholes To Existing Water Scheme | 150,000,000 | 6,483,750 |
| 020420 | FGN-Supported 3rd-National Urban Water Sector Reform Program | 800,000,000 | |
| 020424 | Reinforcement Of Birnin Kudu Regional Water Supply Schemes | 2,250,000 | |
| 020425 | Reinforcement Of Kazaure Regional Water Supply Schemes | 2,600,000 | |

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| 025210300100 | Rural Water Supply and Sanitation Agency | | |
| 020400 | Rural Water Supply - Utility Vehicles and Mechanical Equipments | 8,000,000 | 8,779,095 |
| 020401 | Rural Water Supply Projects | 2,518,000,000 | 42,997,990 |
| 020402 | Food and Nutrition (Water & Sanitation Related) Programmes | 5,000,000 | 13,902,018 |
| 020403 | Water Sanitation and Hygiene Promotion | 1,159,000,000 | |
| 025210400100 | Small Town Water Supply Agency | | |
| 020404 | Rehabilitation Of Existing Small Towns Water Supply Schemes | 170,000,000 | |
| 020406 | Reinforcement Of Trunk Mains and Improvement Of Reticulations | 16,000,000 | |
| 020407 | Establishment Of New Motorised Water Schemes In Small Towns | 10t | |
| 020408 | Installation Of Solar Based Power Plants | 1,612,000,000 | |
| 020411 | STOWA Water Supply Inventory, Planning, and M & E Activities | 25,000,000 | |
| 020412 | Power Connection To Water Supply Schemes | 3,000,000 | |
| 026000100100 | Ministry of Lands, Housing, Urban & Regional Planning Development | | |
| 020500 | New Government House (Existing & Additional Structures and Facilities) | 120,000,000 | |
| 020501 | Commissioners Residences (G-9 Quarters) | 10,000,000 | |
| 020507 | Provision of SSG and HOS Official Residences | 50,000,000 | 29,131,563 |
| 020518 | Land and Property Compensation | 300,000,000 | 80,657,814 |
| 020519 | Systematic Land Registration and Land Management Information System | 100,000,000 | |
| 020520 | Development Of Layouts and Acquired Lands | 45,000,000 | 4,500,000 |
| 020521 | Aerial Photography and Mapping | 10,000,000 | 3,700,000 |
| 020522 | Acquisition Of Lithographic and Survey Equipment | 15,000,000 | |
| 020523 | Ministry Of Lands Headquarters and Zonal Land Registries | 10,000,000 | |
| 026000200100 | Jigawa State Housing Authority | | |
| 020502 | Low Cost Housing Scheme | 105,150,000 | |
| 020503 | Commercial Low-cost Housing Scheme | 10t | |
| 026000300100 | Urban Development Board | | |
| 020511 | Development of Master Plan For Urban Centres | 35,000,000 | |
| 020513 | Urban Development Engineering Workshop, Equipment and Materials | 10,000,000 | |
| 020515 | Urban Development Plants & Development Control Equipment and Materials | 65,000,000 | |
| 026000400100 | Dutse Capital Development Authority (DCDA) | | |
| 020514 | State Capital Development Projects | 60,000,000 | |
| 03 | Law & Justice | 234,000,000 | 18,931,559 |
| 031800500100 | High Court of Justice | | |
| 020504 | High Court Judge Houses | 8,000,000 | |
| 040002 | Magistrate Courts and Other Court Buildings (Rehabilitation) | 27,000,000 | |
| 040003 | High Court Of Justice (Special Expenditure) | 20,000,000 | |
| 031800600100 | Sharia Court of Appeal | | |
| 020509 | Renovation Of Shari'a Courts Residences | 10t | |
| 040004 | Sharia Courts Structures | 20,000,000 | |
| 040005 | Sharia Court Of Appeal | 14,000,000 | |
| 031801100100 | Judicial Service Commission | | |
| 040001 | Judicial Service Commission Headquarters | 25,000,000 | |
| 032600100100 | Ministry of Justice | | |
| 040007 | Ministry of Justice Special Expenditure & Justice Special Intervention Projects | 120,000,000 | 18,931,559 |

| 05 | Social | 27,838,050,000 | 3,679,955,981 |
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| 051400100100 | Ministry of Women Affairs & Social Development | | |
| 060300 | Women Development Programme | 60,000,000 | 3,971,000 |
| 060301 | Reformatory School K/Hausa | 2,000,000 | |
| 060302 | Child Development Programme | 10,000,000 | |
| 060304 | Planning Research & Statistics for Women and Social Development | 6,250,000 | |
| 060306 | V V F Hostel Jahun | 5,000,000 | 906,000 |
| 060308 | Government Zonal Social Welfare Offices | 15,000,000 | |
| 051400100200 | Jigawa State Rehabilitation Board | | |
| 060308 | Government Zonal Social Welfare Offices | | |
| 060310 | Social Welfare Programme Activities | 2,100,000,000 | |
| 060311 | Social Rehabilitation Programme Activities | 37,000,000 | 1,400,000 |
| 051700100100 | Ministry of Education, Science & Technology | | |
| 060014 | Development and Maintenance of Senior Secondary School Structures and Facilities | 1,500,000,000 | 64,433,691 |
| 060015 | Procurement Schools Furniture for Senior Secondary Schools | 180,000,000 | 422,714,350 |
| 060016 | Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools | 100,000,000 | |
| 060017 | Ministry of Education State Headquarters and Zonal Offices | 230,000,000 | 24,885,000 |
| 060037 | Global Partnership for Education Support Program in Jigawa State (World Bank Supported) | 3,250,000,000 | 314,771,241 |
| 060038 | Establishment of Jigawa State College of Remedial Studies, Babura | 200,000,000 | 6,999,500 |
| 051700300100 | State Universal Basic Education Board | | |
| 060002 | Basic Education - Provision Primary & Junior Secondary Structures | 5,572,000,000 | 1,775,250,538 |
| 060004 | SUBEB Headquarters Special (Basic) Education Programme | 60,000,000 | |
| 060005 | Basic Education - Rehabilitation & Major Maintenance of Primary and Junior Secondary School Structures | 30,000,000 | |
| 060006 | Islamic / Quranic Education for Primary & Junior Secondary Schools | 752,000,000 | 21,796,204 |
| 060007 | Procurement of Instructional Materials and Furniture for Basic Education | 230,000,000 | |
| 060008 | Basic Education Food and Nutrition Interventions and Support | 6,000,000 | |
| 060010 | UBEC Basic Education Special Intervention Programme (Capacity Building and Instructional Materials) | 300,000,000 | |
| 060039 | Special (Basic) Education Programme | 40,000,000 | |
| 051700800100 | Library Board | | |
| 060033 | Development of Libraries | 24,000,000 | |
| 051701000100 | Agency for Mass Education | | |
| 060032 | Adult Mass Literacy Programme | 70,000,000 | |
| 060034 | Basic and Post Literacy Remedial & Continuing Education | 50,000,000 | 13,700,000 |
| 060035 | Women Vocational Education Centres | 10,000,000 | |
| 051701100100 | Nomadic Education Agency | | |
| 060011 | Nomadic Basic Education Projects (Structures and Facilities) | 10,000,000 | |
| 060012 | Nomadic Basic Education (Furniture and Instructional Materials) | 68,000,000 | |
| 051701800100 | Jigawa State Polytechnic | | |
| 060027 | Jigawa State Polytechnic Projects | 540,000,000 | |
| 051701800200 | Bilyaminu Usman Polytechnic Hadejia | | |
| 060030 | Binyaminu Usman Polytechnic Programmes | 150,000,000 | |
| 051701900100 | Jigawa State College of Education | | |
| 060025 | College Of Education (Projects and Programmes) | 524,000,000 | |

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| 051702100100 | Sule Lamido University | | |
| 060031 | Sule Lamido State University Kafin Hausa (Projects and Programmes) | 2,200,000,000 | |
| 051705500100 | Science & Technical Education Board | | |
| 060019 | Science and Technical Schools Structures and Facilities | 160,000,000 | |
| 060020 | Procurement Schools Furniture for Science, Technical and Vocational Schools | 60,000,000 | |
| 060021 | Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools | 100,000,000 | |
| 060022 | Establishment / Upgrading of Science, Technical & Vocational Schools | 64,000,000 | |
| 051705600100 | Jigawa State Scholarship Board | | |
| 010005 | Special Expenditure (Scholarship Board) | 20,000,000 | |
| 051705600200 | Dutse Model / Capital School | | |
| 060018 | Dutse Model & Capital Schools Projects | 41,000,000 | |
| 051706000100 | Jigawa State College of Islamic Legal Studies | | |
| 060028 | College Of Islamic Legal Studies Programmes | 192,000,000 | 8,061,947 |
| 051706100100 | Institute of Information Technology | | |
| 060029 | Institute For Information Technology Projects | 170,000,000 | 22,444,092 |
| 051706300100 | Islamic Education Bureau | | |
| 060023 | Senior Sec. Islamic/Quranic Education School Programme (Structures & Facilities) | 613,000,000 | 2,835,736 |
| 060036 | Procurement of School Furniture and Instructional Materials for Islamic & Quranic Education Senior Secondary Schools (IFB) | 166,500,000 | |
| 051706400100 | Bamaina Academy | | |
| 060009 | Bamaina Academy Projects | 60,000,000 | |
| 052100100100 | Ministry of Health | | |
| 060204 | Establishment Of Operational Research Unit | 10t | |
| 060206 | World Bank Supported Save One Million Lives Health Program | 475,000,000 | 98,800,000 |
| 060211 | Malaria Control Booster Programme | 10,000,000 | |
| 060212 | HIV / AIDS Control Complementary Programme | 30,000,000 | |
| 060213 | Leprosy Referral and T. B. Hospital Hadejia | 27,000,000 | |
| 060215 | Establishment Of Health & Demographic Research Centre | 5,000,000 | |
| 060216 | Health Management Information Dbase Development | 8,000,000 | |
| 060218 | Improvement Of General Hospitals | 1,000,000,000 | 192,230,244 |
| 060219 | Ophthalmic Unit In Some General Hospitals | 20,000,000 | 790,000 |
| 060220 | Psychiatric Hospital Kazaure | 10,000,000 | |
| 060221 | Primary Eye Care Onchocerciasis | 10,000,000 | |
| 060222 | Jigawa State Drug Management Agency (J I M S O) | 10t | |
| 060223 | Upgrading Of B/Kudu, Hadejia and Kazaure General Hospitals | 600,000,000 | 291,140,121 |
| 060225 | Free Maternal and Child Health Programme in Secondary Hospitals | 900,000,000 | 225,000,000 |
| 060227 | Federal Govt. (SDGs) Supported Community Health Insurance Counter funding | 10,000,000 | |
| 060228 | College Of Nursing & Midwifery B/Kudu | 90,000,000 | |
| 060229 | School Of Health Technology Jahun | 100,000,000 | |
| 060230 | School Of Nursing Hadejia | 100,000,000 | |
| 060231 | Establishment Of Community Midwifery School Babura | 300,000,000 | |
| 060232 | JIMSO Medical & Drug Supplies (Drug Revolving Fund Operations) | 1,200,000,000 | |

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| 052100200100 | Jigawa State Agency for the Control of AIDS | | |
| 060210 | SACA HIV / AIDS Control Programme | 60,000,000 | |
| 052100300100 | Primary Health Care Development Agency | | |
| 060201 | Upgrading Of Primary Health Centres | 862,000,000 | |
| 060202 | Primary Health Care Programmes / Projects | 260,000,000 | |
| 060203 | PHCD Health System Programmes | 15,000,000 | |
| 060207 | Supplementary Immunization Activities | 300,000,000 | |
| 060208 | Food and Nutrition (Health) Programme Activities | 215,000,000 | |
| 052111600100 | Rasheed Shekoni Specialist Hospital | | |
| 060224 | Rasheed Shekoni Specialist Hospital, Dutse | 95,000,000 | |
| 052300100100 | Ministry of Information Youths, Sports and Culture | | |
| 010100 | Public Enlightenment and Information Equipment | 3,000,000 | 20,380,500 |
| 010101 | Social Re-Orientation & Mobilization | 2,000,000 | |
| 010111 | Fanisau NYSC Permanent Orientation Camp | 10,000,000 | 720,000 |
| 010112 | Arts, Exhibition and Multimedia Censorship | 5,000,000 | |
| 052300200100 | History and Culture Bureau | | |
| 010105 | Archives and Reference Library | 5,000,000 | 612,000 |
| 010106 | Open Air Theatre Dutse | 5,000,000 | |
| 010107 | Development Of Historical Sites | | |
| 052300300100 | Jigawa State Television | | |
| 010103 | Jigawa State Broadcasting Corporation (Television) | 50,000,000 | |
| 052300400100 | Jigawa State Broadcasting Corporation (Radio) | | |
| 010102 | Jigawa State Broadcasting Corporation (Radio) | 164,000,000 | 368,956 |
| 052300500100 | Jigawa State Printing Press | | |
| 010104 | Government Printing Press | 100,000,000 | |
| 052300700100 | Jigawa State Sports Council | | |
| 010108 | Stadium and Sports Development | 90,000,000 | 10,000,000 |
| 010109 | Improvement Of Hadejia Township Stadium | 10,000,000 | |
| 053500100100 | Ministry of Environment | | |
| 060100 | Forest Nurseries Development and Production Of Seedlings | 40,000,000 | 20,795,648 |
| 060101 | Forest Shelterbelt and Natural Forest Reserve Development | 25,000,000 | 13,721,290 |
| 060102 | Forest Extension and Mass Mobilization Programme (Tree Planting Campaign) | 10,000,000 | |
| 060103 | Development Of Industrial Crops Trees (Gum Arabic, Jatropha, etc) | 20,000,000 | |
| 060104 | Environmental Research and Data Base Development | 2,800,000 | |
| 060105 | Second Forestry Project Structures & Facilities | 5,000,000 | |
| 060107 | Natural Lakes Conservation | 17,000,000 | |
| 060108 | Nature Conservation Programme | 4,500,000 | |
| 060111 | Pollution Control Program | 7,000,000 | |
| 060112 | Dutse Erosion Control | 120,000,000 | 24,089,083 |
| 060116 | Flood and Erosion Control Projects / Structure | 320,000,000 | 97,138,840 |

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

