



JIGAWA STATE

2022

FOURTH QUARTER [Q4]

PRELIMINARY

BUDGET IMPLEMENTATION PERFORMANCE REPORT

Compiled by

Directorate of Budget and Economic Planning

Block A, New State Secretariat Complex

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1 Summary of Performance

1.A Introduction

This Report presents an appraisal of the implementation of 2022 Approved Budget as at the end of the year covering the twelve months of the fiscal year. It builds on the preceding reports to provide the full year picture of the performance of the budget. 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-à-vis the approved estimates.

As usual, the report looks at both the income and expenditure outturns relative to the approved estimates to make an informed assessment of performance. Apart from comparison of actual income and expenditure against approved estimates, the report helps budget implementation remains on track in subsequent quarters and ensures funds are expended in accordance with the appropriations.

Based on the data available as presented in the consolidated revenue and expenditure positions of the outturns across the various revenue and expenditure presented in the narrative report, the performance of the budget as at the end of December based on the original budget was judged to be satisfactory. Based on the original approved estimates, the aggregated income and expenditure outturns compared against the original approved estimates indicated performance of about 86.4% and 68.8% respectively.

What accounted for gap in the aggregate revenue and expenditure outturns was largely the non-fully effectiveness of a number of capital grants envisaged to accrued under the World Bank Program including CARES, APPEALS ACRESaL and RAAM Programme. If less these, the performance would have been higher.

The 2022 Approved Budget

As presented in previous reports, the profile of the 2022 original budget remains the same with the sum of N177.956 billion was appropriated as the total budget size for the Fiscal year as provided under Law No. 4 of 2021. Subsequently, a Supplementary Appropriation Law was passed appropriating additional sum of about N20.271 billion. Primarily, this was done to accelerate the execution of planned projects and programmes and ensure that most if not all of the ongoing projects are completed before the end of the administration.

In the process of execution of the 2022 Budget, some adjustments have been made to cover over expenditure in some expenditure lines. Transfers and virement used to effect the adjustment, this caused differences to the expenditure segments (Personnel, Overhead/Other current and Capital) from original estimates to Final Estimates as presented on each table of the report.

Fourth Quarter Performance

The consolidated picture of the performance of the budget during the fourth quarter with the accumulated position at the end of the year are presented below for all the various components of the budget (details are presented in the appendices).

Jigawa State Government 2022 Q4 Budget Performance Report - Summary

Item	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget
Opening Balance	6,000,000,000.00	6,670,000,000.00	-	5,557,689,175.00	83.3%
Recurrent Revenue	120,749,588,000.00	138,779,588,000.00	46,639,710,502.79	132,153,853,768.44	95.2%
11 - GOVERNMENT SHARE OF FAAC	66,800,000,000.00	76,300,000,000.00	23,430,628,766.27	72,754,265,591.33	95.4%
12 - Independent Revenue	53,949,588,000.00	62,479,588,000.00	23,209,081,736.52	59,399,588,177.11	95.1%
Recurrent Expenditure	86,958,588,000.00	88,253,421,350.00	25,645,113,589.41	80,979,243,112.70	91.8%
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	55,235,588,000.00	55,436,719,000.00	16,039,735,368.35	52,366,087,494.16	94.5%
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	31,723,000,000.00	32,816,702,350.00	9,605,378,221.06	28,613,155,618.54	87.2%
Breakdown of Other Recurrent Costs					
2202 - OVERHEAD COST	24,266,086,000.00	24,693,374,350.00	7,461,921,503.59	21,523,205,845.14	87.2%
OTHER RECURRENT (2203-2208)	7,456,914,000.00	8,123,328,000.00	2,143,456,717.47	7,089,949,773.39	87.3%
Transfer to Capital Account	39,791,000,000.00	57,196,166,650.00	20,994,596,913.38	56,732,299,830.74	99.2%
Capital Receipts	51,046,000,000.00	52,625,000,000.00	9,522,108,351.77	33,426,883,827.45	63.5%
13 - AID AND GRANTS	35,616,000,000.00	36,616,000,000.00	9,522,108,351.77	20,513,503,424.47	56.0%
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	15,430,000,000.00	16,009,000,000.00	-	12,913,380,402.98	80.7%
23 - Capital Expenditure	90,837,000,000.00	109,821,166,650.00	21,487,667,436.94	55,203,602,071.71	50.3%
Total Revenue (including OB)	177,795,588,000.00	198,074,588,000.00	56,161,818,854.56	171,138,426,770.89	86.4%
Total Expenditure	177,795,588,000.00	198,074,588,000.00	47,132,781,026.35	136,182,845,184.41	68.8%

Based on the table above, an overview of the budget performance is as follows:

Due to the accelerated implementation of the budget boosted by the Supplementary Budget, the total Revenue and Expenditure outturns during the three months of the Fourth Quarter of the Year amounted to about N56.162 billion and N47.133 billion respectively, this was based on the available data but the total expenditure may exceed this figure.

Among the key factors that accounted for a gap in performance was the partial effectiveness of several capital grants accrued to the World Bank that includes CARES, APPEALS, RAMP and NEWMAP/ACReSAL as well as other grants-funded programmes which accounted for almost N40 billion.

On the income side, Recurrent Revenues performed very well relative to both the original budget and revised estimates 95.20%. Major contributors with high performance included Statutory Allocation, VAT, others Receipts which accounted for 95.4% and Independent revenue with 95.10% of the total estimates respectively. The overall performance on Capital Receipts was satisfactory, for about 63.50% for both the total estimates. This was including N700 million receipt for CARES programme, N900 million for ACReSAL and N11.31 receipts from others Receipts exclude RAAM and APPEAL Programmes.

With regards to expenditure, the analysed data presented in the table indicated an aggregate performance of about 68.80% of the total estimates almost N80.98 billion out of the total estimates of N88.25 billion.

Even though the capital expenditure performance is below expectation we are expecting an increased outturn in next review of the full year Implementation Report. The actual expenditure



pattern during the period under review reflects relatively higher spending across government priority areas aimed at economic diversification and social development as presented below:

As can be seen above about 92.5% of the total capital expenditure outturns were in the Economic and Social Sectors. Even though the performance of the Admin. Sector was as much as 10.9%, the outturn in the Sector accounted for less than 7% of the total actual outturns.

In line with the previous quarter's reports published, to balance the whole year's expenditure report some corrections have been made in some expenditure lines from the First quarter to the Third quarter, this includes items such as J-power Teachers Allowance in (Cell 514), which had duplicates in (Cell 980) etc.

1.B Revenue Performance

Table. 1

Jigawa State Government Budget Performance Report 2022 Q4 - Total Revenue by Economic Classification

Code	Economic	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget
I	Revenue	171,795,588,000.00	191,404,588,000.00	56,161,818,854.56	165,580,737,595.89	86.5%
I1	GOVERNMENT SHARE OF FAAC	66,800,000,000.00	76,300,000,000.00	23,430,628,766.27	72,754,265,591.33	95.4%
1101	GOVERNMENT SHARE OF FAAC	66,800,000,000.00	76,300,000,000.00	23,430,628,766.27	72,754,265,591.33	95.4%
110101	STATE GOVERNMENT SHARE OF STATUTORY R	41,900,000,000.00	43,900,000,000.00	15,377,165,945.29	42,228,697,592.80	96.2%
11010101	Statutory Allocation	41,900,000,000.00	43,900,000,000.00	15,377,165,945.29	42,228,697,592.80	96.2%
110102	STATE GOVERNMENT SHARE OF VAT	21,440,000,000.00	27,440,000,000.00	7,467,990,798.52	28,138,353,650.70	102.5%
11010201	Share of VAT	21,440,000,000.00	27,440,000,000.00	7,467,990,798.52	28,138,353,650.70	102.5%
110103	STATE GOVERNMENT SHARE OF OTHER FAAC	3,460,000,000.00	4,960,000,000.00	585,472,022.46	2,387,214,347.83	48.1%
11010301	Excess Crude Oil Revenue	3,000,000,000.00	3,000,000,000.00	536,732,516.31	665,429,887.31	22.2%
11010304	Forex Equalisation	160,000,000.00	160,000,000.00	-	-	0.0%
11010305	Exchange Gain	206,000,000.00	206,000,000.00	-	71,348,323.69	34.6%
11010306	Share of Solid Minerals	84,000,000.00	1,584,000,000.00	-	1,533,521,475.17	96.8%
11010310	Refund of Excess Bank Charges from Federation	10,000,000.00	10,000,000.00	48,739,506.15	116,914,661.66	1169.1%
I2	Independent Revenue	53,949,588,000.00	62,479,588,000.00	23,209,081,736.52	59,399,588,177.11	95.1%
1201	TAX REVENUE	5,254,100,000.00	5,754,100,000.00	1,552,190,790.46	5,518,788,295.33	95.9%
120101	PERSONAL TAXES	4,053,000,000.00	4,553,000,000.00	1,319,361,623.92	5,285,790,678.79	116.1%
12010101	Pay-As-You-Earn (Public Sector)	3,500,000,000.00	3,500,000,000.00	630,885,333.58	4,069,291,476.53	116.3%
12010112	Pay-As-You-Earn (Non-Public-Sector)	350,000,000.00	850,000,000.00	625,000,000.00	1,070,098,802.79	125.9%
12010113	Direct Assessment Tax	48,000,000.00	48,000,000.00	5,499,999.99	39,902,614.58	83.1%
12010114	Direct Assessment on Mix-Income	120,000,000.00	120,000,000.00	44,083,333.35	62,214,859.89	51.8%
12010115	Direct Assessment on Expatriates	35,000,000.00	35,000,000.00	13,892,957.00	44,282,925.00	126.5%
120103	Other Taxes	1,201,100,000.00	1,201,100,000.00	232,829,166.54	232,997,616.54	19.4%
12010301	Stamp Duty	1,201,000,000.00	1,201,000,000.00	232,829,166.54	232,997,616.54	19.4%
12010318	Property Tax	100,000.00	100,000.00	-	-	0.0%
1202	NON-TAX REVENUE	48,695,488,000.00	56,725,488,000.00	21,656,890,946.06	53,880,799,881.78	95.0%

The overall Revenue performance is presented in Table 1, indicated a very excellent performance. Total accrual as of the end of Q4 (including Opening Balance) was about N165.581 billion. While this is equivalent to about 86.4% of the total appropriated income, this includes Statutory Allocation, VAT and other transfers such as minerals revenues, exchange rate gains and N59.400 billion reportedly accrued from independent revenue sources which scored almost 45% of the total expected income, about N29.0 billion was accrued from contra-entered financing items Local Government Reimbursement for Primary Education Funding (SUBEB-LEA Staff Cost) and other such receipts for joint service delivery with the Local Governments and N43.220 for the total Reimbursement equivalent to 95.3% of the total estimates.

Aid and Grants

AID AND GRANTS	35,616,000,000.00	36,616,000,000.00	9,522,108,351.77	20,513,503,424.47	56.0%
AID	1,000,000,000.00	2,000,000,000.00	435,423,221.99	714,621,201.60	35.7%
Domestic Aid	1,000,000,000.00	2,000,000,000.00	435,423,221.99	714,621,201.60	35.7%
Capital Domestic Aids	1,000,000,000.00	2,000,000,000.00	435,423,221.99	714,621,201.60	35.7%
Grants	34,616,000,000.00	34,616,000,000.00	9,086,685,129.78	19,798,882,222.87	57.2%
Domestic Grants	21,410,000,000.00	21,410,000,000.00	7,692,568,125.57	17,751,758,648.66	82.9%
Domestic Grants	15,920,000,000.00	15,920,000,000.00	6,442,568,125.57	14,461,291,354.11	90.8%
Global Education Grants (World Bank - BESDA Proj	4,500,000,000.00	4,500,000,000.00	1,250,000,000.00	3,272,953,929.55	72.7%
Basic Healthcare Provision Fund Receipts	490,000,000.00	490,000,000.00	-	-	0.0%
APPEALS Project Grants	500,000,000.00	500,000,000.00	-	17,513,365.00	3.5%
Foreign Grants	13,206,000,000.00	13,206,000,000.00	1,394,117,004.21	2,047,123,574.21	15.5%
Foreign Grants	12,564,000,000.00	12,564,000,000.00	900,000,000.00	900,000,000.00	7.2%
UNICEF Primary Healthcare Grants	280,000,000.00	280,000,000.00	229,243,516.21	485,478,482.21	173.4%
Sasakawa Global Agricultural Grants	12,000,000.00	12,000,000.00	-	-	0.0%
Global Alliance for Vaccine (GAVI) Fund Grants	350,000,000.00	350,000,000.00	264,873,488.00	661,645,092.00	189.0%

The other performing revenue component is Aids and Grants with N20.5 billion as at end of the year. all the envisaged incomes coming in form of internal and external Aids and Grants are tied to specific capital projects and programmes such as BEZDA, APPEALS, GAVI, UNICEF Grants and others.

1.C Recurrent Expenditure Performance

Details of Expenditure Performance are all presented in the relevant tables in the appendixes as stated earlier, Against the total appropriated recurrent expenditure of almost N88.253 billion, the sum of almost N80.979 billion was reported as the total recurrent expenditure outturn for the end of the year. The total recurrent expenditure outturns amounted to about 91.8% of the total appropriated recurrent expenditure. This could be adjudged as a satisfactory performance. While

Personnel Costs performed above 94.5% and Other recurrent expenditure performed 87.2% this expenditure on Other Recurrent Expenditure was 87.2 of the total approved estimates. While there is apparent under-reporting with regards to the outturns on Loans and Advances and Grants & Contributions, the relatively good performance is largely attributable to the outturn of Public Debt Charges (internal and external debt repayment for both principal and interests as well as settlement of contractual liabilities).

1.D Capital Expenditure Performance

Total outturn of the capital expenditure for the end of the years against appropriated capital expenditure amounted to about N55.204 billion equivalents to about 50.3% of the total outlay based on the available data. While details are presented in the appendixes. In relative terms, the best performing functional areas include education, social, and perhaps health and economic affairs. All other functional areas performed much below expectation.

1.E Conclusions

Overall budget performance was satisfactory but could improve to excellent when a review of the full year implementation report is carried out, and if the expected World Bank funded projects have become fully effective including CARES, APPEALS and NEWMAP/ACReSAL Programmes. Also, while on the one hand the Supplementary budget has accelerated budget implementation across many sectors, the appraised performance of the budget was lower when based on the revised estimates. In addition, the Supplementary Budget has allowed for the commencement of many projects rolled over into the 2023 budget as ongoing projects. As intended, this will allow for the completion of all ongoing projects (both big and small) by the end of 2023. Finally, as a caveat, it should be noted that, only the 2022 Financial Statements and Audited Accounts will bring more comprehensive and authenticated figure on the performance of the budget.

This Budget Performance Report is produced by the Directorate of Budget and Economic Planning based on budget outturns gathered from various sources especially the Treasury, Salary & Pensions Directorate, and other MDAs. In addition to this printed version of the report, it has also been published on the State's website including www.jigawastate.gov.ng and www.jsbepd.org.

2 Budget Reports

2.A Summary

Table 1: Budget Summary

Jigawa State Government 2022 Q4 Budget Performance Report - Summary

Item	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
Opening Balance	6,000,000,000.00	6,670,000,000.00	-	5,557,689,175.00	83.3%	1,112,310,825.00
Recurrent Revenue	120,749,588,000.00	138,779,588,000.00	46,639,710,502.79	132,153,853,768.44	95.2%	6,625,734,231.56
11 - GOVERNMENT SHARE OF FAAC	66,800,000,000.00	76,300,000,000.00	23,430,628,766.27	72,754,265,591.33	95.4%	3,545,734,408.67
12 - Independent Revenue	53,949,588,000.00	62,479,588,000.00	23,209,081,736.52	59,399,588,177.11	95.1%	3,079,999,822.89
Recurrent Expenditure	86,958,588,000.00	88,253,421,350.00	25,645,113,589.41	80,979,243,112.70	91.8%	7,274,178,237.30
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	55,235,588,000.00	55,436,719,000.00	16,039,735,368.35	52,366,087,494.16	94.5%	3,070,631,505.84
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	31,723,000,000.00	32,816,702,350.00	9,605,378,221.06	28,613,155,618.54	87.2%	4,203,546,731.46
Breakdown of Other Recurrent Costs						
2202 - OVERHEAD COST	24,266,086,000.00	24,693,374,350.00	7,461,921,503.59	21,523,205,845.14	87.2%	3,170,168,504.86
OTHER RECURRENT (2203-2208)	7,456,914,000.00	8,123,328,000.00	2,143,456,717.47	7,089,949,773.39	87.3%	1,033,378,226.61

Transfer to Capital Account	39,791,000,000.00	57,196,166,650.00	20,994,596,913.38	56,732,299,830.74	99.2%	463,866,819.26
Capital Receipts	51,046,000,000.00	52,625,000,000.00	9,522,108,351.77	33,426,883,827.45	63.5%	19,198,116,172.55
13 - AID AND GRANTS	35,616,000,000.00	36,616,000,000.00	9,522,108,351.77	20,513,503,424.47	56.0%	16,102,496,575.53
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	15,430,000,000.00	16,009,000,000.00	-	12,913,380,402.98	80.7%	3,095,619,597.02
23 - Capital Expenditure	90,837,000,000.00	109,821,166,650.00	21,487,667,436.94	55,203,602,071.71	50.3%	54,617,564,578.29
Total Revenue (including OB)	177,795,588,000.00	198,074,588,000.00	56,161,818,854.56	171,138,426,770.89	86.4%	26,936,161,229.11
Total Expenditure	177,795,588,000.00	198,074,588,000.00	47,132,781,026.35	136,182,845,184.41	68.8%	61,891,742,815.59
Closing Balance	-	-	9,029,037,828.21	34,955,581,586.48		- 34,955,581,586.48

2.B Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Jigawa State Government Budget Performance Report 2022 Q4 - Total Revenue by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
-	Total Revenue	171,795,588,000.00	191,404,588,000.00	56,161,818,854.56	165,580,737,595.89	86.5%	25,823,850,404.11
010000000000	Administrative	1,465,785,000.00	1,465,785,000.00	745,563,411.60	1,223,960,146.26	83.5%	241,824,853.74
011100000000	Government House	6,190,000.00	6,190,000.00	3,642,500.00	7,915,075.00	127.9%	1,725,075.00
011100100100	Government House	100,000.00	100,000.00	-	-	0.0%	100,000.00
011101000100	Due Process & Project Monitoring Bureau	3,090,000.00	3,090,000.00	3,642,500.00	7,086,575.00	229.3%	3,996,575.00
011103700100	Pilgrim Welfare Agency	3,000,000.00	3,000,000.00	-	828,500.00	27.6%	2,171,500.00
016100000000	Office of the Secretary to the State Government	502,000,000.00	502,000,000.00	156,654,500.00	235,681,914.61	46.9%	266,318,085.39
016100100100	Office of the SSG Admin & Finance Directorate	500,000.00	500,000.00	-	-	0.0%	500,000.00
016100200100	Chieftaincy & Religious Affairs Department	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
016100400100	Special Service Directorate	480,000,000.00	480,000,000.00	147,183,000.00	205,483,838.08	42.8%	274,516,161.92

016100500100	Council Affairs Department	20,000,000.00	20,000,000.00	9,471,500.00	30,198,076.53	151.0%	- 10,198,076.53
012500000000	Office of the Head of State Civil Service	139,595,000.00	139,595,000.00	14,379,125.00	58,195,897.00	41.7%	81,399,103.00
012500100100	Office of the Head of State Civil Service	100,000.00	100,000.00	100,000.00	100,000.00	100.0%	-
012500100200	Establishment and Service Matters Directorate	300,000.00	300,000.00	-	-	0.0%	300,000.00
012500100300	Manpower Development and Training Directorate	500,000.00	500,000.00	148,500.00	148,500.00	29.7%	351,500.00
012500100400	Directorate of Salary and Pension Administration	45,000.00	45,000.00	-	-	0.0%	45,000.00
012500100500	Manpower Development Institute	138,650,000.00	138,650,000.00	14,130,625.00	57,947,397.00	41.8%	80,702,603.00
014000000000	Office of the Auditor General	272,300,000.00	272,300,000.00	81,629,095.60	303,182,252.62	111.3%	- 30,882,252.62
014000100100	Office of the State Auditor General	600,000.00	600,000.00	-	235,000.00	39.2%	365,000.00
014000200100	Office of the Auditor General Local Government Audit	271,700,000.00	271,700,000.00	81,629,095.60	302,947,252.62	111.5%	- 31,247,252.62
014700000000	Civil Service Commission	3,200,000.00	3,200,000.00	-	-	0.0%	3,200,000.00
014700100100	Civil Service Commission	3,200,000.00	3,200,000.00	-	-	0.0%	3,200,000.00
014800000000	State Independent Electoral Commission	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00

014800100100	State Independent Electoral Commission	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
014900000000	Local Government Service Commission	541,500,000.00	541,500,000.00	489,258,191.00	618,985,007.03	114.3%	77,485,007.03
014900100100	Local Government Service Commission	541,500,000.00	541,500,000.00	489,258,191.00	618,985,007.03	114.3%	77,485,007.03
020000000000	Economic	146,465,493,000.00	166,074,493,000.00	51,007,539,866.54	147,251,319,770.06	88.7%	18,823,173,229.94
021500000000	Ministry of Agriculture & Natural Resources	5,431,291,000.00	5,431,291,000.00	1,564,867.00	37,104,097.00	0.7%	5,394,186,903.00
021500100100	Ministry of Agriculture & Natural Resources	524,241,000.00	524,241,000.00	1,564,867.00	36,875,097.00	7.0%	487,365,903.00
021502100100	Jigawa State Agricultural Research Institute	1,050,000.00	1,050,000.00	-	229,000.00	21.8%	821,000.00
021510200100	Jigawa State Agricultural & Rural Development Authority	4,906,000,000.00	4,906,000,000.00	-	-	0.0%	4,906,000,000.00
022000000000	Ministry of Finance & Economic Planning	130,538,321,000.00	150,147,321,000.00	49,049,092,935.06	143,967,930,353.21	95.9%	6,179,390,646.79
022000100100	Ministry of Finance & Economic Planning	126,160,296,000.00	145,269,296,000.00	47,478,174,268.14	138,433,563,383.27	95.3%	6,835,732,616.73
022000300100	Budget and Economic Planning Directorate	250,200,000.00	250,200,000.00	250,150,000.00	250,150,000.00	100.0%	50,000.00
022000800100	State Internal Revenue Service	4,127,825,000.00	4,627,825,000.00	1,320,768,666.92	5,284,216,969.94	114.2%	656,391,969.94

022200000000	Ministry of Commerce, Industries and Co-operatives	66,381,000.00	66,381,000.00	14,175,000.00	22,305,000.00	33.6%	44,076,000.00
022200100100	Ministry of Commerce, Industries and Co-operatives	65,781,000.00	65,781,000.00	12,905,000.00	16,715,000.00	25.4%	49,066,000.00
022200200100	Mineral Resources Development Agency	600,000.00	600,000.00	1,270,000.00	5,590,000.00	931.7%	4,990,000.00
022700000000	Directorate Of Economic Empowerment	302,000,000.00	302,000,000.00	5,000,000.00	37,000,000.00	12.3%	265,000,000.00
022700100100	Directorate of Economic Empowerment	302,000,000.00	302,000,000.00	5,000,000.00	37,000,000.00	12.3%	265,000,000.00
023400000000	Ministry of Works & Transport	8,150,000,000.00	8,150,000,000.00	910,147,120.00	1,728,559,620.00	21.2%	6,421,440,380.00
023400100100	Ministry of Works & Transport	8,144,500,000.00	8,144,500,000.00	903,302,620.00	1,720,815,120.00	21.1%	6,423,684,880.00
023400400100	Jigawa Roads Maintenance Agency	4,000,000.00	4,000,000.00	356,000.00	756,000.00	18.9%	3,244,000.00
023400800100	Rural Electricity Board	500,000.00	500,000.00	6,364,500.00	6,864,500.00	1372.9%	6,364,500.00
023400900100	Fire Service Directorate	1,000,000.00	1,000,000.00	124,000.00	124,000.00	12.4%	876,000.00
025200000000	Ministry Of Water Resources	1,377,500,000.00	1,377,500,000.00	970,029,348.96	1,309,559,236.77	95.1%	67,940,763.23
025200100100	Ministry of Water Resources	1,131,500,000.00	1,131,500,000.00	963,681,498.00	1,280,625,974.94	113.2%	149,125,974.94
025210200100	Jigawa state Water Board	30,000,000.00	30,000,000.00	4,071,350.96	25,297,161.83	84.3%	4,702,838.17
025210300100	Rural Water Supply and Sanitation Agency	206,000,000.00	206,000,000.00	-	760,000.00	0.4%	205,240,000.00

025210400100	Small Town Water Supply Agency	10,000,000.00	10,000,000.00	2,276,500.00	2,876,100.00	28.8%	7,123,900.00
026000000000	Ministry Of Land , Housing, Urban & Regional Development	600,000,000.00	600,000,000.00	57,530,595.52	148,861,463.08	24.8%	451,138,536.92
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	485,000,000.00	485,000,000.00	22,385,659.92	33,908,040.30	7.0%	451,091,959.70
026000200100	Jigawa State Housing Authority	50,000,000.00	50,000,000.00	26,789,935.60	53,268,422.78	106.5%	3,268,422.78
026000300100	Urban Development Board	60,000,000.00	60,000,000.00	8,300,000.00	60,920,000.00	101.5%	920,000.00
026000400100	Dutse Capital Development Authority (DCDA)	5,000,000.00	5,000,000.00	55,000.00	765,000.00	15.3%	4,235,000.00
030000000000	Law & Justice	320,100,000.00	320,100,000.00	177,356,360.77	461,326,001.94	144.1%	141,226,001.94
031800000000	Judiciary	20,100,000.00	20,100,000.00	3,313,655.00	14,053,475.00	69.9%	6,046,525.00
031800500100	High Court of Justice	10,000,000.00	10,000,000.00	2,046,655.00	10,030,275.00	100.3%	30,275.00
031800600100	Sharia Court of Appeal	10,000,000.00	10,000,000.00	1,257,000.00	3,884,200.00	38.8%	6,115,800.00
031801100100	Judicial Service Commission	100,000.00	100,000.00	10,000.00	139,000.00	139.0%	39,000.00
032600000000	Ministry of Justice	300,000,000.00	300,000,000.00	174,042,705.77	447,272,526.94	149.1%	147,272,526.94
032600100100	Ministry of Justice	300,000,000.00	300,000,000.00	174,042,705.77	447,272,526.94	149.1%	147,272,526.94
050000000000	Social	23,544,210,000.00	23,544,210,000.00	4,231,359,215.65	16,644,131,677.63	70.7%	6,900,078,322.37
051400000000	Ministry of Women Affairs	227,686,000.00	227,686,000.00	106,461,000.00	108,676,000.00	47.7%	119,010,000.00
051400100100	Ministry of Women Affairs & Social Development	350,000.00	350,000.00	-	-	0.0%	350,000.00

051400200100	Jigawa State Rehabilitation Board	227,336,000.00	227,336,000.00	106,461,000.00	108,676,000.00	47.8%	118,660,000.00
051700000000	Ministry of Education, Science & Technology	13,131,486,000.00	13,131,486,000.00	2,007,708,558.13	10,884,830,433.80	82.9%	2,246,655,566.20
051700100100	Ministry of Education, Science & Technology	42,010,000.00	42,010,000.00	15,952,957.00	48,722,925.00	116.0%	6,712,925.00
051700300100	State Universal Basic Education Board	7,092,700,000.00	7,092,700,000.00	1,250,040,400.00	6,748,782,492.91	95.2%	343,917,507.09
051700800100	Library Board	1,000,000.00	1,000,000.00	-	165,000.00	16.5%	835,000.00
051701000100	Agency for Mass Education	600,000.00	600,000.00	-	-	0.0%	600,000.00
051701800100	Jigawa State Polytechnic	1,260,000,000.00	1,260,000,000.00	7,983,690.96	342,988,676.21	27.2%	917,011,323.79
051701800200	Binyaminu Usman Polytechnic Hadejia	337,628,000.00	337,628,000.00	177,964,897.20	347,217,211.20	102.8%	9,589,211.20
051701900100	Jigawa State College of Education	610,000,000.00	610,000,000.00	22,947,423.00	91,542,121.00	15.0%	518,457,879.00
051702100100	Sule Lamido University	3,321,208,000.00	3,321,208,000.00	409,777,689.37	2,893,310,131.94	87.1%	427,897,868.06
051705500100	Science & Technical Education Board	1,100,000.00	1,100,000.00	-	75,000.00	6.8%	1,025,000.00
051705600100	Jigawa State Scholarship Board	9,000,000.00	9,000,000.00	8,122,708.00	16,109,193.15	179.0%	7,109,193.15
051702600100	Dutse Model / Capital School	142,000,000.00	142,000,000.00	95,872,124.73	194,127,831.08	136.7%	52,127,831.08
051706000100	Jigawa State College of Education and Legal Studies	120,000,000.00	120,000,000.00	5,185,159.24	121,816,704.74	101.5%	1,816,704.74

051706100100	Institute of Information Technology	177,000,000.00	177,000,000.00	13,861,508.63	64,122,704.88	36.2%	112,877,295.12
051706300100	Islamic Education Bureau	540,000.00	540,000.00	-	5,580,773.69	1033.5%	5,040,773.69
051706500100	Jigawa State College of Remedial Studies	16,700,000.00	16,700,000.00	-	10,269,668.00	61.5%	6,430,332.00
052100000000	Ministry of Health	5,485,276,000.00	5,485,276,000.00	1,048,092,606.52	4,437,027,762.31	80.9%	1,048,248,237.69
052100100100	Ministry of Health	301,347,000.00	301,347,000.00	555,000.00	1,575,000.00	0.5%	299,772,000.00
052100300100	Babura General Hospital	99,100,000.00	99,100,000.00	30,189,834.00	77,620,638.60	78.3%	21,479,361.40
052100400100	Birnin Kudu General Hospital	152,500,000.00	152,500,000.00	8,788,504.96	96,532,527.74	63.3%	55,967,472.26
052100500100	Birniwa General Hospital	133,300,000.00	133,300,000.00	5,565,447.36	37,402,626.70	28.1%	95,897,373.30
052100600100	Dutse General Hospital	127,400,000.00	127,400,000.00	-	50,870,110.44	39.9%	76,529,889.56
052100700100	Gumel General Hospital	134,400,000.00	134,400,000.00	3,793,045.92	116,646,466.38	86.8%	17,753,533.62
052100800100	Gwaram Cottage Hospital	50,143,000.00	50,143,000.00	809,501.56	18,384,740.52	36.7%	31,758,259.48
052100900100	Hadejia General Hospital	220,800,000.00	220,800,000.00	54,806,265.00	197,820,481.41	89.6%	22,979,518.59
052101000100	Hadejia Tuberculosis and Leprosy Hospital	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
052101100100	Jahun General Hospital	58,300,000.00	58,300,000.00	44,178,164.00	151,733,575.12	260.3%	93,433,575.12
052101200100	Kafin Hausa (Bulangu) Cottage Hospital	26,400,000.00	26,400,000.00	396,800.00	13,991,515.84	53.0%	12,408,484.16
052101300100	Kafin Hausa General Hospital	61,800,000.00	61,800,000.00	1,662,592.00	42,076,707.00	68.1%	19,723,293.00
052101400100	Kazaure General Hospital	165,900,000.00	165,900,000.00	118,068,678.55	208,311,003.74	125.6%	42,411,003.74

052101500100	Kazaure Psychiatric Hospital	3,500,000.00	3,500,000.00	-	1,215,300.00	34.7%	2,284,700.00
052101600100	Ringim General Hospital	93,000,000.00	93,000,000.00	2,455,700.96	57,332,741.60	61.6%	35,667,258.40
052101800100	Primary Health Care Development Agency	1,355,000,000.00	1,355,000,000.00	776,823,072.21	1,503,642,671.43	111.0%	148,642,671.43
052102000100	School of Nursing Birnin Kudu	42,000,000.00	42,000,000.00	-	7,220,585.00	17.2%	34,779,415.00
052102100100	School of Midwifery Birnin Kudu	31,807,000.00	31,807,000.00	-	4,765,525.00	15.0%	27,041,475.00
052102200100	School of Nursing Hadejia	14,674,000.00	14,674,000.00	-	15,223,000.00	103.7%	549,000.00
052102300100	School of Midwifery Babura	7,905,000.00	7,905,000.00	-	-	0.0%	7,905,000.00
052102400100	School of Health Technology	45,000,000.00	45,000,000.00	-	20,062,000.00	44.6%	24,938,000.00
052102500100	Rasheed Shekoni Specialist Hospital	160,000,000.00	160,000,000.00	-	42,551,534.82	26.6%	117,448,465.18
052102600100	Jigawa Contributory Health Care Management Agency (JICHMA)	2,200,000,000.00	2,200,000,000.00	-	1,772,049,010.97	80.5%	427,950,989.03
052300000000	Ministry of Information, Youth, Sports & Culture	63,062,000.00	63,062,000.00	5,637,300.00	12,141,300.00	19.3%	50,920,700.00
052300100100	Ministry of Information Youths, Sports and Culture	1,562,000.00	1,562,000.00	25,000.00	98,500.00	6.3%	1,463,500.00
052300200100	History and Culture Bureau	1,000,000.00	1,000,000.00	-	75,500.00	7.6%	924,500.00
052300300100	Jigawa State Television	17,000,000.00	17,000,000.00	2,436,000.00	3,326,000.00	19.6%	13,674,000.00

052300400100	Jigawa State Broadcasting Corporation (Radio)	30,000,000.00	30,000,000.00	-	2,430,000.00	8.1%	27,570,000.00
052300500100	Jigawa State Printing Press	3,500,000.00	3,500,000.00	1,287,300.00	4,182,300.00	119.5%	682,300.00
052300700100	Jigawa State Sports Council	10,000,000.00	10,000,000.00	1,889,000.00	2,029,000.00	20.3%	7,971,000.00
053500000000	Ministry of Environment	4,366,200,000.00	4,366,200,000.00	900,201,550.00	901,739,500.00	20.7%	3,464,460,500.00
053500100100	Ministry of Environment	4,365,000,000.00	4,365,000,000.00	900,110,000.00	901,210,000.00	20.6%	3,463,790,000.00
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	1,200,000.00	1,200,000.00	91,550.00	529,500.00	44.1%	670,500.00
055100000000	Ministry for Local Government	270,500,000.00	270,500,000.00	163,258,201.00	299,716,681.52	110.8%	29,216,681.52
055100100100	Ministry for Local Government	270,500,000.00	270,500,000.00	163,258,201.00	299,716,681.52	110.8%	29,216,681.52

3 Revenue by Economic Classification

3.A Table 3: Total Revenue by Economic Classification

Jigawa State Government Budget Performance Report 2022
Q4 - Total Revenue by Economic Classification

Code	Economic	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
1	Revenue	171,795,588,000.00	191,404,588,000.00	56,161,818,854.56	165,580,737,595.89	86.5%	25,823,850,404.11
11	GOVERNMENT SHARE OF FAAC	66,800,000,000.00	76,300,000,000.00	23,430,628,766.27	72,754,265,591.33	95.4%	3,545,734,408.67
1101	GOVERNMENT SHARE OF FAAC	66,800,000,000.00	76,300,000,000.00	23,430,628,766.27	72,754,265,591.33	95.4%	3,545,734,408.67
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	41,900,000,000.00	43,900,000,000.00	15,377,165,945.29	42,228,697,592.80	96.2%	1,671,302,407.20
11010101	Statutory Allocation	41,900,000,000.00	43,900,000,000.00	15,377,165,945.29	42,228,697,592.80	96.2%	1,671,302,407.20
110102	STATE GOVERNMENT SHARE OF VAT	21,440,000,000.00	27,440,000,000.00	7,467,990,798.52	28,138,353,650.70	102.5%	-
11010201	Share of VAT	21,440,000,000.00	27,440,000,000.00	7,467,990,798.52	28,138,353,650.70	102.5%	-
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	3,460,000,000.00	4,960,000,000.00	585,472,022.46	2,387,214,347.83	48.1%	2,572,785,652.17
11010301	Excess Crude Oil Revenue	3,000,000,000.00	3,000,000,000.00	536,732,516.31	665,429,887.31	22.2%	2,334,570,112.69
11010304	Forex Equalisation	160,000,000.00	160,000,000.00	-	-	0.0%	160,000,000.00
11010305	Exchange Gain	206,000,000.00	206,000,000.00	-	71,348,323.69	34.6%	134,651,676.31

11010306	Share of Solid Minerals	84,000,000.00	1,584,000,000.00	-	1,533,521,475.17	96.8%	50,478,524.83
11010310	Refund of Excess Bank Charges from Federation Account	10,000,000.00	10,000,000.00	48,739,506.15	116,914,661.66	1169.1%	106,914,661.66
12	Independent Revenue	53,949,588,000.00	62,479,588,000.00	23,209,081,736.52	59,399,588,177.11	95.1%	3,079,999,822.89
1201	TAX REVENUE	5,254,100,000.00	5,754,100,000.00	1,552,190,790.46	5,518,788,295.33	95.9%	235,311,704.67
120101	PERSONAL TAXES	4,053,000,000.00	4,553,000,000.00	1,319,361,623.92	5,285,790,678.79	116.1%	732,790,678.79
12010101	Pay-As-You-Earn (Public Sector)	3,500,000,000.00	3,500,000,000.00	630,885,333.58	4,069,291,476.53	116.3%	569,291,476.53
12010112	Pay-As-You-Earn (Non-Public-Sector)	350,000,000.00	850,000,000.00	625,000,000.00	1,070,098,802.79	125.9%	220,098,802.79
12010113	Direct Assessment Tax	48,000,000.00	48,000,000.00	5,499,999.99	39,902,614.58	83.1%	8,097,385.42
12010114	Direct Assessment on Mix-Income	120,000,000.00	120,000,000.00	44,083,333.35	62,214,859.89	51.8%	57,785,140.11
12010115	Direct Assessment on Expatriates	35,000,000.00	35,000,000.00	13,892,957.00	44,282,925.00	126.5%	9,282,925.00
120103	Other Taxes	1,201,100,000.00	1,201,100,000.00	232,829,166.54	232,997,616.54	19.4%	968,102,383.46
12010301	Stamp Duty	1,201,000,000.00	1,201,000,000.00	232,829,166.54	232,997,616.54	19.4%	968,002,383.46
12010318	Property Tax	100,000.00	100,000.00	-	-	0.0%	100,000.00
1202	NON-TAX REVENUE	48,695,488,000.00	56,725,488,000.00	21,656,890,946.06	53,880,799,881.78	95.0%	2,844,688,118.22
120201	Licenses - General	87,392,000.00	87,392,000.00	22,385,416.98	59,112,731.98	67.6%	28,279,268.02
12020109	Registration of Voluntary Organization	662,000.00	662,000.00	-	88,500.00	13.4%	573,500.00
12020116	Cattle Dealer Licenses	7,000,000.00	7,000,000.00	1,564,867.00	5,149,367.00	73.6%	1,850,633.00
12020119	Fishing Permits	10,000,000.00	10,000,000.00	-	9,708,065.00	97.1%	291,935.00

12020122	Produce Buying Licenses	1,500,000.00	1,500,000.00	-	621,900.00	41.5%	878,100.00
12020132	Motor Vehicle Licenses	15,000,000.00	15,000,000.00	5,499,999.99	13,412,999.99	89.4%	1,587,000.01
12020133	Drivers' Licenses	12,000,000.00	12,000,000.00	2,499,999.99	13,942,999.99	116.2%	-
12020134	Patent Medicine & Drug Stores Licenses	31,480,000.00	31,480,000.00	-	-	0.0%	31,480,000.00
12020135	Private School Licenses	1,200,000.00	1,200,000.00	940,000.00	1,490,000.00	124.2%	-
12020138	Forestry / Timber Licence	-	-	110,000.00	210,000.00		290,000.00
12020145	Licence Renewal of Private Hospitals/Clinics	4,500,000.00	4,500,000.00	555,000.00	1,575,000.00	35.0%	-
12020146	Fire Safety Licence	1,000,000.00	1,000,000.00	124,000.00	124,000.00	12.4%	2,925,000.00
12020147	Licence of Hotels and Restaurants	2,000,000.00	2,000,000.00	11,000,000.00	12,000,000.00	600.0%	876,000.00
12020154	Inspection Fees Stores	1,050,000.00	1,050,000.00	91,550.00	789,900.00	75.2%	-
120204	Fees - General	2,348,437,000.00	2,347,437,000.00	467,172,895.19	1,695,351,927.34	72.2%	10,000,000.00
12020401	Court Fees	2,000,000.00	2,000,000.00	-	281,037.94	14.1%	260,100.00
12020402	Mislleneous Road Traffic Registration Fees	4,200,000.00	4,200,000.00	50,000.01	613,567.02	14.6%	-
12020405	Student Bonding Fees	13,700,000.00	13,700,000.00	-	1,819,500.00	13.3%	11,880,500.00
12020415	Trade Testing Fees	200,000.00	200,000.00	22,500.00	335,500.00	167.8%	-
12020417	Contractor Registration Fees	3,000,000.00	3,000,000.00	3,642,500.00	7,084,575.00	236.2%	135,500.00
12020420	Pilgrims Welfare Fees	3,000,000.00	3,000,000.00	-	828,500.00	27.6%	-
12020426	Court Summons Fees	10,000,000.00	10,000,000.00	2,068,900.00	4,996,100.00	50.0%	4,084,575.00
12020427	Tender Fees	91,646,000.00	91,646,000.00	18,506,000.00	54,653,426.53	59.6%	2,171,500.00
							5,003,900.00
							36,992,573.47

12020438	Survey / Planning / Building Fees	3,000,000.00	3,000,000.00	425,000.00	1,540,000.00	51.3%	1,460,000.00
12020441	Laboratory Fees	327,210,000.00	327,210,000.00	57,259,953.29	241,861,580.57	73.9%	85,348,419.43
12020445	Change Of Ownership Fees	500,000.00	500,000.00	1,016,124.42	1,016,124.42	203.2%	-
12020447	Land Use Fees	10,000,000.00	10,000,000.00	-	1,800,000.00	18.0%	8,200,000.00
12020448	Development Levies	19,550,000.00	19,550,000.00	1,456,000.00	19,280,359.75	98.6%	269,640.25
12020449	Business/Trade Operating Fees	129,505,000.00	128,505,000.00	5,385,236.52	12,264,392.48	9.5%	116,240,607.52
12020452	School/ Tuition/ Examination Fees	221,470,000.00	221,470,000.00	11,781,441.50	139,288,724.50	62.9%	82,181,275.50
12020453	Applications Fees	25,950,000.00	25,950,000.00	4,060,247.74	19,558,023.74	75.4%	6,391,976.26
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate	480,447,000.00	480,447,000.00	102,451,956.38	296,658,371.73	61.7%	183,788,628.27
12020456	School/ Tuition/ Registration / Examination	297,095,000.00	297,095,000.00	15,351,295.09	212,533,529.09	71.5%	84,561,470.91
12020458	Unity/Staff/Other School Fees/Levies	1,000,000.00	1,000,000.00	-	2,118,650.00	211.9%	-
12020462	Publication Fees	1,000,000.00	1,000,000.00	10,125,000.00	10,780,000.00	1078.0%	-
12020463	Hospital Service Registration Fees	5,318,000.00	5,318,000.00	5,914,050.00	16,833,464.96	316.5%	-
12020464	Hospital Service Charges	47,261,000.00	47,261,000.00	30,197,790.00	97,073,434.00	205.4%	-
12020467	Training Fees	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
12020469	Vaccination charges	691,000.00	691,000.00	-	51,000.00	7.4%	640,000.00
12020471	Private School Registration	10,960,000.00	10,960,000.00	-	1,240,000.00	11.3%	9,720,000.00
12020472	Certificate of Road Worthness	3,000,000.00	3,000,000.00	150,000.00	1,100,000.00	36.7%	1,900,000.00

12020473	Non refundable land application fees	5,000,000.00	5,000,000.00	3,269,640.00	5,954,304.27	119.1%	-
12020475	Heavy Duty Permit	2,000,000.00	2,000,000.00	250,000.00	1,661,500.00	83.1%	954,304.27
12020477	Registration of Audit and Accounting Firm	600,000.00	600,000.00	-	235,000.00	39.2%	338,500.00
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	1,500,000.00	1,500,000.00	500,000.01	1,496,500.01	99.8%	365,000.00
12020483	Certificate of Occupancy	190,000,000.00	190,000,000.00	3,300,881.52	8,954,784.63	4.7%	3,499.99
12020484	Registration of Private Medical Institutions	3,600,000.00	3,600,000.00	-	-	0.0%	181,045,215.37
12020485	Consultancy Services Fees	39,334,000.00	39,334,000.00	1,427,822.00	8,343,500.00	21.2%	3,600,000.00
12020487	Layout Designment Fees	10,000,000.00	10,000,000.00	-	-	0.0%	30,990,500.00
12020491	Water Legalization Fees	7,000,000.00	7,000,000.00	896,500.00	1,496,100.00	21.4%	10,000,000.00
12020492	Water Charges	30,000,000.00	30,000,000.00	4,071,350.96	25,297,161.83	84.3%	5,503,900.00
12020493	Auto Mechanic Registration Fees	200,000.00	200,000.00	249,999.99	249,999.99	125.0%	4,702,838.17
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	31,000,000.00	31,000,000.00	8,549,999.99	47,450,687.94	153.1%	-
12020495	Passenger Manifest and Way Bill	1,500,000.00	1,500,000.00	750,000.00	1,330,000.00	88.7%	49,999.99
12020497	Vetting of Contract Agreement	300,000,000.00	300,000,000.00	174,042,705.77	447,272,526.94	149.1%	-
120205	Fines - General	29,350,000.00	29,350,000.00	1,222,655.00	13,138,386.20	44.8%	16,450,687.94
12020501	Fines	20,550,000.00	20,550,000.00	17,900.00	4,342,011.20	21.1%	170,000.00
12020502	Court Fines	8,800,000.00	8,800,000.00	1,204,755.00	8,796,375.00	100.0%	-
120206	Sales - General	1,292,565,000.00	2,322,565,000.00	247,722,275.95	788,319,730.51	33.9%	147,272,526.94

12020601	Sales Of Journal & Publications	150,940,000.00	150,940,000.00	193,000.00	195,000.00	0.1%	150,745,000.00
12020603	Sales of Cards	47,654,000.00	47,654,000.00	6,998,125.00	29,865,384.33	62.7%	17,788,615.67
12020604	Sales of Stores / Scraps / Unserviceable Items	1,300,000.00	1,300,000.00	-	-	0.0%	1,300,000.00
12020608	Sales Of Improved Agric Inputs (Seeds, Pesticides, etc)	800,000.00	800,000.00	-	-	0.0%	800,000.00
12020612	Proceeds from Sales of Drugs And Medications	767,729,000.00	767,729,000.00	164,722,503.10	628,501,137.49	81.9%	139,227,862.51
12020614	Sales of Government Buildings	172,000,000.00	1,202,000,000.00	-	-	0.0%	1,202,000,000.00
12020616	Sales of Application Forms	103,827,000.00	103,827,000.00	73,291,047.85	122,974,808.69	118.4%	-
12020623	Advertisement	47,250,000.00	47,250,000.00	2,436,000.00	5,756,000.00	12.2%	19,147,808.69
12020624	Livestock Sales	815,000.00	815,000.00	81,600.00	1,027,400.00	126.1%	-
12020630	Sales of Women Centre Product and Hire of Equipments	250,000.00	250,000.00	-	-	0.0%	212,400.00
120207	Earnings - General	544,816,000.00	545,816,000.00	36,593,585.43	184,399,635.57	33.8%	361,416,364.43
12020703	Earnings From Hire Of Plants & Equipment	4,300,000.00	4,300,000.00	756,000.00	1,542,000.00	35.9%	-
12020705	Earnings From The Use Of Govt. Halls	250,000.00	250,000.00	-	-	0.0%	2,758,000.00
12020707	Earnings from Medical Services	92,132,000.00	92,132,000.00	6,332,112.92	25,894,875.58	28.1%	250,000.00
12020710	Earnings from Guest Houses	12,300,000.00	12,300,000.00	4,378,260.00	4,395,260.00	35.7%	66,237,124.42
12020711	Earnings from Commercial Activities	30,000,000.00	30,000,000.00	8,889,625.00	26,541,126.00	88.5%	7,904,740.00
12020713	Earnings From Library Services	1,000,000.00	1,000,000.00	-	165,000.00	16.5%	3,458,874.00
12020714	Earnings From ICT Services	6,085,000.00	6,085,000.00	2,296,000.00	2,923,833.00	48.0%	835,000.00
							3,161,167.00

12020716	Earnings from Hire of Information Equipment	500,000.00	500,000.00	25,000.00	58,000.00	11.6%	442,000.00
12020717	Earning from Shows and Exhibitions	5,100,000.00	5,100,000.00	-	3,546,000.00	69.5%	1,554,000.00
12020719	Farm Plots and Land Charges	-	1,000,000.00	-	300,000.00	30.0%	700,000.00
12020720	Hire of Sump Lorry	300,000.00	300,000.00	-	70,000.00	23.3%	230,000.00
12020722	Drug Revolving Fund	203,584,000.00	203,584,000.00	-	72,851,492.98	35.8%	130,732,507.02
12020723	Car Hire / SUV Services	5,000,000.00	5,000,000.00	795,287.50	840,460.00	16.8%	4,159,540.00
12020724	Catering Services	71,000,000.00	71,000,000.00	-	14,041,538.00	19.8%	56,958,462.00
12020727	Export Free Zone Proceeds	6,000,000.00	6,000,000.00	-	1,050,000.00	17.5%	4,950,000.00
12020728	Proceeds from Number Plates	51,425,000.00	51,425,000.00	5,000,000.01	6,156,750.01	12.0%	45,268,249.99
12020729	Earning from Parks and Gardens	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
12020730	Gate Fees	10,840,000.00	10,840,000.00	1,889,000.00	2,104,500.00	19.4%	8,735,500.00
12020731	Printing Revenue	3,500,000.00	3,500,000.00	1,287,300.00	4,182,300.00	119.5%	-
12020732	Airport / Hajj Operation Proceeds	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
12020733	Earnings from Hall Hire	20,000,000.00	20,000,000.00	4,945,000.00	17,736,500.00	88.7%	2,263,500.00
120208	Rent on Government Buildings - General	78,250,000.00	78,250,000.00	4,706,711.18	8,952,950.66	11.4%	69,297,049.34
12020801	Rent on Government Quarters	77,000,000.00	77,000,000.00	4,508,211.18	8,581,450.66	11.1%	68,418,549.34
12020803	Rent on Government Buildings	1,250,000.00	1,250,000.00	198,500.00	371,500.00	29.7%	878,500.00
120209	Rent on Land & Others - General	2,127,000,000.00	2,127,000,000.00	4,555,138.40	7,032,951.40	0.3%	2,119,967,048.60
12020901	Rent on Government Land	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00

12020908	Ground Rent and Penalties	2,117,000,000.00	2,117,000,000.00	4,555,138.40	7,032,951.40	0.3%	2,109,967,048.60
120210	REPAYMENTS - GENERAL	3,436,226,000.00	3,436,226,000.00	2,150,045,491.94	5,888,897,843.88	171.4%	- 2,452,671,843.88
12021002	Motor Vehicle Advances	720,000,000.00	720,000,000.00	-	405,700,000.00	56.3%	314,300,000.00
12021003	Bicycle Advances (Principal)	15,973,000.00	15,973,000.00	-	5,450,000.00	34.1%	10,523,000.00
12021004	Motor Vehicle Refurbishing Loan	84,443,000.00	84,443,000.00	-	63,802,500.00	75.6%	20,640,500.00
12021006	Refunds - PAYE for FG Staffs in the State	1,996,000,000.00	1,996,000,000.00	2,124,192,891.94	4,248,385,783.88	212.8%	-
12021007	Repayment of Loan to Parastatals	74,810,000.00	74,810,000.00	-	1,086,554,500.00	1452.4%	-
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
12021015	Repayment of Owner Occupier	40,000,000.00	40,000,000.00	20,852,600.00	41,927,800.00	104.8%	-
12021016	Repayment / Recoveries of Economic Empowerment Loans	300,000,000.00	300,000,000.00	5,000,000.00	37,000,000.00	12.3%	1,927,800.00
12021018	Repayment of Professional Advances	5,000,000.00	5,000,000.00	-	77,260.00	1.5%	263,000,000.00
120212	Interest Earned	400,000,000.00	400,000,000.00	413,876,712.24	2,015,293,972.90	503.8%	- 1,615,293,972.90
12021212	Interest on Treasury Bills and Fixed Deposit	400,000,000.00	400,000,000.00	413,876,712.24	2,015,293,972.90	503.8%	-
120213	Reimbursement - General	38,351,452,000.00	45,351,452,000.00	18,308,610,063.75	43,220,299,751.34	95.3%	- 2,131,152,248.66
12021302	Audit Fees	1,200,000.00	1,200,000.00	-	54,000.00	4.5%	1,146,000.00
12021307	Assistance for Up-keeps of Rehabilitation Centres	336,000.00	336,000.00	-	46,000.00	13.7%	290,000.00
12021309	Grants & Reimbursement from Local Government	9,653,443,000.00	9,653,443,000.00	5,429,244,726.10	10,028,209,714.06	103.9%	-
12021311	Local Government Reimbursement for Primary	19,316,588,000.00	19,316,588,000.00	4,633,897,239.93	19,002,492,303.59	98.4%	374,766,714.06
							314,095,696.41

	Education Funding (SUBEB-LEA Staff Cost)						
12021312	Federal Government Grants & Reimbursements	7,000,000,000.00	14,000,000,000.00	8,245,468,097.72	12,400,103,097.72	88.6%	1,599,896,902.28
12021313	Students Fees Subsidy Grants	79,885,000.00	79,885,000.00	-	17,345,625.00	21.7%	62,539,375.00
12021314	COVID 19 Donations and Grants	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
12021315	Basic Healthcare Provision Fund Recurrent Receipts	2,200,000,000.00	2,200,000,000.00	-	1,772,049,010.97	80.5%	427,950,989.03
13	AID AND GRANTS	<u>35,616,000,000.00</u>	<u>36,616,000,000.00</u>	<u>9,522,108,351.77</u>	<u>20,513,503,424.47</u>	<u>56.0%</u>	<u>16,102,496,575.53</u>
1301	AID	<u>1,000,000,000.00</u>	<u>2,000,000,000.00</u>	<u>435,423,221.99</u>	<u>714,621,201.60</u>	<u>35.7%</u>	<u>1,285,378,798.40</u>
130101	Domestic Aid	<u>1,000,000,000.00</u>	<u>2,000,000,000.00</u>	<u>435,423,221.99</u>	<u>714,621,201.60</u>	<u>35.7%</u>	<u>1,285,378,798.40</u>
13010102	Capital Domestic Aids	1,000,000,000.00	2,000,000,000.00	435,423,221.99	714,621,201.60	35.7%	1,285,378,798.40
1302	Grants	<u>34,616,000,000.00</u>	<u>34,616,000,000.00</u>	<u>9,086,685,129.78</u>	<u>19,798,882,222.87</u>	<u>57.2%</u>	<u>14,817,117,777.13</u>
130201	Domestic Grants	<u>21,410,000,000.00</u>	<u>21,410,000,000.00</u>	<u>7,692,568,125.57</u>	<u>17,751,758,648.66</u>	<u>82.9%</u>	<u>3,658,241,351.34</u>
13020101	Domestic Grants	15,920,000,000.00	15,920,000,000.00	6,442,568,125.57	14,461,291,354.11	90.8%	1,458,708,645.89
13020105	Global Education Grants (World Bank - BESDA Project)	4,500,000,000.00	4,500,000,000.00	1,250,000,000.00	3,272,953,929.55	72.7%	1,227,046,070.45
13020107	Basic Healthcare Provision Fund Receipts	490,000,000.00	490,000,000.00	-	-	0.0%	490,000,000.00
13020108	APPEALS Project Grants	500,000,000.00	500,000,000.00	-	17,513,365.00	3.5%	482,486,635.00
130202	Foreign Grants	<u>13,206,000,000.00</u>	<u>13,206,000,000.00</u>	<u>1,394,117,004.21</u>	<u>2,047,123,574.21</u>	<u>15.5%</u>	<u>11,158,876,425.79</u>
13020201	Foreign Grants	12,564,000,000.00	12,564,000,000.00	900,000,000.00	900,000,000.00	7.2%	11,664,000,000.00
13020202	UNICEF Primary Healthcare Grants	280,000,000.00	280,000,000.00	229,243,516.21	485,478,482.21	173.4%	-
							205,478,482.21

13020203	Sasakawa Global Agricultural Grants	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
13020205	Global Alliance for Vaccine (GAVI) Fund Grants	350,000,000.00	350,000,000.00	264,873,488.00	661,645,092.00	189.0%	311,645,092.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	15,430,000,000.00	16,009,000,000.00	-	12,913,380,402.98	80.7%	3,095,619,597.02
1402	OTHER CAPITAL RECEIPTS	-	579,000,000.00	-	884,658,574.04	152.8%	-
140201	Other Capital Receipts	-	579,000,000.00	-	884,658,574.04	152.8%	305,658,574.04
14020113	Capital Reimbursements / Capital Loan Repayment	-	579,000,000.00	-	884,658,574.04	152.8%	305,658,574.04
1403	LOANS / BORROWINGS RECEIPT	15,430,000,000.00	15,430,000,000.00	-	12,028,721,828.94	78.0%	3,401,278,171.06
140301	Domestic Loans / Borrowing Receipt	12,500,000,000.00	12,500,000,000.00	-	12,028,721,828.94	96.2%	471,278,171.06
14030103	Domestic Loans / Borrowings from Other Entities / Organisations	12,500,000,000.00	12,500,000,000.00	-	12,028,721,828.94	96.2%	471,278,171.06
140302	International Loans/Borrowings	2,930,000,000.00	2,930,000,000.00	-	-	0.0%	2,930,000,000.00
14030208	International Loans/Borrowings (Islamic Development Bank)	2,930,000,000.00	2,930,000,000.00	-	-	0.0%	2,930,000,000.00



4 Expenditure by Administrative Classification

4.A Table 4: Total Expenditure by Administrative Classification

Jigawa State Government Budget Performance Report 2022 Q4 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
	<i>Total Expenditure</i>	<i>177,795,588,000.00</i>	<i>198,074,588,000.00</i>	<i>47,132,781,026.35</i>	<i>136,182,845,184.41</i>	<i>68.8%</i>	<i>61,891,742,815.59</i>
010000000000	Administrative	15,235,710,000.00	15,973,034,450.00	3,511,684,209.45	12,583,698,803.52	78.8%	3,389,335,646.48
011100000000	Government House	3,531,681,000.00	3,905,506,000.00	814,058,451.58	2,366,897,254.19	60.6%	1,538,608,745.81
011100100100	Government House	2,283,357,000.00	2,283,137,000.00	510,360,445.96	1,330,627,311.19	58.3%	952,509,688.81
011100100200	Deputy Governor's Office	325,901,000.00	386,121,000.00	115,017,670.18	251,146,823.95	65.0%	134,974,176.05
011111300100	Directorate of Protocol	187,377,000.00	187,377,000.00	62,325,443.91	144,108,185.65	76.9%	43,268,814.35
011101000100	Due Process & Project Monitoring Bureau	115,076,000.00	115,076,000.00	22,032,122.52	104,181,868.28	90.5%	10,894,131.72
011103700100	Pilgrim Welfare Agency	391,201,000.00	711,201,000.00	23,324,514.01	434,264,014.46	61.1%	276,936,985.54
011100800100	State Emergency Management Agency	228,769,000.00	222,594,000.00	80,998,255.00	102,569,050.67	46.1%	120,024,949.33
016100000000	Office of the Secretary to the State Government	5,115,298,000.00	5,349,215,800.00	1,224,354,608.05	4,015,700,173.89	75.1%	1,333,515,626.11

016100100100	Office of the SSG Admin & Finance Directorate	1,211,592,000.00	2,082,033,000.00	168,561,889.34	1,892,768,978.06	90.9%	189,264,021.94
016102100200	Liaison Office Kaduna	9,745,000.00	9,745,000.00	2,213,388.55	7,898,787.10	81.1%	1,846,212.90
016102100300	Liaison Office Lagos	15,819,000.00	15,819,000.00	2,474,737.34	10,723,594.68	67.8%	5,095,405.32
016102100400	Liaison Office Kano	1,440,000.00	1,440,000.00	308,445.21	608,445.21	42.3%	831,554.79
016102100500	Liaison Office Abuja	55,307,000.00	56,783,800.00	13,256,610.36	45,961,413.30	80.9%	10,822,386.70
016100200100	Chieftaincy & Religious Affairs Department	2,744,780,000.00	2,107,144,000.00	614,342,502.70	1,352,807,357.01	64.2%	754,336,642.99
016100300100	Research, Evaluation and Political Affairs Directorate	62,379,000.00	63,651,200.00	15,302,853.60	31,506,249.10	49.5%	32,144,950.90
016100400100	Special Service Directorate	1,002,972,000.00	1,001,335,800.00	406,494,180.95	666,544,754.24	66.6%	334,791,045.76
016100500100	Council Affairs Department	11,264,000.00	11,264,000.00	1,400,000.00	6,880,595.20	61.1%	4,383,404.80
011200000000	State House of Assembly	2,834,428,000.00	2,844,618,000.00	208,730,000.82	2,759,542,952.23	97.0%	85,075,047.77
011200300100	State House of Assembly	2,801,200,000.00	2,801,200,000.00	185,526,636.62	2,722,078,942.86	97.2%	79,121,057.14
011200400100	Assembly Service Commission	33,228,000.00	43,418,000.00	23,203,364.20	37,464,009.37	86.3%	5,953,990.63
012500000000	Office of the Head of State Civil Service	2,593,698,000.00	2,712,425,650.00	991,423,770.92	2,565,473,756.19	94.6%	146,951,893.81
012500100100	Office of the Head of State Civil Service	654,154,000.00	649,868,000.00	298,362,816.84	554,560,038.35	85.3%	95,307,961.65
012500100200	Establishment and Service Matters Directorate	521,665,000.00	527,951,000.00	133,526,505.13	526,009,501.91	99.6%	1,941,498.09

012500100300	Manpower Development and Training Directorate	70,000,000.00	70,000,000.00	36,030,605.69	67,789,024.12	96.8%	2,210,975.88
012500100400	Directorate of Salary and Pension Administration	330,186,000.00	646,227,650.00	234,688,666.15	645,753,043.11	99.9%	474,606.89
012500100500	Manpower Development Institute	130,650,000.00	130,493,000.00	23,768,850.00	85,889,132.82	65.8%	44,603,867.18
012500100600	Guidance and Counselling Department	27,043,000.00	34,886,000.00	9,874,556.40	34,852,097.18	99.9%	33,902.82
012500200100	State Pension	860,000,000.00	653,000,000.00	255,171,770.71	650,620,918.70	99.6%	2,379,081.30
014000000000	Office of the Auditor General	434,255,000.00	434,919,000.00	112,353,509.67	353,539,463.72	81.3%	81,379,536.28
014000100100	Office of the State Auditor General	118,828,000.00	119,492,000.00	16,846,413.30	78,899,530.58	66.0%	40,592,469.42
014000200100	Office of the Auditor General Local Government Audit	275,427,000.00	275,427,000.00	95,507,096.37	274,639,933.14	99.7%	787,066.86
014000300100	Audit Service Commission	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
014700000000	Civil Service Commission	51,352,000.00	51,352,000.00	7,169,059.05	28,359,268.70	55.2%	22,992,731.30
014700100100	Civil Service Commission	51,352,000.00	51,352,000.00	7,169,059.05	28,359,268.70	55.2%	22,992,731.30
014800000000	State Independent Electoral Commission	112,548,000.00	112,548,000.00	12,314,920.31	47,484,477.65	42.2%	65,063,522.35
014800100100	State Independent Electoral Commission	112,548,000.00	112,548,000.00	12,314,920.31	47,484,477.65	42.2%	65,063,522.35
014900000000	Local Government	562,450,000.00	562,450,000.00	141,279,889.05	446,701,456.94	79.4%	115,748,543.06

	Service Commission						
014900100100	Local Government Service Commission	562,450,000.00	562,450,000.00	141,279,889.05	446,701,456.94	79.4%	115,748,543.06
020000000000	Economic	63,054,196,000.00	74,039,668,150.00	14,392,944,860.88	41,907,393,300.85	56.6%	32,132,274,849.15
021500000000	Ministry of Agriculture & Natural Resources	9,525,000,000.00	9,538,000,000.00	926,497,187.82	1,819,668,442.43	19.1%	7,718,331,557.57
021500100100	Ministry of Agriculture & Natural Resources	1,512,586,000.00	1,525,586,000.00	144,884,946.41	456,029,259.02	29.9%	1,069,556,740.98
021502100100	Jigawa State Agricultural Research Institute	223,600,000.00	254,455,000.00	43,245,528.27	169,965,682.66	66.8%	84,489,317.34
021510200100	Jigawa State Agricultural & Rural Development Authority	7,306,514,000.00	7,275,659,000.00	711,379,754.74	1,158,447,448.78	15.9%	6,117,211,551.22
021511500100	Farmers And Herdsman Board	482,300,000.00	482,300,000.00	26,986,958.40	35,226,051.98	7.3%	447,073,948.02
022000000000	Ministry of Finance & Economic Planning	13,373,721,000.00	10,038,193,150.00	2,599,878,455.86	8,657,320,325.05	86.2%	1,380,872,824.95
022000100100	Ministry of Finance & Economic Planning	2,336,265,000.00	2,336,265,000.00	726,197,757.23	1,765,959,715.56	75.6%	570,305,284.44
022000300100	Budget and Economic Planning Directorate	4,003,740,000.00	668,212,150.00	70,187,549.55	97,890,800.25	14.6%	570,321,349.75
022000300200	Economic Planning Board	21,060,000.00	21,060,000.00	-	12,567,500.00	59.7%	8,492,500.00
022000700100	Office of the Accountant General	1,491,428,000.00	1,491,428,000.00	370,445,136.04	1,475,018,011.47	98.9%	16,409,988.53

022000700200	Treasury Department (Stabilization Fund Provision)	200,000,000.00	57,797,000.00	-	15,416,666.67	26.7%	42,380,333.33
022000200100	Debt Management Unit	5,000,000,000.00	5,142,203,000.00	1,375,527,951.27	5,139,107,488.40	99.9%	3,095,511.60
022000800100	State Internal Revenue Service	246,047,000.00	246,047,000.00	52,747,790.79	127,826,338.80	52.0%	118,220,661.20
022001200100	Jigawa State Bureau of Statistics	75,181,000.00	75,181,000.00	4,772,270.98	23,533,803.90	31.3%	51,647,196.10
022200000000	Ministry Of Commerce, Industries and Co-operatives	2,877,859,000.00	3,288,599,000.00	606,216,108.53	755,727,839.26	23.0%	2,532,871,160.74
022200100100	Ministry of Commerce, Industries and Co-operatives	2,676,921,000.00	3,087,661,000.00	589,764,214.73	679,374,324.01	22.0%	2,408,286,675.99
022200200100	Mineral Resources Development Agency	81,311,000.00	83,161,000.00	5,031,993.80	15,239,678.79	18.3%	67,921,321.21
022200300100	State Investment Promotion Agency	119,627,000.00	117,777,000.00	11,419,900.00	61,113,836.46	51.9%	56,663,163.54
022700000000	Directorate Of Economic Empowerment	1,588,774,000.00	2,290,034,000.00	604,018,890.15	1,465,661,260.16	64.0%	824,372,739.84
022700100100	Directorate of Economic Empowerment	1,588,774,000.00	2,290,034,000.00	604,018,890.15	1,465,661,260.16	64.0%	824,372,739.84
023400000000	Ministry of Works & Transport	27,857,965,000.00	37,456,965,000.00	6,997,278,527.97	21,447,747,984.13	57.3%	16,009,217,015.87
023400100100	Ministry of Works & Transport	23,938,083,000.00	33,374,873,000.00	6,543,379,208.92	19,197,289,814.83	57.5%	14,177,583,185.17
023400400100	Jigawa Roads Maintenance Agency	2,424,782,000.00	2,426,540,000.00	190,136,684.24	1,568,893,471.70	64.7%	857,646,528.30

023400800100	Rural Electricity Board	1,350,499,000.00	1,510,694,000.00	241,921,941.72	595,609,860.17	39.4%	915,084,139.83
023400900100	Fire Service Directorate	144,601,000.00	144,858,000.00	21,840,693.09	85,954,837.44	59.3%	58,903,162.56
025200000000	Ministry Of Water Resources	6,072,886,000.00	8,999,886,000.00	2,145,561,815.24	6,390,855,209.05	71.0%	2,609,030,790.95
025200100100	Ministry of Water Resources	1,810,917,000.00	2,811,547,000.00	1,147,517,984.60	2,648,581,105.51	94.2%	162,965,894.49
025210200100	Jigawa state Water Board	640,018,000.00	1,247,388,000.00	194,392,522.31	767,122,281.18	61.5%	480,265,718.82
025210300100	Rural Water Supply and Sanitation Agency	1,696,273,000.00	2,156,973,000.00	409,514,753.11	1,253,323,743.46	58.1%	903,649,256.54
025210400100	Small Town Water Supply Agency	1,925,678,000.00	2,783,978,000.00	394,136,555.22	1,721,828,078.90	61.8%	1,062,149,921.10
026000000000	Ministry Of Land , Housing, Urban & Regional Development	1,757,991,000.00	2,427,991,000.00	513,493,875.31	1,370,412,240.76	56.4%	1,057,578,759.24
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	610,874,000.00	1,110,874,000.00	59,042,067.50	681,771,004.78	61.4%	429,102,995.22
026000200100	Jigawa State Housing Authority	747,230,000.00	917,230,000.00	348,162,531.98	403,836,235.36	44.0%	513,393,764.64
026000300100	Urban Development Board	187,400,000.00	187,400,000.00	66,443,969.77	121,918,693.09	65.1%	65,481,306.91
026000400100	Dutse Capital Development Authority (DCDA)	212,487,000.00	212,487,000.00	39,845,306.06	162,886,307.53	76.7%	49,600,692.47
030000000000	Law & Justice	3,406,532,000.00	3,445,532,000.00	695,305,642.65	2,057,026,566.50	59.7%	1,388,505,433.50
031800000000	Judiciary	3,021,812,000.00	3,060,812,000.00	634,863,135.27	1,828,675,197.00	59.7%	1,232,136,803.00
031800500100	High Court of Justice	955,000,000.00	994,000,000.00	185,730,352.73	736,623,695.56	74.1%	257,376,304.44

031800600100	Sharia Court of Appeal	1,766,000,000.00	1,766,000,000.00	403,607,784.77	962,369,687.99	54.5%	803,630,312.01
031801100100	Judicial Service Commission	300,812,000.00	300,812,000.00	45,524,997.77	129,681,813.45	43.1%	171,130,186.55
032600000000	Ministry of Justice	384,720,000.00	384,720,000.00	60,442,507.38	228,351,369.50	59.4%	156,368,630.50
032600100100	Ministry of Justice	308,500,000.00	308,500,000.00	51,877,720.80	196,301,003.90	63.6%	112,198,996.10
032600200100	Justice Sector and Law Reform Commission	36,220,000.00	36,220,000.00	8,564,786.58	32,050,365.60	88.5%	4,169,634.40
032600300100	Jigawa State Anti-Corruption Commission	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
050000000000	Social	96,099,150,000.00	104,616,353,400.00	28,532,846,313.36	79,634,726,513.54	76.1%	24,981,626,886.46
051400000000	Ministry of Women Affairs	2,708,521,000.00	2,708,521,000.00	497,858,778.88	861,576,421.44	31.8%	1,846,944,578.56
051400100100	Ministry of Women Affairs & Social Development	318,721,000.00	318,721,000.00	71,012,514.26	128,227,654.51	40.2%	190,493,345.49
051400200100	Jigawa State Rehabilitation Board	2,389,800,000.00	2,389,800,000.00	426,846,264.62	733,348,766.93	30.7%	1,656,451,233.07
051700000000	Ministry of Education, Science & Technology	57,183,713,000.00	60,597,114,000.00	17,053,755,646.92	53,868,234,926.34	88.9%	6,728,879,073.66
051700100100	Ministry of Education, Science & Technology	7,972,655,000.00	9,509,765,000.00	2,748,479,770.49	8,964,511,269.64	94.3%	545,253,730.36
051700100200	State Educational Inspectorate & Monitoring Unit	39,057,000.00	39,057,000.00	13,220,406.11	27,636,084.19	70.8%	11,420,915.81
051700300100	State Universal Basic Education Board	11,704,401,000.00	11,911,655,000.00	3,470,528,534.16	9,599,465,268.45	80.6%	2,312,189,731.55

051700300300	Inspectorate Headquarters & Zones	248,009,000.00	248,009,000.00	62,436,122.18	242,204,652.59	97.7%	5,804,347.41
051700300400	Local Education Authority	19,316,588,000.00	19,007,870,000.00	4,633,897,239.93	19,002,492,303.59	100.0%	5,377,696.41
051700800100	Library Board	95,910,000.00	95,910,000.00	14,220,847.10	58,884,156.90	61.4%	37,025,843.10
051701000100	Agency for Mass Education	277,940,000.00	285,706,000.00	63,060,013.36	229,488,201.08	80.3%	56,217,798.92
051701100100	Nomadic Education Agency	814,222,000.00	814,222,000.00	281,947,519.12	726,247,388.45	89.2%	87,974,611.55
051701800100	Jigawa State Polytechnic	2,045,000,000.00	2,045,000,000.00	281,986,635.72	982,826,970.94	48.1%	1,062,173,029.06
051701800200	Binyaminu Usman Polytechnic Hadejia	1,012,636,000.00	1,012,636,000.00	253,210,030.65	840,304,640.21	83.0%	172,331,359.79
051701900100	Jigawa State College of Education	1,905,900,000.00	1,968,050,000.00	363,698,120.97	1,350,503,103.76	68.6%	617,546,896.25
051702100100	Sule Lamido University	4,485,019,000.00	4,735,019,000.00	1,202,588,082.97	4,166,213,029.99	88.0%	568,805,970.01
051705500100	Science & Technical Education Board	1,469,400,000.00	1,926,344,000.00	718,317,409.25	1,871,587,271.40	97.2%	54,756,728.60
051705600100	Jigawa State Scholarship Board	1,713,006,000.00	2,413,006,000.00	1,774,577,003.10	1,857,514,280.81	77.0%	555,491,719.19
051702600100	Dutse Model / Capital School	396,800,000.00	396,800,000.00	92,776,647.60	363,638,661.22	91.6%	33,161,338.78
051706000100	Jigawa State College of Education and Legal Studies	758,800,000.00	893,595,000.00	228,923,604.57	805,039,045.39	90.1%	88,555,954.61
051706100100	Institute of Information Technology	668,320,000.00	668,320,000.00	98,612,873.79	618,306,537.72	92.5%	50,013,462.28
051706300100	Islamic Education Bureau	1,806,890,000.00	2,015,890,000.00	604,201,935.11	1,863,950,228.97	92.5%	151,939,771.03
051706400100	Bamaina Academy	87,955,000.00	87,955,000.00	53,363,120.78	72,322,668.93	82.2%	15,632,331.07

051706500100	Jigawa State College of Remedial Studies	365,205,000.00	522,305,000.00	93,709,729.97	225,099,162.12	43.1%	297,205,837.88
052100000000	Ministry of Health	28,698,942,000.00	33,437,619,400.00	10,004,822,514.46	22,825,643,167.61	68.3%	10,611,976,232.39
052100100100	Ministry of Health	11,729,000,000.00	16,473,471,150.00	3,286,557,319.38	8,811,468,177.61	53.5%	7,662,002,972.39
052100300100	Babura General Hospital	362,550,000.00	365,607,000.00	79,323,545.09	331,167,297.38	90.6%	34,439,702.62
052100400100	Birnin Kudu General Hospital	653,288,000.00	653,288,000.00	129,976,152.00	600,173,610.66	91.9%	53,114,389.34
052100500100	Birniwa General Hospital	313,000,000.00	316,502,000.00	68,366,835.75	250,089,585.47	79.0%	66,412,414.53
052100600100	Dutse General Hospital	762,500,000.00	762,500,000.00	193,882,723.63	655,400,567.28	86.0%	107,099,432.72
052100700100	Gumel General Hospital	543,300,000.00	543,300,000.00	130,080,100.99	423,485,280.03	77.9%	119,814,719.97
052100800100	Gwaram Cottage Hospital	210,310,000.00	210,310,000.00	46,611,302.38	188,850,345.68	89.8%	21,459,654.32
052100900100	Hadejia General Hospital	970,700,000.00	979,556,000.00	235,432,442.51	901,993,306.27	92.1%	77,562,693.74
052101000100	Hadejia Tuberculosis and Leprosy Hospital	60,797,000.00	61,981,000.00	14,334,807.58	56,192,110.06	90.7%	5,788,889.94
052101100100	Jahun General Hospital	399,160,000.00	425,669,000.00	89,010,956.60	424,684,750.83	99.8%	984,249.17
052101200100	Kafin Hausa (Bulangu) Cottage Hospital	130,074,000.00	161,384,400.00	36,808,290.34	160,834,136.31	99.7%	550,263.69
052101300100	Kafin Hausa General Hospital	250,131,000.00	257,327,500.00	63,640,008.68	249,645,893.45	97.0%	7,681,606.55
052101400100	Kazaure General Hospital	520,556,000.00	545,734,750.00	141,531,940.91	522,843,487.39	95.8%	22,891,262.61
052101500100	Kazaure Psychiatric Hospital	44,500,000.00	48,634,900.00	10,378,253.52	40,443,543.62	83.2%	8,191,356.38
052101600100	Ringim General Hospital	294,621,000.00	426,276,000.00	120,241,913.70	414,903,851.76	97.3%	11,372,148.24

052101700100	Jigawa State Agency for the Control of AIDS	51,440,000.00	51,733,000.00	4,972,015.00	23,554,114.89	45.5%	28,178,885.11
052101800100	Primary Health Care Development Agency	2,400,876,000.00	2,404,668,325.00	1,084,550,472.21	1,453,255,948.55	60.4%	951,412,376.45
052101900300	Auyo Local Govt. PHCD Management Office	134,700,000.00	158,147,738.00	87,076,403.88	158,120,683.44	100.0%	27,054.56
052101900400	Babura Local Govt. PHCD management Office	234,300,000.00	232,976,259.90	175,646,723.29	232,889,264.74	100.0%	86,995.16
052101900500	Birnin Kudu Local Govt. PHCD Management Office	186,100,000.00	196,510,743.71	148,599,238.97	196,357,309.97	99.9%	153,433.74
052101900600	Birniwa Local Govt. PHCD Management Office	117,900,000.00	112,243,227.00	74,656,418.44	112,136,006.44	99.9%	107,220.56
052101900700	Buji Local Govt. PHCD Management Office	109,500,000.00	123,228,803.01	92,269,851.53	122,974,348.79	99.8%	254,454.22
052101900800	Dutse Local Govt. PHCD Management Office	234,800,000.00	249,420,281.74	190,540,938.74	248,875,644.74	99.8%	544,637.00
052101900900	Gagarawa Local Govt. PHCD Management Office	127,000,000.00	141,934,275.00	109,516,196.78	141,826,470.32	99.9%	107,804.68
052101901000	Garki Local Govt. PHCD Management Office	148,900,000.00	184,822,884.60	147,639,238.86	184,657,704.42	99.9%	165,180.18
052101901100	Gumel Local Govt. PHCD Management Office	159,600,000.00	176,731,800.00	135,900,795.88	176,606,063.88	99.9%	125,736.12
052101901200	Guri Local Govt. PHCD Management Office	124,300,000.00	126,250,460.00	95,979,721.36	126,148,837.36	99.9%	101,622.64
052101901300	Gwaram Local Govt. PHCD Management Office	343,800,000.00	311,332,186.68	224,669,665.27	311,237,879.02	100.0%	94,307.66

052101901400	Gwiwa Local Govt. PHCD Management Office	131,100,000.00	140,398,881.64	105,860,552.67	140,275,988.67	99.9%	122,892.97
052101901500	Hadejia Local Govt. PHCD Management Office	229,900,000.00	259,695,940.37	178,412,590.23	259,533,453.57	99.9%	162,486.80
052101901600	Jahun Local Govt. PHCD Management Office	227,900,000.00	252,461,114.11	186,157,631.66	252,277,110.11	99.9%	184,004.00
052101901700	Kafin Hausa Local Govt. PHCD Management office	139,700,000.00	126,504,001.56	101,622,370.56	126,359,057.30	99.9%	144,944.26
052101901800	Kaugama Local Govt. PHCD Management office	144,900,000.00	166,733,001.00	133,111,356.09	166,674,656.67	100.0%	58,344.33
052101901900	Kazaure Local Govt. PHCD Management Office	197,100,000.00	225,449,426.42	174,581,367.18	225,420,699.06	100.0%	28,727.36
052101902000	Kiri Kasamma Local Govt. PHCD Management Office	139,200,000.00	148,344,980.00	113,435,226.31	148,190,236.78	99.9%	154,743.22
052101902100	Kiyawa Local Govt. PHCD Management Office	245,800,000.00	228,182,118.60	165,990,775.53	228,144,499.04	100.0%	37,619.56
052101902200	Maigatari Local Govt. PHCD Management Office	179,000,000.00	194,229,138.10	150,414,264.96	194,078,084.50	99.9%	151,053.60
052101902300	Mallam Madori Local Govt. PHCD Management Office	254,600,000.00	249,675,418.00	182,996,756.14	249,464,688.76	99.9%	210,729.24
052101902400	Miga local Govt. PHCD Management Office	136,900,000.00	164,259,130.40	128,277,197.72	164,168,525.72	99.9%	90,604.68
052101902500	Ringim Local Govt. PHCD Management Office	189,500,000.00	204,460,107.10	154,535,794.00	204,446,009.56	100.0%	14,097.54
052101902600	Roni Local Govt. PHCD Management Office	192,700,000.00	213,394,659.00	160,923,087.42	213,297,776.34	100.0%	96,882.66

052101902700	Sule Tankarkar Local Govt. PHCD Management Office	171,900,000.00	171,990,005.41	128,416,315.08	171,969,983.01	100.0%	20,022.40
052101902800	Taura Local Govt. PHCD Management Office	198,200,000.00	198,599,209.60	148,472,471.58	198,552,602.58	100.0%	46,607.02
052101902900	Yankwashi Local Govt. PHCD Management Office	127,700,000.00	126,532,099.20	69,555,684.49	126,514,860.49	100.0%	17,238.71
052101900100	Office of the Provost College of Nursing & Midwifery	56,000,000.00	56,000,000.00	13,797,782.63	22,385,142.09	40.0%	33,614,857.92
052102000100	School of Nursing Birnin Kudu	402,067,000.00	443,375,600.00	114,432,849.45	441,402,404.07	99.6%	1,973,195.93
052102100100	School of Midwifery Birnin Kudu	31,200,000.00	31,200,000.00	14,677,632.00	29,323,230.76	94.0%	1,876,769.24
052102200100	School of Nursing Hadejia	32,869,000.00	32,869,000.00	-	7,214,782.10	22.0%	25,654,217.90
052102300100	School of Midwifery Babura	6,000,000.00	6,000,000.00	-	3,776,161.25	62.9%	2,223,838.75
052102400100	School of Health Technology	246,000,000.00	249,547,000.00	74,725,641.86	246,223,772.82	98.7%	3,323,227.18
052102500100	Rasheed Shekoni Specialist Hospital	1,167,003,000.00	1,223,264,800.00	286,230,893.65	1,097,966,294.71	89.8%	125,298,505.29
052102600100	Jigawa Contributory Health Care Management Agency (JICHMA)	2,234,000,000.00	1,622,912,084.85	-	387,166,927.29	23.9%	1,235,745,157.56
052300000000	Ministry of Information, Youth, Sports & Culture	744,824,000.00	789,949,000.00	172,521,114.12	578,273,794.00	73.2%	211,675,206.00
052300100100	Ministry of Information Youths, Sports and Culture	206,000,000.00	206,000,000.00	34,353,782.88	135,392,049.10	65.7%	70,607,950.90

052300200100	History and Culture Bureau	38,833,000.00	38,833,000.00	8,093,430.08	30,185,501.06	77.7%	8,647,498.94
052300300100	Jigawa State Television	132,570,000.00	157,695,000.00	55,798,936.70	143,896,992.93	91.3%	13,798,007.07
052300400100	Jigawa State Broadcasting Corporation (Radio)	155,314,000.00	155,314,000.00	26,126,381.05	103,593,857.12	66.7%	51,720,142.88
052300500100	Jigawa State Printing Press	17,200,000.00	17,200,000.00	14,435,223.31	15,734,995.99	91.5%	1,465,004.01
052300700100	Jigawa State Sports Council	194,907,000.00	214,907,000.00	33,713,360.10	149,470,397.80	69.6%	65,436,602.20
053500000000	Ministry of Environment	6,493,150,000.00	6,813,150,000.00	683,623,967.17	1,288,336,413.84	18.9%	5,524,813,586.16
053500100100	Ministry of Environment	5,801,318,000.00	6,116,218,000.00	559,660,339.30	849,314,937.79	13.9%	5,266,903,062.21
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	453,000,000.00	458,100,000.00	112,891,562.32	424,948,682.34	92.8%	33,151,317.66
053505600100	Alternative Energy Agency	238,832,000.00	238,832,000.00	11,072,065.55	14,072,793.71	5.9%	224,759,206.29
055100000000	Ministry for Local Government	270,000,000.00	270,000,000.00	120,264,291.81	212,661,790.31	78.8%	57,338,209.69
055100100100	Ministry for Local Government	270,000,000.00	270,000,000.00	120,264,291.81	212,661,790.31	78.8%	57,338,209.69

5 Table 5: Personnel Expenditure by Administrative Classification

Jigawa State Government Budget Performance Report 2022 Q4 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
-	<i>Total Personnel Expenditure</i>	55,235,588,000.00	55,436,719,000.00	16,039,735,368.35	52,366,087,494.16	94.5%	3,070,631,505.84
01000000000	Administrative	3,130,912,000.00	3,238,353,000.00	947,812,176.70	3,007,289,135.68	92.9%	231,063,864.32
01110000000	Government House	149,681,000.00	149,681,000.00	19,393,129.50	115,701,459.52	77.3%	33,979,540.48
011100100100	Government House	38,357,000.00	38,137,000.00	610,526.85	27,474,830.55	72.0%	10,662,169.45
011100100200	Deputy Governor's Office	8,901,000.00	9,121,000.00	2,272,946.10	9,066,992.80	99.4%	54,007.20
011111300100	Directorate of Protocol	3,377,000.00	3,377,000.00	610,526.85	2,664,606.90	78.9%	712,393.10
011101000100	Due Process & Project Monitoring Bureau	45,076,000.00	45,076,000.00	9,454,696.50	38,597,683.20	85.6%	6,478,316.80
011103700100	Pilgrim Welfare Agency	35,201,000.00	35,201,000.00	6,444,433.20	28,119,254.40	79.9%	7,081,745.60
011100800100	State Emergency Management Agency	18,769,000.00	18,769,000.00	-	9,778,091.67	52.1%	8,990,908.33
01610000000	Office of the Secretary to the State Government	401,508,000.00	408,949,000.00	121,944,630.80	403,736,786.86	98.7%	5,212,213.14
016100100100	Office of the SSG Admin & Finance Directorate	321,792,000.00	329,233,000.00	96,539,590.61	327,839,766.41	99.6%	1,393,233.59
016102100200	Liaison Office Kaduna	5,495,000.00	5,495,000.00	1,297,519.65	5,182,918.20	94.3%	312,081.80

016102100300	Liaison Office Lagos	4,819,000.00	4,819,000.00	971,898.30	3,973,859.40	82.5%	845,140.60
016102100500	Liaison Office Abuja	5,307,000.00	5,307,000.00	1,256,607.60	5,304,876.90	100.0%	2,123.10
016100200100	Chieftaincy & Religious Affairs Department	27,780,000.00	29,115,000.00	7,240,031.40	28,996,493.80	99.6%	118,506.20
016100300100	Research, Evaluation and Political Affairs Directorate	4,379,000.00	4,680,200.00	1,190,783.60	4,656,486.80	99.5%	23,713.20
016100400100	Special Service Directorate	31,472,000.00	29,835,800.00	13,448,199.64	27,434,429.15	92.0%	2,401,370.85
016100500100	Council Affairs Department	464,000.00	464,000.00	-	347,956.20	75.0%	116,043.80
011200000000	State House of Assembly	350,528,000.00	350,528,000.00	81,257,065.69	312,398,891.11	89.1%	38,129,108.89
011200300100	State House of Assembly	329,200,000.00	329,200,000.00	78,908,724.49	295,789,904.74	89.9%	33,410,095.26
011200400100	Assembly Service Commission	21,328,000.00	21,328,000.00	2,348,341.20	16,608,986.37	77.9%	4,719,013.63
012500000000	Office of the Head of State Civil Service	1,968,698,000.00	2,068,698,000.00	659,584,347.81	1,969,392,399.85	95.2%	99,305,600.15
012500100100	Office of the Head of State Civil Service	226,154,000.00	223,554,000.00	34,579,624.12	129,756,624.02	58.0%	93,797,375.98
012500100200	Establishment and Service Matters Directorate	514,465,000.00	517,065,000.00	129,374,510.13	515,517,463.91	99.7%	1,547,536.09
012500100400	Directorate of Salary and Pension Administration	322,986,000.00	629,986,000.00	229,292,369.45	629,520,984.42	99.9%	465,015.58
012500100500	Manpower Development Institute	43,050,000.00	43,050,000.00	10,652,267.00	41,960,009.00	97.5%	1,089,991.00
012500100600	Guidance and Counselling Department	2,043,000.00	2,043,000.00	513,806.40	2,016,399.80	98.7%	26,600.20
012500200100	State Pension	860,000,000.00	653,000,000.00	255,171,770.71	650,620,918.70	99.6%	2,379,081.30
014000000000	Office of the Auditor General	155,232,000.00	155,232,000.00	48,512,396.99	135,662,017.79	87.4%	19,569,982.21
014000100100	Office of the State Auditor General	77,128,000.00	77,128,000.00	15,540,344.50	67,086,614.50	87.0%	10,041,385.50
014000200100	Office of the Auditor General Local Government Audit	78,104,000.00	78,104,000.00	32,972,052.49	68,575,403.29	87.8%	9,528,596.71

01470000000	Civil Service Commission	25,602,000.00	25,602,000.00	4,723,918.80	21,256,013.60	83.0%	4,345,986.40
014700100100	Civil Service Commission	25,602,000.00	25,602,000.00	4,723,918.80	21,256,013.60	83.0%	4,345,986.40
01480000000	State Independent Electoral Commission	52,548,000.00	52,548,000.00	10,799,020.31	39,642,095.65	75.4%	12,905,904.35
014800100100	State Independent Electoral Commission	52,548,000.00	52,548,000.00	10,799,020.31	39,642,095.65	75.4%	12,905,904.35
01490000000	Local Government Service Commission	27,115,000.00	27,115,000.00	1,597,666.80	9,499,471.30	35.0%	17,615,528.70
014900100100	Local Government Service Commission	27,115,000.00	27,115,000.00	1,597,666.80	9,499,471.30	35.0%	17,615,528.70
02000000000	Economic	4,066,580,000.00	4,096,835,000.00	886,990,993.20	3,793,123,785.70	92.6%	303,711,214.30
02150000000	Ministry of Agriculture & Natural Resources	930,500,000.00	930,500,000.00	149,684,330.86	794,608,906.98	85.4%	135,891,093.02
021500100100	Ministry of Agriculture & Natural Resources	363,386,000.00	363,386,000.00	89,264,683.60	338,823,606.94	93.2%	24,562,393.06
021502100100	Jigawa State Agricultural Research Institute	114,400,000.00	145,145,000.00	29,886,060.02	143,335,727.17	98.8%	1,809,272.83
021510200100	Jigawa State Agricultural & Rural Development Authority	452,714,000.00	421,969,000.00	30,533,587.24	312,449,572.87	74.0%	109,519,427.13
02200000000	Ministry of Finance & Economic Planning	1,951,008,000.00	1,962,023,000.00	462,119,241.66	1,878,306,943.74	95.7%	83,716,056.26
022000100100	Ministry of Finance & Economic Planning	366,865,000.00	366,865,000.00	82,066,936.35	342,406,339.11	93.3%	24,458,660.89
022000300100	Budget and Economic Planning Directorate	34,227,000.00	34,227,000.00	7,086,807.00	31,295,775.70	91.4%	2,931,224.30
022000300200	Economic Planning Board	3,060,000.00	3,060,000.00	-	-	0.0%	3,060,000.00
022000700100	Office of the Accountant General	1,419,428,000.00	1,430,443,000.00	355,910,466.04	1,430,415,507.41	100.0%	27,492.59
022000800100	State Internal Revenue Service	110,247,000.00	110,247,000.00	13,594,146.29	60,033,985.80	54.5%	50,213,014.20
022001200100	Jigawa State Bureau of Statistics	17,181,000.00	17,181,000.00	3,460,885.98	14,155,335.72	82.4%	3,025,664.28

02220000000	Ministry Of Commerce, Industries and Co-operatives	95,559,000.00	94,299,000.00	20,617,846.95	86,293,039.10	91.5%	8,005,960.90
022200100100	Ministry of Commerce, Industries and Co-operatives	81,221,000.00	79,961,000.00	17,455,931.85	73,653,748.10	92.1%	6,307,251.90
022200200100	Mineral Resources Development Agency	11,911,000.00	13,761,000.00	3,161,915.10	12,639,291.00	91.8%	1,121,709.00
022200300100	State Investment Promotion Agency	2,427,000.00	577,000.00	-	-	0.0%	577,000.00
02270000000	Directorate Of Economic Empowerment	70,374,000.00	71,634,000.00	17,872,725.40	71,285,882.70	99.5%	348,117.30
022700100100	Directorate of Economic Empowerment	70,374,000.00	71,634,000.00	17,872,725.40	71,285,882.70	99.5%	348,117.30
02340000000	Ministry of Works & Transport	303,612,000.00	303,612,000.00	68,757,839.59	269,522,835.84	88.8%	34,089,164.16
023400100100	Ministry of Works & Transport	179,130,000.00	177,372,000.00	39,445,268.10	162,941,429.73	91.9%	14,430,570.27
023400400100	Jigawa Roads Maintenance Agency	12,582,000.00	14,340,000.00	3,420,469.20	14,120,228.95	98.5%	219,771.05
023400800100	Rural Electricity Board	24,499,000.00	24,499,000.00	5,841,654.20	23,869,689.20	97.4%	629,310.80
023400900100	Fire Service Directorate	87,401,000.00	87,401,000.00	20,050,448.09	68,591,487.96	78.5%	18,809,512.04
02520000000	Ministry Of Water Resources	462,836,000.00	462,836,000.00	104,388,078.07	426,521,442.44	92.2%	36,314,557.56
025200100100	Ministry of Water Resources	16,917,000.00	17,547,000.00	4,365,398.40	17,445,614.40	99.4%	101,385.60
025210200100	Jigawa state Water Board	194,818,000.00	194,188,000.00	43,907,074.58	177,907,768.90	91.6%	16,280,231.10
025210300100	Rural Water Supply and Sanitation Agency	33,373,000.00	36,073,000.00	8,340,669.15	35,059,946.70	97.2%	1,013,053.30
025210400100	Small Town Water Supply Agency	217,728,000.00	215,028,000.00	47,774,935.94	196,108,112.44	91.2%	18,919,887.56
02600000000	Ministry Of Land , Housing, Urban & Regional Development	252,691,000.00	271,931,000.00	63,550,930.67	266,584,734.90	98.0%	5,346,265.10

026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	81,374,000.00	81,374,000.00	19,168,208.50	76,491,319.90	94.0%	4,882,680.10
026000200100	Jigawa State Housing Authority	13,830,000.00	19,507,000.00	3,235,324.20	19,387,174.30	99.4%	119,825.70
026000300100	Urban Development Board	63,000,000.00	64,050,000.00	15,861,771.77	63,993,175.59	99.9%	56,824.41
026000400100	Dutse Capital Development Authority (DCDA)	94,487,000.00	107,000,000.00	25,285,626.20	106,713,065.11	99.7%	286,934.89
030000000000	Law & Justice	1,619,882,000.00	1,619,882,000.00	381,251,995.26	1,443,881,518.75	89.1%	176,000,481.25
031800000000	Judiciary	1,421,162,000.00	1,421,162,000.00	332,747,577.81	1,251,034,126.73	88.0%	170,127,873.27
031800500100	High Court of Justice	495,000,000.00	495,000,000.00	115,034,567.34	441,495,599.06	89.2%	53,504,400.94
031800600100	Sharia Court of Appeal	833,000,000.00	833,000,000.00	202,723,576.13	739,900,990.38	88.8%	93,099,009.62
031801100100	Judicial Service Commission	93,162,000.00	93,162,000.00	14,989,434.34	69,637,537.29	74.7%	23,524,462.71
032600000000	Ministry of Justice	198,720,000.00	198,720,000.00	48,504,417.45	192,847,392.02	97.0%	5,872,607.98
032600100100	Ministry of Justice	168,500,000.00	168,500,000.00	40,813,205.37	162,767,644.22	96.6%	5,732,355.78
032600200100	Justice Sector and Law Reform Commission	30,220,000.00	30,220,000.00	7,691,212.08	30,079,747.80	99.5%	140,252.20
050000000000	Social	46,418,214,000.00	46,481,649,000.00	13,823,680,203.18	44,121,793,054.03	94.9%	2,359,855,945.97
051400000000	Ministry of Women Affairs	334,087,000.00	334,087,000.00	23,968,183.58	102,552,690.92	30.7%	231,534,309.08
051400100100	Ministry of Women Affairs & Social Development	57,787,000.00	57,787,000.00	11,820,957.10	50,373,751.10	87.2%	7,413,248.90
051400200100	Jigawa State Rehabilitation Board	276,300,000.00	276,300,000.00	12,147,226.48	52,178,939.82	18.9%	224,121,060.18
051700000000	Ministry of Education, Science & Technology	31,281,587,000.00	31,345,022,000.00	8,007,858,057.54	30,769,408,963.86	98.2%	575,613,036.14
051700100100	Ministry of Education, Science & Technology	4,330,355,000.00	4,401,965,000.00	1,497,669,075.49	4,392,207,881.54	99.8%	9,757,118.46

051700100200	State Educational Inspectorate & Monitoring Unit	1,057,000.00	1,057,000.00	260,861.40	1,041,277.20	98.5%	15,722.80
051700300100	State Universal Basic Education Board	295,501,000.00	312,755,000.00	84,697,360.49	312,596,486.40	99.9%	158,513.60
051700300300	Inspectorate Headquarters & Zones	248,009,000.00	248,009,000.00	62,436,122.18	242,204,652.59	97.7%	5,804,347.41
051700300400	Local Education Authority	19,316,588,000.00	19,007,870,000.00	4,633,897,239.93	19,002,492,303.59	100.0%	5,377,696.41
051700800100	Library Board	56,910,000.00	56,910,000.00	13,200,654.10	53,354,663.90	93.8%	3,555,336.10
051701000100	Agency for Mass Education	84,740,000.00	92,549,000.00	17,590,164.28	92,308,691.62	99.7%	240,308.38
051701100100	Nomadic Education Agency	561,222,000.00	561,222,000.00	136,245,758.68	553,547,523.35	98.6%	7,674,476.65
051701800100	Jigawa State Polytechnic	707,000,000.00	707,000,000.00	187,209,540.57	698,549,546.03	98.8%	8,450,453.97
051701800200	Binyaminu Usman Polytechnic Hadejia	554,908,000.00	554,908,000.00	143,950,857.96	481,938,819.02	86.9%	72,969,180.98
051701900100	Jigawa State College of Education	1,217,100,000.00	1,279,250,000.00	326,033,088.85	1,279,053,951.88	100.0%	196,048.12
051702100100	Sule Lamido University	1,187,619,000.00	1,187,619,000.00	234,172,347.10	853,718,724.11	71.9%	333,900,275.89
051705500100	Science & Technical Education Board	689,400,000.00	689,400,000.00	159,198,185.99	635,012,060.92	92.1%	54,387,939.08
051705600100	Jigawa State Scholarship Board	7,758,000.00	7,758,000.00	1,745,673.30	6,982,693.20	90.0%	775,306.80
051702600100	Dutse Model / Capital School	188,100,000.00	188,100,000.00	42,621,327.60	174,441,082.24	92.7%	13,658,917.76
051706000100	Jigawa State College of Education and Legal Studies	488,600,000.00	664,830,000.00	120,941,511.52	658,027,813.41	99.0%	6,802,186.59
051706100100	Institute of Information Technology	250,020,000.00	250,020,000.00	60,438,914.86	232,032,887.51	92.8%	17,987,112.49
051706300100	Islamic Education Bureau	1,037,540,000.00	1,037,540,000.00	249,812,638.87	1,017,475,334.80	98.1%	20,064,665.20
051706400100	Bamaina Academy	21,955,000.00	21,955,000.00	4,257,861.00	8,196,654.10	37.3%	13,758,345.90

051706500100	Jigawa State College of Remedial Studies	37,205,000.00	74,305,000.00	31,478,873.37	74,225,916.45	99.9%	79,083.55
052100000000	Ministry of Health	13,830,826,000.00	13,830,826,000.00	5,552,992,523.50	12,378,519,176.82	89.5%	1,452,306,823.18
052100100100	Ministry of Health	874,000,000.00	970,186,000.00	253,672,343.61	967,002,360.12	99.7%	3,183,639.88
052100300100	Babura General Hospital	260,450,000.00	263,507,000.00	70,464,816.45	263,115,383.73	99.9%	391,616.27
052100400100	Birnin Kudu General Hospital	537,788,000.00	537,788,000.00	129,172,151.86	505,733,640.59	94.0%	32,054,359.41
052100500100	Birniwa General Hospital	176,700,000.00	180,202,000.00	46,334,426.88	179,598,922.23	99.7%	603,077.77
052100600100	Dutse General Hospital	632,100,000.00	632,100,000.00	156,052,348.63	582,468,885.74	92.1%	49,631,114.26
052100700100	Gumel General Hospital	408,900,000.00	408,900,000.00	96,673,602.86	381,257,429.54	93.2%	27,642,570.46
052100800100	Gwaram Cottage Hospital	148,810,000.00	148,810,000.00	34,796,876.38	142,171,415.68	95.5%	6,638,584.32
052100900100	Hadejia General Hospital	746,900,000.00	746,900,000.00	177,754,838.13	706,306,163.84	94.6%	40,593,836.16
052101000100	Hadejia Tuberculosis and Leprosy Hospital	53,431,000.00	54,615,000.00	13,444,616.78	54,261,554.34	99.4%	353,445.66
052101100100	Jahun General Hospital	337,860,000.00	340,530,000.00	86,151,863.60	340,211,901.09	99.9%	318,098.91
052101200100	Kafin Hausa (Bulangu) Cottage Hospital	101,274,000.00	132,584,400.00	31,118,040.34	132,270,245.76	99.8%	314,154.24
052101300100	Kafin Hausa General Hospital	185,331,000.00	185,331,000.00	47,569,383.68	178,617,294.53	96.4%	6,713,705.47
052101400100	Kazaure General Hospital	451,656,000.00	451,656,000.00	108,888,213.70	430,088,468.91	95.2%	21,567,531.09
052101500100	Kazaure Psychiatric Hospital	39,000,000.00	43,134,900.00	9,868,753.52	39,324,471.12	91.2%	3,810,428.88
052101600100	Ringim General Hospital	198,511,000.00	330,166,000.00	87,512,559.70	330,046,142.62	100.0%	119,857.38
052101800100	Primary Health Care Development Agency	82,676,000.00	86,468,325.00	21,274,386.30	86,205,952.00	99.7%	262,373.00
052101900300	Auyo Local Govt. PHCD Management Office	134,700,000.00	158,147,738.00	87,076,403.88	158,120,683.44	100.0%	27,054.56

052101900400	Babura Local Govt. PHCD management Office	234,300,000.00	232,976,259.90	175,646,723.29	232,889,264.74	100.0%	86,995.16
052101900500	Birnin Kudu Local Govt. PHCD Management Office	186,100,000.00	196,510,743.71	148,599,238.97	196,357,309.97	99.9%	153,433.74
052101900600	Birniwa Local Govt. PHCD Management Office	117,900,000.00	112,243,227.00	74,656,418.44	112,136,006.44	99.9%	107,220.56
052101900700	Buji Local Govt. PHCD Management Office	109,500,000.00	123,228,803.01	92,269,851.53	122,974,348.79	99.8%	254,454.22
052101900800	Dutse Local Govt. PHCD Management Office	234,800,000.00	249,420,281.74	190,540,938.74	248,875,644.74	99.8%	544,637.00
052101900900	Gagarawa Local Govt. PHCD Management Office	127,000,000.00	141,934,275.00	109,516,196.78	141,826,470.32	99.9%	107,804.68
052101901000	Garki Local Govt. PHCD Management Office	148,900,000.00	184,822,884.60	147,639,238.86	184,657,704.42	99.9%	165,180.18
052101901100	Gumel Local Govt. PHCD Management Office	159,600,000.00	176,731,800.00	135,900,795.88	176,606,063.88	99.9%	125,736.12
052101901200	Guri Local Govt. PHCD Management Office	124,300,000.00	126,250,460.00	95,979,721.36	126,148,837.36	99.9%	101,622.64
052101901300	Gwaram Local Govt. PHCD Management Office	343,800,000.00	311,332,186.68	224,669,665.27	311,237,879.02	100.0%	94,307.66
052101901400	Gwiwa Local Govt. PHCD Management Office	131,100,000.00	140,398,881.64	105,860,552.67	140,275,988.67	99.9%	122,892.97
052101901500	Hadejia Local Govt. PHCD Management Office	229,900,000.00	259,695,940.37	178,412,590.23	259,533,453.57	99.9%	162,486.80
052101901600	Jahun Local Govt. PHCD Management Office	227,900,000.00	252,461,114.11	186,157,631.66	252,277,110.11	99.9%	184,004.00
052101901700	Kafin Hausa Local Govt. PHCD Management office	139,700,000.00	126,504,001.56	101,622,370.56	126,359,057.30	99.9%	144,944.26
052101901800	Kaugama Local Govt. PHCD Management office	144,900,000.00	166,733,001.00	133,111,356.09	166,674,656.67	100.0%	58,344.33
052101901900	Kazaure Local Govt. PHCD Management Office	197,100,000.00	225,449,426.42	174,581,367.18	225,420,699.06	100.0%	28,727.36
052101902000	Kiri Kasamma Local Govt. PHCD Management Office	139,200,000.00	148,344,980.00	113,435,226.31	148,190,236.78	99.9%	154,743.22
052101902100	Kiyawa Local Govt. PHCD Management Office	245,800,000.00	228,182,118.60	165,990,775.53	228,144,499.04	100.0%	37,619.56
052101902200	Maigatari Local Govt. PHCD Management Office	179,000,000.00	194,229,138.10	150,414,264.96	194,078,084.50	99.9%	151,053.60

052101902300	Mallam Madori Local Govt. PHCD Management Office	254,600,000.00	249,675,418.00	182,996,756.14	249,464,688.76	99.9%	210,729.24
052101902400	Miga local Govt. PHCD Management Office	136,900,000.00	164,259,130.40	128,277,197.72	164,168,525.72	99.9%	90,604.68
052101902500	Ringim Local Govt. PHCD Management Office	189,500,000.00	204,460,107.10	154,535,794.00	204,446,009.56	100.0%	14,097.54
052101902600	Roni Local Govt. PHCD Management Office	192,700,000.00	213,394,659.00	160,923,087.42	213,297,776.34	100.0%	96,882.66
052101902700	Sule Tankarkar Local Govt. PHCD Management Office	171,900,000.00	171,990,005.41	128,416,315.08	171,969,983.01	100.0%	20,022.40
052101902800	Taura Local Govt. PHCD Management Office	198,200,000.00	198,599,209.60	148,472,471.58	198,552,602.58	100.0%	46,607.02
052101902900	Yankwashi Local Govt. PHCD Management Office	127,700,000.00	126,532,099.20	69,555,684.49	126,514,860.49	100.0%	17,238.71
052102000100	School of Nursing Birnin Kudu	364,867,000.00	381,146,600.00	106,245,196.95	380,833,412.46	99.9%	313,187.54
052102200100	School of Nursing Hadejia	23,869,000.00	23,869,000.00	-	-	0.0%	23,869,000.00
052102400100	School of Health Technology	175,700,000.00	179,247,000.00	46,428,141.86	179,150,482.02	99.9%	96,517.98
052102500100	Rasheed Shekoni Specialist Hospital	982,003,000.00	1,038,264,800.00	264,311,327.65	1,037,915,781.16	100.0%	349,018.84
052102600100	Jigawa Contributory Health Care Management Agency (JICHMA)	2,222,000,000.00	1,610,912,084.85	-	380,740,824.06	23.6%	1,230,171,260.79
052300000000	Ministry of Information, Youth, Sports & Culture	405,724,000.00	405,724,000.00	78,912,979.45	309,142,609.92	76.2%	96,581,390.08
052300100100	Ministry of Information Youths, Sports and Culture	102,600,000.00	102,600,000.00	23,134,928.01	94,436,632.72	92.0%	8,163,367.28
052300200100	History and Culture Bureau	24,233,000.00	24,233,000.00	5,815,469.57	22,135,349.15	91.3%	2,097,650.85
052300300100	Jigawa State Television	71,570,000.00	71,570,000.00	18,133,095.72	67,639,303.42	94.5%	3,930,696.58
052300400100	Jigawa State Broadcasting Corporation (Radio)	100,014,000.00	100,014,000.00	18,195,095.72	66,320,083.01	66.3%	33,693,916.99

052300700100	Jigawa State Sports Council	107,307,000.00	107,307,000.00	13,634,390.43	58,611,241.62	54.6%	48,695,758.38
053500000000	Ministry of Environment	513,960,000.00	513,960,000.00	132,392,910.92	511,608,295.87	99.5%	2,351,704.13
053500100100	Ministry of Environment	120,928,000.00	115,828,000.00	27,796,339.30	114,270,628.56	98.7%	1,557,371.44
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	390,000,000.00	395,100,000.00	103,834,412.32	394,326,068.41	99.8%	773,931.59
053505600100	Alternative Energy Agency	3,032,000.00	3,032,000.00	762,159.30	3,011,598.90	99.3%	20,401.10
055100000000	Ministry for Local Government	52,030,000.00	52,030,000.00	27,555,548.19	50,561,316.64	97.2%	1,468,683.36
055100100100	Ministry for Local Government	52,030,000.00	52,030,000.00	27,555,548.19	50,561,316.64	97.2%	1,468,683.36

6 Table 6: Overhead Expenditure by Administrative Classification

Jigawa State Government Budget Performance Report 2022 Q4 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
	<i>Total Overhead Expenditure</i>	<i>24,266,086,000.0</i> <i>0</i>	<i>24,693,374,350.00</i>	<i>7,461,921,503.59</i>	<i>21,523,205,845.1</i> <i>4</i>	<i>87.2%</i>	<i>3,170,168,504.8</i> <i>6</i>
01000000000	Administrative	6,570,598,000.00	7,852,697,800.00	1,320,571,036.03	6,828,035,865.85	87.0%	1,024,661,934.1 5
01110000000	Government House	1,567,700,000.00	1,884,411,000.00	290,713,576.15	1,369,285,120.30	72.7%	515,125,879.70
011100100100	Government House	650,000,000.00	650,000,000.00	140,839,535.92	583,039,605.53	89.7%	66,960,394.47
011100100200	Deputy Governor's Office	299,700,000.00	299,700,000.00	53,957,676.34	177,999,546.89	59.4%	121,700,453.11
011111300100	Directorate of Protocol	184,000,000.00	184,000,000.00	61,714,917.06	141,443,578.75	76.9%	42,556,421.25
011101000100	Due Process & Project Monitoring Bureau	58,000,000.00	48,536,000.00	12,577,426.02	44,120,985.08	90.9%	4,415,014.92
011103700100	Pilgrim Welfare Agency	356,000,000.00	676,000,000.00	16,880,080.81	406,144,760.06	60.1%	269,855,239.94
011100800100	State Emergency Management Agency	20,000,000.00	26,175,000.00	4,743,940.00	16,536,644.00	63.2%	9,638,356.00
01610000000	Office of the Secretary to the State Government	1,388,390,000.00	2,117,431,800.00	400,313,711.66	1,816,138,781.11	85.8%	301,293,018.89
016100100100	Office of the SSG Admin & Finance Directorate	270,900,000.00	978,465,000.00	15,072,387.65	974,067,394.12	99.6%	4,397,605.88

016102100200	Liaison Office Kaduna	4,250,000.00	4,250,000.00	915,868.90	2,715,868.90	63.9%	1,534,131.10
016102100300	Liaison Office Lagos	11,000,000.00	11,000,000.00	1,502,839.04	6,749,735.28	61.4%	4,250,264.72
016102100400	Liaison Office Kano	1,440,000.00	1,440,000.00	308,445.21	608,445.21	42.3%	831,554.79
016102100500	Liaison Office Abuja	50,000,000.00	51,476,800.00	12,000,002.76	40,656,536.40	79.0%	10,820,263.60
016100200100	Chieftaincy & Religious Affairs Department	162,000,000.00	181,029,000.00	12,611,611.96	179,782,769.99	99.3%	1,246,230.01
016100300100	Research, Evaluation and Political Affairs Directorate	58,000,000.00	58,971,000.00	14,112,070.00	26,849,762.30	45.5%	32,121,237.70
016100400100	Special Service Directorate	820,000,000.00	820,000,000.00	342,390,486.14	578,175,629.92	70.5%	241,824,370.08
016100500100	Council Affairs Department	10,800,000.00	10,800,000.00	1,400,000.00	6,532,639.00	60.5%	4,267,361.00
011200000000	State House of Assembly	2,248,900,000.00	2,454,031,000.00	125,199,073.88	2,444,870,199.87	99.6%	9,160,800.13
011200300100	State House of Assembly	2,237,000,000.00	2,431,941,000.00	104,344,050.88	2,424,015,176.87	99.7%	7,925,823.13
011200400100	Assembly Service Commission	11,900,000.00	22,090,000.00	20,855,023.00	20,855,023.00	94.4%	1,234,977.00
012500000000	Office of the Head of State Civil Service	597,900,000.00	608,742,000.00	314,113,679.11	571,445,239.34	93.9%	37,296,760.66
012500100100	Office of the Head of State Civil Service	410,900,000.00	408,214,000.00	246,057,448.72	407,052,297.33	99.7%	1,161,702.67
012500100200	Establishment and Service Matters Directorate	7,200,000.00	10,886,000.00	4,151,995.00	10,492,038.00	96.4%	393,962.00
012500100300	Manpower Development and Training Directorate	70,000,000.00	70,000,000.00	36,030,605.69	67,789,024.12	96.8%	2,210,975.88
012500100400	Directorate of Salary and Pension Administration	7,200,000.00	9,356,000.00	5,396,296.70	9,347,058.69	99.9%	8,941.31
012500100500	Manpower Development Institute	77,600,000.00	77,443,000.00	13,116,583.00	43,929,123.82	56.7%	33,513,876.18
012500100600	Guidance and Counselling Department	25,000,000.00	32,843,000.00	9,360,750.00	32,835,697.38	100.0%	7,302.62
014000000000	Office of the Auditor General	204,223,000.00	224,597,000.00	46,630,857.73	175,032,027.49	77.9%	49,564,972.51

014000100100	Office of the State Auditor General	19,600,000.00	20,264,000.00	1,261,068.80	11,767,916.08	58.1%	8,496,083.92
014000200100	Office of the Auditor General Local Government Audit	144,623,000.00	164,333,000.00	45,369,788.93	163,264,111.41	99.3%	1,068,888.59
014000300100	Audit Service Commission	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
014700000000	Civil Service Commission	20,750,000.00	20,750,000.00	2,445,140.25	7,103,255.10	34.2%	13,646,744.90
014700100100	Civil Service Commission	20,750,000.00	20,750,000.00	2,445,140.25	7,103,255.10	34.2%	13,646,744.90
014800000000	State Independent Electoral Commission	40,000,000.00	40,000,000.00	1,515,900.00	7,842,382.00	19.6%	32,157,618.00
014800100100	State Independent Electoral Commission	40,000,000.00	40,000,000.00	1,515,900.00	7,842,382.00	19.6%	32,157,618.00
014900000000	Local Government Service Commission	502,735,000.00	502,735,000.00	139,639,097.25	436,318,860.64	86.8%	66,416,139.36
014900100100	Local Government Service Commission	502,735,000.00	502,735,000.00	139,639,097.25	436,318,860.64	86.8%	66,416,139.36
020000000000	Economic	8,124,722,000.00	6,070,194,150.00	2,151,603,348.28	5,630,808,125.50	92.8%	439,386,024.50
021500000000	Ministry of Agriculture & Natural Resources	40,800,000.00	40,800,000.00	5,703,045.40	24,104,536.20	59.1%	16,695,463.80
021500100100	Ministry of Agriculture & Natural Resources	19,000,000.00	19,000,000.00	2,810,000.00	10,300,692.05	54.2%	8,699,307.95
021502100100	Jigawa State Agricultural Research Institute	4,200,000.00	4,310,000.00	1,015,787.00	3,086,929.24	71.6%	1,223,070.76
021510200100	Jigawa State Agricultural & Rural Development Authority	12,800,000.00	12,690,000.00	949,300.00	7,381,862.94	58.2%	5,308,137.06
021511500100	Farmers And Herdsman Board	4,800,000.00	4,800,000.00	927,958.40	3,335,051.98	69.5%	1,464,948.02
022000000000	Ministry of Finance & Economic Planning	4,441,029,000.00	1,105,501,150.00	661,658,600.38	978,642,223.69	88.5%	126,858,926.31
022000100100	Ministry of Finance & Economic Planning	973,916,000.00	973,916,000.00	639,130,820.88	909,703,376.45	93.4%	64,212,623.55
022000300100	Budget and Economic Planning Directorate	3,384,413,000.00	48,885,150.00	8,262,750.00	11,757,032.00	24.1%	37,128,118.00
022000300200	Economic Planning Board	18,000,000.00	18,000,000.00	-	12,567,500.00	69.8%	5,432,500.00

022000700100	Office of the Accountant General	17,900,000.00	17,900,000.00	1,200,000.00	4,598,494.06	25.7%	13,301,505.94
022000800100	State Internal Revenue Service	40,800,000.00	40,800,000.00	11,753,644.50	37,042,353.00	90.8%	3,757,647.00
022001200100	Jigawa State Bureau of Statistics	6,000,000.00	6,000,000.00	1,311,385.00	2,973,468.18	49.6%	3,026,531.82
022200000000	Ministry Of Commerce, Industries and Co-operatives	30,690,000.00	30,690,000.00	7,259,786.45	18,165,075.03	59.2%	12,524,924.97
022200100100	Ministry of Commerce, Industries and Co-operatives	14,090,000.00	14,090,000.00	2,659,707.75	8,350,850.78	59.3%	5,739,149.22
022200200100	Mineral Resources Development Agency	2,400,000.00	2,400,000.00	600,078.70	1,330,387.79	55.4%	1,069,612.21
022200300100	State Investment Promotion Agency	14,200,000.00	14,200,000.00	4,000,000.00	8,483,836.46	59.7%	5,716,163.54
022700000000	Directorate Of Economic Empowerment	8,600,000.00	8,600,000.00	2,286,500.00	6,379,081.21	74.2%	2,220,918.79
022700100100	Directorate of Economic Empowerment	8,600,000.00	8,600,000.00	2,286,500.00	6,379,081.21	74.2%	2,220,918.79
023400000000	Ministry of Works & Transport	2,294,103,000.00	3,074,103,000.00	1,080,412,496.00	2,909,079,912.98	94.6%	165,023,087.02
023400100100	Ministry of Works & Transport	2,046,703,000.00	2,677,251,000.00	940,291,251.00	2,516,941,107.74	94.0%	160,309,892.26
023400400100	Jigawa Roads Maintenance Agency	14,200,000.00	14,200,000.00	863,000.00	12,600,460.05	88.7%	1,599,539.95
023400800100	Rural Electricity Board	226,000,000.00	375,195,000.00	137,468,000.00	372,174,995.72	99.2%	3,020,004.28
023400900100	Fire Service Directorate	7,200,000.00	7,457,000.00	1,790,245.00	7,363,349.48	98.7%	93,650.52
025200000000	Ministry Of Water Resources	1,210,350,000.00	1,711,350,000.00	374,690,076.40	1,630,835,897.26	95.3%	80,514,102.74
025200100100	Ministry of Water Resources	1,159,500,000.00	1,659,500,000.00	361,810,756.63	1,591,942,906.58	95.9%	67,557,093.42
025210200100	Jigawa state Water Board	30,000,000.00	30,000,000.00	5,921,200.00	25,981,928.50	86.6%	4,018,071.50
025210300100	Rural Water Supply and Sanitation Agency	7,000,000.00	7,000,000.00	1,532,766.00	3,615,566.00	51.7%	3,384,434.00

025210400100	Small Town Water Supply Agency	13,850,000.00	14,850,000.00	5,425,353.77	9,295,496.18	62.6%	5,554,503.82
026000000000	Ministry Of Land , Housing, Urban & Regional Development	99,150,000.00	99,150,000.00	19,592,843.65	63,601,399.12	64.1%	35,548,600.88
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	14,400,000.00	14,400,000.00	2,092,000.00	7,654,066.67	53.2%	6,745,933.33
026000200100	Jigawa State Housing Authority	20,750,000.00	20,750,000.00	6,222,871.86	14,721,423.87	70.9%	6,028,576.13
026000300100	Urban Development Board	17,400,000.00	17,400,000.00	5,300,198.00	12,643,517.50	72.7%	4,756,482.50
026000400100	Dutse Capital Development Authority (DCDA)	46,600,000.00	46,600,000.00	5,977,773.79	28,582,391.08	61.3%	18,017,608.92
030000000000	Law & Justice	476,650,000.00	546,650,000.00	150,819,950.62	315,438,792.72	57.7%	231,211,207.28
031800000000	Judiciary	350,650,000.00	420,650,000.00	138,881,860.69	279,934,815.24	66.5%	140,715,184.76
031800500100	High Court of Justice	169,000,000.00	208,000,000.00	17,472,876.29	107,432,629.14	51.7%	100,567,370.86
031800600100	Sharia Court of Appeal	119,000,000.00	150,000,000.00	96,884,208.64	118,468,697.61	79.0%	31,531,302.39
031801100100	Judicial Service Commission	62,650,000.00	62,650,000.00	24,524,775.76	54,033,488.49	86.2%	8,616,511.51
032600000000	Ministry of Justice	126,000,000.00	126,000,000.00	11,938,089.93	35,503,977.48	28.2%	90,496,022.52
032600100100	Ministry of Justice	80,000,000.00	80,000,000.00	11,064,515.43	33,533,359.68	41.9%	46,466,640.32
032600200100	Justice Sector and Law Reform Commission	6,000,000.00	6,000,000.00	873,574.50	1,970,617.80	32.8%	4,029,382.20
032600300100	Jigawa State Anti-Corruption Commission	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
050000000000	Social	9,094,116,000.00	10,223,832,400.00	3,838,927,168.66	8,748,923,061.07	85.6%	1,474,909,338.93
051400000000	Ministry of Women Affairs	613,264,000.00	613,264,000.00	51,353,417.14	239,559,355.93	39.1%	373,704,644.07

051400100100	Ministry of Women Affairs & Social Development	13,364,000.00	13,364,000.00	2,517,589.00	7,592,135.25	56.8%	5,771,864.75
051400200100	Jigawa State Rehabilitation Board	599,900,000.00	599,900,000.00	48,835,828.14	231,967,220.68	38.7%	367,932,779.32
051700000000	Ministry of Education, Science & Technology	5,896,476,000.00	7,037,515,000.00	3,142,854,113.43	6,625,887,663.74	94.2%	411,627,336.26
051700100100	Ministry of Education, Science & Technology	1,929,400,000.00	2,555,644,000.00	1,174,103,145.00	2,555,249,894.54	100.0%	394,105.46
051700100200	State Educational Inspectorate & Monitoring Unit	17,700,000.00	17,700,000.00	2,954,754.71	10,593,016.99	59.8%	7,106,983.01
051700300100	State Universal Basic Education Board	691,000,000.00	822,332,000.00	246,170,102.80	820,104,826.13	99.7%	2,227,173.87
051700800100	Library Board	3,000,000.00	3,000,000.00	1,020,193.00	2,049,493.00	68.3%	950,507.00
051701000100	Agency for Mass Education	5,300,000.00	5,300,000.00	1,295,849.08	5,239,742.79	98.9%	60,257.21
051701100100	Nomadic Education Agency	18,000,000.00	18,000,000.00	3,734,840.84	15,383,245.50	85.5%	2,616,754.50
051701800100	Jigawa State Polytechnic	105,000,000.00	105,000,000.00	14,199,710.25	82,381,418.83	78.5%	22,618,581.17
051701800200	Binyaminu Usman Polytechnic Hadejia	62,728,000.00	62,728,000.00	9,858,632.50	53,135,069.65	84.7%	9,592,930.35
051701900100	Jigawa State College of Education	108,000,000.00	108,000,000.00	17,826,301.88	46,163,421.64	42.7%	61,836,578.37
051702100100	Sule Lamido University	623,400,000.00	622,570,000.00	163,313,180.94	457,093,230.75	73.4%	165,476,769.25
051705500100	Science & Technical Education Board	480,000,000.00	736,944,000.00	160,247,324.65	736,678,550.69	100.0%	265,449.31
051705600100	Jigawa State Scholarship Board	991,848,000.00	1,165,848,000.00	1,141,741,340.80	1,164,659,314.61	99.9%	1,188,685.39
051702600100	Dutse Model / Capital School	127,800,000.00	146,251,000.00	50,155,320.00	144,197,578.98	98.6%	2,053,421.02
051706000100	Jigawa State College of Education and Legal Studies	107,200,000.00	107,200,000.00	25,738,016.63	46,967,155.56	43.8%	60,232,844.44
051706100100	Institute of Information Technology	159,300,000.00	94,198,000.00	10,652,958.93	70,228,433.34	74.6%	23,969,566.66
051706300100	Islamic Education Bureau	433,350,000.00	433,350,000.00	110,332,388.39	394,329,494.18	91.0%	39,020,505.82

051706400100	Bamaina Academy	6,000,000.00	6,000,000.00	1,214,903.04	4,137,018.09	69.0%	1,862,981.91
051706500100	Jigawa State College of Remedial Studies	27,450,000.00	27,450,000.00	8,295,150.00	17,296,758.48	63.0%	10,153,241.52
052100000000	Ministry of Health	2,188,516,000.00	2,177,193,400.00	502,413,693.28	1,551,893,776.82	71.3%	625,299,623.18
052100100100	Ministry of Health	408,000,000.00	306,285,150.00	108,675,390.00	257,985,181.24	84.2%	48,299,968.76
052100300100	Babura General Hospital	101,700,000.00	101,700,000.00	8,858,728.64	67,698,073.35	66.6%	34,001,926.65
052100400100	Birin Kudu General Hospital	115,500,000.00	115,500,000.00	804,000.14	94,439,970.07	81.8%	21,060,029.93
052100500100	Birniwa General Hospital	136,300,000.00	136,300,000.00	22,032,408.87	70,490,663.24	51.7%	65,809,336.76
052100600100	Dutse General Hospital	130,400,000.00	130,400,000.00	37,830,375.00	72,931,681.54	55.9%	57,468,318.46
052100700100	Gumel General Hospital	134,400,000.00	134,400,000.00	33,406,498.13	42,227,850.49	31.4%	92,172,149.51
052100800100	Gwaram Cottage Hospital	61,500,000.00	61,500,000.00	11,814,426.00	46,678,930.00	75.9%	14,821,070.00
052100900100	Hadejia General Hospital	223,800,000.00	232,656,000.00	57,677,604.38	195,687,142.43	84.1%	36,968,857.58
052101000100	Hadejia Tuberculosis and Leprosy Hospital	7,366,000.00	7,366,000.00	890,190.80	1,930,555.72	26.2%	5,435,444.28
052101100100	Jahun General Hospital	61,300,000.00	85,139,000.00	2,859,093.00	84,472,849.74	99.2%	666,150.26
052101200100	Kafin Hausa (Bulangu) Cottage Hospital	28,800,000.00	28,800,000.00	5,690,250.00	28,563,890.55	99.2%	236,109.45
052101300100	Kafin Hausa General Hospital	64,800,000.00	71,996,500.00	16,070,625.00	71,028,598.92	98.7%	967,901.08
052101400100	Kazaure General Hospital	68,900,000.00	94,078,750.00	32,643,727.21	92,755,018.48	98.6%	1,323,731.52
052101500100	Kazaure Psychiatric Hospital	5,500,000.00	5,500,000.00	509,500.00	1,119,072.50	20.3%	4,380,927.50
052101600100	Ringim General Hospital	96,110,000.00	96,110,000.00	32,729,354.00	84,857,709.14	88.3%	11,252,290.86
052101700100	Jigawa State Agency for the Control of AIDS	1,440,000.00	1,733,000.00	440,015.00	1,731,427.39	99.9%	1,572.61

052101800100	Primary Health Care Development Agency	147,000,000.00	147,000,000.00	42,601,374.00	80,476,946.64	54.7%	66,523,053.36
052101900100	Office of the Provost College of Nursing & Midwifery	56,000,000.00	56,000,000.00	13,797,782.63	22,385,142.09	40.0%	33,614,857.92
052102000100	School of Nursing Birnin Kudu	37,200,000.00	62,229,000.00	8,187,652.50	60,568,991.61	97.3%	1,660,008.39
052102100100	School of Midwifery Birnin Kudu	31,200,000.00	31,200,000.00	14,677,632.00	29,323,230.76	94.0%	1,876,769.24
052102200100	School of Nursing Hadejia	9,000,000.00	9,000,000.00	-	7,214,782.10	80.2%	1,785,217.90
052102300100	School of Midwifery Babura	6,000,000.00	6,000,000.00	-	3,776,161.25	62.9%	2,223,838.75
052102400100	School of Health Technology	70,300,000.00	70,300,000.00	28,297,500.00	67,073,290.80	95.4%	3,226,709.20
052102500100	Rasheed Shekoni Specialist Hospital	174,000,000.00	174,000,000.00	21,919,566.00	60,050,513.55	34.5%	113,949,486.45
052102600100	Jigawa Contributory Health Care Management Agency (JICHMA)	12,000,000.00	12,000,000.00	-	6,426,103.23	53.6%	5,573,896.77
052300000000	Ministry of Information, Youth, Sports & Culture	169,300,000.00	169,300,000.00	38,293,051.19	132,486,878.46	78.3%	36,813,121.54
052300100100	Ministry of Information Youths, Sports and Culture	47,300,000.00	47,300,000.00	5,083,589.54	32,332,151.05	68.4%	14,967,848.95
052300200100	History and Culture Bureau	9,600,000.00	9,600,000.00	2,277,960.51	7,224,651.91	75.3%	2,375,348.09
052300300100	Jigawa State Television	22,000,000.00	22,000,000.00	4,503,100.00	16,249,948.53	73.9%	5,750,051.47
052300400100	Jigawa State Broadcasting Corporation (Radio)	22,600,000.00	22,600,000.00	2,932,535.33	13,719,149.11	60.7%	8,880,850.89
052300500100	Jigawa State Printing Press	7,200,000.00	7,200,000.00	4,435,223.31	5,734,995.99	79.7%	1,465,004.01
052300700100	Jigawa State Sports Council	60,600,000.00	60,600,000.00	19,060,642.50	57,225,981.87	94.4%	3,374,018.13
053500000000	Ministry of Environment	49,990,000.00	49,990,000.00	11,304,150.00	37,119,912.44	74.3%	12,870,087.56
053500100100	Ministry of Environment	10,390,000.00	10,390,000.00	1,482,000.00	5,003,000.00	48.2%	5,387,000.00

053501600100	Jigawa State Environmental Protection Agency (JISEPA)	37,800,000.00	37,800,000.00	9,057,150.00	30,600,623.88	81.0%	7,199,376.12
053505600100	Alternative Energy Agency	1,800,000.00	1,800,000.00	765,000.00	1,516,288.56	84.2%	283,711.44
055100000000	Ministry for Local Government	176,570,000.00	176,570,000.00	92,708,743.62	161,975,473.67	91.7%	14,594,526.33
055100100100	Ministry for Local Government	176,570,000.00	176,570,000.00	92,708,743.62	161,975,473.67	91.7%	14,594,526.33

7 Table 7: Capital Expenditure by Administrative Classification

Jigawa State Government Budget Performance Report 2022 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
	Total Capital Expenditure	90,837,000,000.00	109,821,166,650.00	21,487,667,436.94	55,203,602,071.71	50.3%	54,617,564,578.29
01000000000	Administrative	4,978,700,000.00	4,175,479,650.00	1,121,254,440.52	2,054,578,995.77	49.2%	2,120,900,654.23
01110000000	Government House	1,629,000,000.00	1,692,289,000.00	397,003,430.93	712,671,830.67	42.1%	979,617,169.33
011100100100	Government House	1,500,000,000.00	1,500,000,000.00	338,216,383.19	627,199,814.07	41.8%	872,800,185.93
011100100200	Deputy Governor's Office	17,000,000.00	77,000,000.00	58,787,047.74	64,008,816.60	83.1%	12,991,183.40
011101000100	Due Process & Project Monitoring Bureau	12,000,000.00	21,464,000.00	-	21,463,200.00	100.0%	800.00
011100800100	State Emergency Management Agency	100,000,000.00	93,825,000.00	-	-	0.0%	93,825,000.00
01610000000	Office of the Secretary to the State Government	2,981,500,000.00	2,323,500,000.00	702,096,265.59	1,296,564,037.92	55.8%	1,026,935,962.08
016100100100	Office of the SSG Admin & Finance Directorate	275,000,000.00	275,000,000.00	56,949,911.08	91,601,249.53	33.3%	183,398,750.47
016100200100	Chieftaincy & Religious Affairs Department	2,555,000,000.00	1,897,000,000.00	594,490,859.34	1,144,028,093.22	60.3%	752,971,906.78
016100400100	Special Service Directorate	151,500,000.00	151,500,000.00	50,655,495.17	60,934,695.17	40.2%	90,565,304.83
01120000000	State House of Assembly	227,000,000.00	37,000,000.00	-	-	0.0%	37,000,000.00
011200300100	State House of Assembly	227,000,000.00	37,000,000.00	-	-	0.0%	37,000,000.00

01250000000	Office of the Head of State Civil Service	20,000,000.00	26,885,650.00	9,825,744.00	16,710,744.00	62.2%	10,174,906.00
012500100100	Office of the Head of State Civil Service	10,000,000.00	10,000,000.00	9,825,744.00	9,825,744.00	98.3%	174,256.00
012500100400	Directorate of Salary and Pension Administration	-	6,885,650.00	-	6,885,000.00	100.0%	650.00
012500100500	Manpower Development Institute	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
01400000000	Office of the Auditor General	65,700,000.00	40,305,000.00	12,329,000.00	28,632,383.18	71.0%	11,672,616.82
014000100100	Office of the State Auditor General	21,500,000.00	21,500,000.00	-	-	0.0%	21,500,000.00
014000200100	Office of the Auditor General Local Government Audit	44,200,000.00	18,805,000.00	12,329,000.00	28,632,383.18	152.3%	9,827,383.18
01470000000	Civil Service Commission	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
014700100100	Civil Service Commission	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
01480000000	State Independent Electoral Commission	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
014800100100	State Independent Electoral Commission	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
01490000000	Local Government Service Commission	30,500,000.00	30,500,000.00	-	-	0.0%	30,500,000.00
014900100100	Local Government Service Commission	30,500,000.00	30,500,000.00	-	-	0.0%	30,500,000.00
02000000000	Economic	44,706,000,000.00	57,726,760,000.00	9,965,427,898.13	26,779,563,324.08	46.4%	30,947,196,675.92
02150000000	Ministry of Agriculture & Natural Resources	8,553,500,000.00	8,566,500,000.00	771,109,811.56	1,000,954,999.25	11.7%	7,565,545,000.75
021500100100	Ministry of Agriculture & Natural Resources	1,130,000,000.00	1,143,000,000.00	52,810,262.81	106,904,960.03	9.4%	1,036,095,039.97

021502100100	Jigawa State Agricultural Research Institute	105,000,000.00	105,000,000.00	12,343,681.25	23,543,026.25	22.4%	81,456,973.75
021510200100	Jigawa State Agricultural & Rural Development Authority	6,841,000,000.00	6,841,000,000.00	679,896,867.50	838,616,012.97	12.3%	6,002,383,987.03
021511500100	Farmers And Herdsmen Board	477,500,000.00	477,500,000.00	26,059,000.00	31,891,000.00	6.7%	445,609,000.00
022000000000	Ministry of Finance & Economic Planning	827,000,000.00	827,000,000.00	87,227,992.55	96,982,992.55	11.7%	730,017,007.45
022000100100	Ministry of Finance & Economic Planning	95,000,000.00	95,000,000.00	5,000,000.00	5,000,000.00	5.3%	90,000,000.00
022000300100	Budget and Economic Planning Directorate	585,000,000.00	585,000,000.00	54,827,992.55	54,827,992.55	9.4%	530,172,007.45
022000800100	State Internal Revenue Service	95,000,000.00	95,000,000.00	27,400,000.00	30,750,000.00	32.4%	64,250,000.00
022001200100	Jigawa State Bureau of Statistics	52,000,000.00	52,000,000.00	-	6,405,000.00	12.3%	45,595,000.00
022200000000	Ministry Of Commerce, Industries and Co-operatives	2,751,500,000.00	3,163,500,000.00	578,338,475.13	651,269,725.13	20.6%	2,512,230,274.87
022200100100	Ministry of Commerce, Industries and Co-operatives	2,581,500,000.00	2,993,500,000.00	569,648,575.13	597,369,725.13	20.0%	2,396,130,274.87
022200200100	Mineral Resources Development Agency	67,000,000.00	67,000,000.00	1,270,000.00	1,270,000.00	1.9%	65,730,000.00
022200300100	State Investment Promotion Agency	103,000,000.00	103,000,000.00	7,419,900.00	52,630,000.00	51.1%	50,370,000.00
022700000000	Directorate Of Economic Empowerment	1,509,400,000.00	2,209,400,000.00	583,859,664.75	1,387,897,341.02	62.8%	821,502,658.98
022700100100	Directorate of Economic Empowerment	1,509,400,000.00	2,209,400,000.00	583,859,664.75	1,387,897,341.02	62.8%	821,502,658.98

023400000000	Ministry of Works & Transport	25,260,200,000.00	34,079,200,000.00	5,848,108,192.38	18,269,145,235.31	53.6%	15,810,054,764.69
023400100100	Ministry of Works & Transport	21,712,200,000.00	30,520,200,000.00	5,563,642,689.82	16,517,407,277.36	54.1%	14,002,792,722.64
023400400100	Jigawa Roads Maintenance Agency	2,398,000,000.00	2,398,000,000.00	185,853,215.04	1,542,172,782.70	64.3%	855,827,217.30
023400800100	Rural Electricity Board	1,100,000,000.00	1,111,000,000.00	98,612,287.52	199,565,175.25	18.0%	911,434,824.75
023400900100	Fire Service Directorate	50,000,000.00	50,000,000.00	-	10,000,000.00	20.0%	40,000,000.00
025200000000	Ministry Of Water Resources	4,398,900,000.00	6,824,900,000.00	1,666,483,660.77	4,333,285,869.35	63.5%	2,491,614,130.65
025200100100	Ministry of Water Resources	634,000,000.00	1,134,000,000.00	781,341,829.57	1,039,192,584.53	91.6%	94,807,415.47
025210200100	Jigawa state Water Board	415,200,000.00	1,023,200,000.00	144,564,247.73	563,232,583.78	55.0%	459,967,416.22
025210300100	Rural Water Supply and Sanitation Agency	1,655,700,000.00	2,113,700,000.00	399,641,317.96	1,214,648,230.76	57.5%	899,051,769.24
025210400100	Small Town Water Supply Agency	1,694,000,000.00	2,554,000,000.00	340,936,265.51	1,516,212,470.28	59.4%	1,037,787,529.72
026000000000	Ministry Of Land , Housing, Urban & Regional Development	1,405,500,000.00	2,056,260,000.00	430,300,100.99	1,040,027,161.47	50.6%	1,016,232,838.53
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	515,100,000.00	1,015,100,000.00	37,781,859.00	597,625,618.21	58.9%	417,474,381.79
026000200100	Jigawa State Housing Authority	712,400,000.00	876,723,000.00	338,654,335.92	369,649,637.19	42.2%	507,073,362.81
026000300100	Urban Development Board	107,000,000.00	105,950,000.00	45,282,000.00	45,282,000.00	42.7%	60,668,000.00
026000400100	Dutse Capital Development Authority (DCDA)	71,000,000.00	58,487,000.00	8,581,906.07	27,469,906.07	47.0%	31,017,093.93
030000000000	Law & Justice	1,308,000,000.00	1,277,000,000.00	163,233,696.77	297,596,304.78	23.3%	979,403,695.22
031800000000	Judiciary	1,248,000,000.00	1,217,000,000.00	163,233,696.77	297,596,304.78	24.5%	919,403,695.22
031800500100	High Court of Justice	290,000,000.00	290,000,000.00	53,222,909.10	187,585,517.11	64.7%	102,414,482.89

031800600100	Sharia Court of Appeal	813,000,000.00	782,000,000.00	104,000,000.00	104,000,000.00	13.3%	678,000,000.00
031801100100	Judicial Service Commission	145,000,000.00	145,000,000.00	6,010,787.67	6,010,787.67	4.1%	138,989,212.33
032600000000	Ministry of Justice	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
032600100100	Ministry of Justice	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
050000000000	Social	39,844,300,000.00	46,641,927,000.00	10,237,751,401.52	26,071,863,447.08	55.9%	20,570,063,552.92
051400000000	Ministry of Women Affairs	1,759,000,000.00	1,759,000,000.00	422,537,178.16	519,464,374.59	29.5%	1,239,535,625.41
051400100100	Ministry of Women Affairs & Social Development	247,500,000.00	247,500,000.00	56,673,968.16	70,261,768.16	28.4%	177,238,231.84
051400200100	Jigawa State Rehabilitation Board	1,511,500,000.00	1,511,500,000.00	365,863,210.00	449,202,606.43	29.7%	1,062,297,393.57
051700000000	Ministry of Education, Science & Technology	19,268,900,000.00	20,951,402,000.00	5,270,555,935.95	15,782,080,177.73	75.3%	5,169,321,822.27
051700100100	Ministry of Education, Science & Technology	1,712,300,000.00	2,551,918,000.00	76,664,550.00	2,016,826,493.56	79.0%	535,091,506.44
051700100200	State Educational Inspectorate & Monitoring Unit	20,000,000.00	20,000,000.00	9,999,790.00	15,996,790.00	80.0%	4,003,210.00
051700300100	State Universal Basic Education Board	10,717,900,000.00	10,776,568,000.00	3,139,661,070.87	8,466,763,955.92	78.6%	2,309,804,044.08
051700800100	Library Board	36,000,000.00	36,000,000.00	-	3,480,000.00	9.7%	32,520,000.00
051701000100	Agency for Mass Education	187,800,000.00	187,800,000.00	44,174,000.00	131,920,600.00	70.2%	55,879,400.00
051701100100	Nomadic Education Agency	235,000,000.00	235,000,000.00	141,966,919.60	157,316,619.60	66.9%	77,683,380.40
051701800100	Jigawa State Polytechnic	1,221,000,000.00	1,221,000,000.00	80,577,384.90	201,896,006.08	16.5%	1,019,103,993.92
051701800200	Binyaminu Usman Polytechnic Hadejia	395,000,000.00	395,000,000.00	99,400,540.19	305,230,751.54	77.3%	89,769,248.46
051701900100	Jigawa State College of Education	580,800,000.00	580,800,000.00	19,838,730.24	25,285,730.24	4.4%	555,514,269.76
051702100100	Sule Lamido University	2,665,000,000.00	2,915,000,000.00	804,146,753.93	2,851,214,074.13	97.8%	63,785,925.87

051705500100	Science & Technical Education Board	300,000,000.00	500,000,000.00	398,871,898.61	499,896,659.79	100.0%	103,340.21
051702600100	Dutse Model / Capital School	80,900,000.00	62,449,000.00	-	45,000,000.00	72.1%	17,449,000.00
051706000100	Jigawa State College of Education and Legal Studies	162,200,000.00	120,765,000.00	81,944,076.42	99,744,076.42	82.6%	21,020,923.58
051706100100	Institute of Information Technology	259,000,000.00	324,102,000.00	27,521,000.00	316,045,216.87	97.5%	8,056,783.13
051706300100	Islamic Education Bureau	336,000,000.00	545,000,000.00	244,056,907.85	452,145,399.99	83.0%	92,854,600.01
051706400100	Bamaina Academy	60,000,000.00	60,000,000.00	47,890,356.74	59,988,996.74	100.0%	11,003.26
051706500100	Jigawa State College of Remedial Studies	300,000,000.00	420,000,000.00	53,841,956.60	133,328,806.85	31.7%	286,671,193.15
052100000000	Ministry of Health	12,678,200,000.00	17,428,200,000.00	3,949,416,297.68	8,894,876,373.66	51.0%	8,533,323,626.34
052100100100	Ministry of Health	10,447,000,000.00	15,197,000,000.00	2,924,209,585.77	7,586,480,636.25	49.9%	7,610,519,363.75
052101700100	Jigawa State Agency for the Control of AIDS	50,000,000.00	50,000,000.00	4,532,000.00	21,822,687.50	43.6%	28,177,312.50
052101800100	Primary Health Care Development Agency	2,171,200,000.00	2,171,200,000.00	1,020,674,711.91	1,286,573,049.91	59.3%	884,626,950.09
052102500100	Rasheed Shekoni Specialist Hospital	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
052300000000	Ministry of Information, Youth, Sports & Culture	168,300,000.00	213,425,000.00	55,315,083.48	135,856,305.62	63.7%	77,568,694.38
052300100100	Ministry of Information Youths, Sports and Culture	55,000,000.00	55,000,000.00	6,135,265.33	7,835,265.33	14.2%	47,164,734.67
052300200100	History and Culture Bureau	5,000,000.00	5,000,000.00	-	825,500.00	16.5%	4,174,500.00
052300300100	Jigawa State Television	39,000,000.00	64,125,000.00	33,162,740.98	60,007,740.98	93.6%	4,117,259.02
052300400100	Jigawa State Broadcasting Corporation (Radio)	32,300,000.00	32,300,000.00	4,998,750.00	23,554,625.00	72.9%	8,745,375.00

052300500100	Jigawa State Printing Press	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	100.0%	-
052300700100	Jigawa State Sports Council	27,000,000.00	47,000,000.00	1,018,327.17	33,633,174.31	71.6%	13,366,825.69
053500000000	Ministry of Environment	5,929,000,000.00	6,249,000,000.00	539,926,906.25	739,586,215.48	11.8%	5,509,413,784.52
053500100100	Ministry of Environment	5,670,000,000.00	5,990,000,000.00	530,382,000.00	730,041,309.23	12.2%	5,259,958,690.77
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
053505600100	Alternative Energy Agency	234,000,000.00	234,000,000.00	9,544,906.25	9,544,906.25	4.1%	224,455,093.75
055100000000	Ministry for Local Government	40,900,000.00	40,900,000.00	-	-	0.0%	40,900,000.00
055100100100	Ministry for Local Government	40,900,000.00	40,900,000.00	-	-	0.0%	40,900,000.00

4 Table 8: Other Expenditure by Administrative Classification

Jigawa State Government Budget Performance Report 2022 Q4 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
-	<i>Total Other Expenditure</i>	<i>7,456,914,000.00</i>	<i>8,123,328,000.00</i>	<i>2,143,456,717.47</i>	<i>7,089,949,773.39</i>	<i>87.3%</i>	<i>1,033,378,226.61</i>
01000000000	Administrative	555,500,000.00	706,504,000.00	122,046,556.20	693,794,806.21	98.2%	12,709,193.79
01110000000	Government House	185,300,000.00	179,125,000.00	106,948,315.00	169,238,843.70	94.5%	9,886,156.30
011100100100	Government House	95,000,000.00	95,000,000.00	30,694,000.00	92,913,061.04	97.8%	2,086,938.96
011100100200	Deputy Governor's Office	300,000.00	300,000.00	-	71,467.66	23.8%	228,532.34
011100800100	State Emergency Management Agency	90,000,000.00	83,825,000.00	76,254,315.00	76,254,315.00	91.0%	7,570,685.00
01610000000	Office of the Secretary to the State Government	343,900,000.00	499,335,000.00	-	499,260,568.00	100.0%	74,432.00
016100100100	Office of the SSG Admin & Finance Directorate	343,900,000.00	499,335,000.00	-	499,260,568.00	100.0%	74,432.00
01120000000	State House of Assembly	8,000,000.00	3,059,000.00	2,273,861.25	2,273,861.25	74.3%	785,138.75
011200300100	State House of Assembly	8,000,000.00	3,059,000.00	2,273,861.25	2,273,861.25	74.3%	785,138.75
01250000000	Office of the Head of State Civil Service	7,100,000.00	8,100,000.00	7,900,000.00	7,925,373.00	97.8%	174,627.00
012500100100	Office of the Head of State Civil Service	7,100,000.00	8,100,000.00	7,900,000.00	7,925,373.00	97.8%	174,627.00
01400000000	Office of the Auditor General	9,100,000.00	14,785,000.00	4,881,254.95	14,213,035.26	96.1%	571,964.74
014000100100	Office of the State Auditor General	600,000.00	600,000.00	45,000.00	45,000.00	7.5%	555,000.00

014000200100	Office of the Auditor General Local Government Audit	8,500,000.00	14,185,000.00	4,836,254.95	14,168,035.26	99.9%	16,964.74
014900000000	Local Government Service Commission	2,100,000.00	2,100,000.00	43,125.00	883,125.00	42.1%	1,216,875.00
014900100100	Local Government Service Commission	2,100,000.00	2,100,000.00	43,125.00	883,125.00	42.1%	1,216,875.00
020000000000	Economic	6,156,894,000.00	6,145,879,000.00	1,388,922,621.27	5,703,898,065.57	92.8%	441,980,934.43
021500000000	Ministry of Agriculture & Natural Resources	200,000.00	200,000.00	-	-	0.0%	200,000.00
021500100100	Ministry of Agriculture & Natural Resources	200,000.00	200,000.00	-	-	0.0%	200,000.00
022000000000	Ministry of Finance & Economic Planning	6,154,684,000.00	6,143,669,000.00	1,388,872,621.27	5,703,388,165.07	92.8%	440,280,834.93
022000100100	Ministry of Finance & Economic Planning	900,484,000.00	900,484,000.00	-	508,850,000.00	56.5%	391,634,000.00
022000300100	Budget and Economic Planning Directorate	100,000.00	100,000.00	10,000.00	10,000.00	10.0%	90,000.00
022000700100	Office of the Accountant General	54,100,000.00	43,085,000.00	13,334,670.00	40,004,010.00	92.8%	3,080,990.00
022000700200	Treasury Department (Stabilization Fund Provision)	200,000,000.00	57,797,000.00	-	15,416,666.67	26.7%	42,380,333.33
022000200100	Debt Management Unit	5,000,000,000.00	5,142,203,000.00	1,375,527,951.27	5,139,107,488.40	99.9%	3,095,511.60
022200000000	Ministry Of Commerce, Industries and Co- operatives	110,000.00	110,000.00	-	-	0.0%	110,000.00
022200100100	Ministry of Commerce, Industries and Co-operatives	110,000.00	110,000.00	-	-	0.0%	110,000.00
022700000000	Directorate Of Economic Empowerment	400,000.00	400,000.00	-	98,955.22	24.7%	301,044.78
022700100100	Directorate of Economic Empowerment	400,000.00	400,000.00	-	98,955.22	24.7%	301,044.78
023400000000	Ministry of Works & Transport	50,000.00	50,000.00	-	-	0.0%	50,000.00
023400100100	Ministry of Works & Transport	50,000.00	50,000.00	-	-	0.0%	50,000.00
025200000000	Ministry Of Water Resources	800,000.00	800,000.00	-	212,000.00	26.5%	588,000.00

025200100100	Ministry of Water Resources	500,000.00	500,000.00	-	-	0.0%	500,000.00
025210300100	Rural Water Supply and Sanitation Agency	200,000.00	200,000.00	-	-	0.0%	200,000.00
025210400100	Small Town Water Supply Agency	100,000.00	100,000.00	-	212,000.00	212.0%	112,000.00
026000000000	Ministry Of Land , Housing, Urban & Regional Development	650,000.00	650,000.00	50,000.00	198,945.27	30.6%	451,054.73
026000200100	Jigawa State Housing Authority	250,000.00	250,000.00	50,000.00	78,000.00	31.2%	172,000.00
026000400100	Dutse Capital Development Authority (DCDA)	400,000.00	400,000.00	-	120,945.27	30.2%	279,054.73
030000000000	Law & Justice	2,000,000.00	2,000,000.00	-	109,950.25	5.5%	1,890,049.75
031800000000	Judiciary	2,000,000.00	2,000,000.00	-	109,950.25	5.5%	1,890,049.75
031800500100	High Court of Justice	1,000,000.00	1,000,000.00	-	109,950.25	11.0%	890,049.75
031800600100	Sharia Court of Appeal	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
050000000000	Social	742,520,000.00	1,268,945,000.00	632,487,540.00	692,146,951.36	54.5%	576,798,048.64
051400000000	Ministry of Women Affairs	2,170,000.00	2,170,000.00	-	-	0.0%	2,170,000.00
051400100100	Ministry of Women Affairs & Social Development	70,000.00	70,000.00	-	-	0.0%	70,000.00
051400200100	Jigawa State Rehabilitation Board	2,100,000.00	2,100,000.00	-	-	0.0%	2,100,000.00
051700000000	Ministry of Education, Science & Technology	736,750,000.00	1,263,175,000.00	632,487,540.00	690,858,121.01	54.7%	572,316,878.99
051700100100	Ministry of Education, Science & Technology	600,000.00	238,000.00	43,000.00	227,000.00	95.4%	11,000.00
051700100200	State Educational Inspectorate & Monitoring Unit	300,000.00	300,000.00	5,000.00	5,000.00	1.7%	295,000.00
051701000100	Agency for Mass Education	100,000.00	57,000.00	-	19,166.67	33.6%	37,833.33
051701800100	Jigawa State Polytechnic	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00

051702100100	Sule Lamido University	9,000,000.00	9,830,000.00	955,801.00	4,187,001.00	42.6%	5,642,999.00
051705600100	Jigawa State Scholarship Board	713,400,000.00	1,239,400,000.00	631,089,989.00	685,872,273.00	55.3%	553,527,727.00
051706000100	Jigawa State College of Education and Legal Studies	800,000.00	800,000.00	300,000.00	300,000.00	37.5%	500,000.00
051706500100	Jigawa State College of Remedial Studies	550,000.00	550,000.00	93,750.00	247,680.35	45.0%	302,319.65
052100000000	Ministry of Health	1,400,000.00	1,400,000.00	-	353,840.30	25.3%	1,046,159.70
052100300100	Babura General Hospital	400,000.00	400,000.00	-	353,840.30	88.5%	46,159.70
052102500100	Rasheed Shekoni Specialist Hospital	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
052300000000	Ministry of Information, Youth, Sports & Culture	1,500,000.00	1,500,000.00	-	788,000.00	52.5%	712,000.00
052300100100	Ministry of Information Youths, Sports and Culture	1,100,000.00	1,100,000.00	-	788,000.00	71.6%	312,000.00
052300400100	Jigawa State Broadcasting Corporation (Radio)	400,000.00	400,000.00	-	-	0.0%	400,000.00
053500000000	Ministry of Environment	200,000.00	200,000.00	-	21,990.05	11.0%	178,009.95
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	200,000.00	200,000.00	-	21,990.05	11.0%	178,009.95
055100000000	Ministry for Local Government	500,000.00	500,000.00	-	125,000.00	25.0%	375,000.00
055100100100	Ministry for Local Government	500,000.00	500,000.00	-	125,000.00	25.0%	375,000.00

7.A Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Jigawa State Government Budget Performance Report 2022 Q4 - Total Expenditure by Economic Classification

Code	Economic	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
2	EXPENDITURES	177,795,588,000.00	198,074,588,000.00	47,132,781,026.35	136,182,845,184.41	68.8%	61,891,742,815.59
21	Personnel Cost	55,235,588,000.00	55,436,719,000.00	16,039,735,368.35	52,366,087,494.16	94.5%	3,070,631,505.84
2101	SALARY	18,434,743,000.00	19,646,514,587.89	5,911,746,959.95	19,426,967,724.16	98.9%	219,546,863.73
210101	Salaries and Wages	18,434,743,000.00	19,646,514,587.89	5,911,746,959.95	19,426,967,724.16	98.9%	219,546,863.73
21010101	Salary	18,224,874,000.00	19,217,804,195.00	5,707,236,534.43	19,017,782,183.06	99.0%	200,022,011.94
21010102	Overtime Payments	91,650,000.00	103,936,000.00	5,133,219.83	99,172,621.39	95.4%	4,763,378.61
21010103	Consolidated Revenue Fund Charges - Salaries	113,523,000.00	316,689,000.00	194,707,090.00	302,378,996.62	95.5%	14,310,003.38
21010104	Salary Arrears	4,696,000.00	8,085,392.89	4,670,115.69	7,633,923.09	94.4%	451,469.80
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	35,672,134,000.00	34,879,894,612.11	9,868,474,603.50	32,275,075,529.76	92.5%	2,604,819,082.35
210201	ALLOWANCES	32,051,036,000.00	31,864,183,527.26	9,512,564,137.46	30,478,150,251.32	95.7%	1,386,033,275.94
21020103	Transport Allowance	3,261,235,000.00	2,543,963,553.00	598,514,931.10	2,389,862,759.89	93.9%	154,100,793.11
21020104	Rent Supplement	4,078,316,000.00	3,771,943,399.60	910,767,928.40	3,586,867,431.59	95.1%	185,075,968.01
21020105	Meal Subsidy	1,028,473,000.00	1,006,348,782.20	234,451,522.31	979,131,365.81	97.3%	27,217,416.39

21020106	Utility Allowance	840,080,000.00	839,725,931.00	195,350,741.00	795,002,403.82	94.7%	44,723,527.18
21020107	Entertainment	87,421,000.00	82,908,200.00	16,524,069.62	69,310,182.58	83.6%	13,598,017.42
21020108	Peculiar Allowance	488,221,000.00	498,618,000.00	115,649,509.48	396,319,914.43	79.5%	102,298,085.57
21020109	Leave Transport Grant	1,390,976,000.00	1,361,762,867.90	326,445,990.33	1,331,738,932.89	97.8%	30,023,935.01
21020110	Overtime	10,939,000.00	8,239,000.00	-	561,975.00	6.8%	7,677,025.00
21020111	In-lieu of Overtime / Agency Allowance	63,273,000.00	63,273,000.00	11,713,621.05	47,297,846.55	74.8%	15,975,153.45
21020112	Inducement Allowance	3,352,409,000.00	4,157,203,000.00	1,019,501,760.27	4,146,048,396.47	99.7%	11,154,603.53
21020113	Hazard / Hardship Allowance	367,187,000.00	550,634,592.56	276,872,421.21	502,286,868.32	91.2%	48,347,724.24
21020114	Board Members Allowance	57,970,000.00	60,857,152.00	10,665,000.00	42,715,398.40	70.2%	18,141,753.60
21020115	Journal Allowance	22,242,000.00	13,242,000.00	2,008,913.10	13,026,429.55	98.4%	215,570.45
21020116	Academic Allowance	76,386,000.00	5,786,000.00	53,935.20	53,935.20	0.9%	5,732,064.80
21020117	Domestic Staff Allowance	655,065,000.00	578,253,600.40	145,315,942.41	544,977,300.92	94.2%	33,276,299.48
21020118	Personal Assistant Allowance	42,880,000.00	44,764,000.00	11,073,707.42	40,717,925.01	91.0%	4,046,074.99
21020119	Call Duty Allowance	374,508,000.00	383,137,908.24	112,578,695.03	377,854,179.41	98.6%	5,283,728.83
21020120	Shift Duty Allowance	321,691,000.00	448,658,169.80	214,790,838.65	415,439,512.88	92.6%	33,218,656.92
21020121	Student / Trainee Allowance	107,334,000.00	99,634,000.00	36,869,250.00	99,552,970.00	99.9%	81,030.00
21020122	Motor Vehicle Maintenance Allowance	129,089,000.00	127,023,000.00	26,897,111.01	109,911,341.11	86.5%	17,111,658.89
21020123	Constituency Allowance	28,935,000.00	22,435,000.00	7,233,981.78	20,743,348.08	92.5%	1,691,651.92
21020124	Newspaper Allowance	28,262,000.00	27,978,200.00	5,862,854.13	24,406,645.22	87.2%	3,571,554.78

21020125	Accommodation Allowance	49,703,000.00	28,173,000.00	3,127,218.34	12,397,711.48	44.0%	15,775,288.52
21020126	Members Recess Allowance	4,053,000.00	4,053,000.00	540,032.52	1,913,304.20	47.2%	2,139,695.80
21020127	Players Monthly Allowance	53,760,000.00	51,015,000.00	-	4,887,858.03	9.6%	46,127,141.97
21020128	Rural Posting Allowance	1,116,614,000.00	127,588,000.00	29,823,325.61	112,464,384.10	88.1%	15,123,615.90
21020129	Contract Addition	32,085,000.00	52,555,234.01	17,997,532.66	47,716,925.35	90.8%	4,838,308.66
21020130	Locum / Visiting Lecturers	334,575,000.00	253,280,000.00	341,730.33	92,004,945.49	36.3%	161,275,054.51
21020132	Hisbah & Council of Ulama Allowance	22,063,000.00	23,463,000.00	5,799,000.00	23,446,000.00	99.9%	17,000.00
21020133	Security Allowance	38,743,000.00	38,883,000.00	9,212,321.88	33,976,065.00	87.4%	4,906,935.00
21020134	Allowance for Committee Chairmen (House of Assembly)	11,472,000.00	11,472,000.00	291,075.75	5,499,300.75	47.9%	5,972,699.25
21020135	Midwifery Service Scheme	-	88,280,000.00	88,280,000.00	88,280,000.00	100.0%	-
21020136	Responsibility Allowance	119,830,000.00	192,349,299.20	95,614,202.18	180,081,751.03	93.6%	12,267,548.17
21020137	Medical Allowance	2,820,502,000.00	2,696,515,400.75	590,885,214.09	2,606,184,562.75	96.7%	90,330,838.00
21020138	Furniture Allowance	122,086,000.00	145,336,000.00	46,837,953.06	130,487,927.34	89.8%	14,848,072.66
21020139	Earned Responsibility Allowance	40,888,000.00	44,488,000.00	7,352,426.43	44,467,493.80	100.0%	20,506.20
21020140	Outfit/Robe Allowance	39,859,000.00	46,844,000.00	14,677,403.27	40,702,904.33	86.9%	6,141,095.67
21020142	Judges / Lawyers Consolidated Allowance	126,981,000.00	69,958,000.00	-	53,540,254.00	76.5%	16,417,746.00
21020143	End Of Tenure benefit	51,615,000.00	33,815,000.00	-	26,970,684.68	79.8%	6,844,315.32
21020144	Legislative Allowances	18,504,000.00	19,704,000.00	127,488.09	19,688,058.14	99.9%	15,941.86
21020145	Weigh-in Allowance	122,240,000.00	59,386,000.00	19,553,131.61	47,828,189.96	80.5%	11,557,810.04

21020146	Arrears of Allowances	12,587,000.00	8,687,000.00	-	7,210,477.74	83.0%	1,476,522.26
21020149	Consolidated Allowance	7,007,549,000.00	7,263,396,434.60	2,792,586,439.73	7,193,952,163.53	99.0%	69,444,271.07
21020150	NYSC Allowance	300,000,000.00	605,800,000.00	223,399,646.00	605,788,616.82	100.0%	11,383.18
21020151	Research Allowance	1,148,000.00	1,148,000.00	287,117.64	1,004,911.74	87.5%	143,088.26
21020152	Baggage Allowance	6,375,000.00	4,875,000.00	-	310,000.00	6.4%	4,565,000.00
21020153	Non Clinical Allowance	27,510,000.00	15,224,202.00	7,377,020.45	14,103,611.18	92.6%	1,120,590.82
21020154	Project Allowance for Medical Students	2,619,000.00	4,119,000.00	756,984.00	4,031,227.25	97.9%	87,772.75
21020155	Specialist Allowance (Medical Consultant)	196,359,000.00	52,031,000.00	7,216,090.00	49,107,317.00	94.4%	2,923,683.00
21020156	Professional Teaching Allowance	861,490,000.00	1,588,870,000.00	387,562,774.83	1,588,328,879.14	100.0%	541,120.86
21020158	Disturbance / Relocation Allowance	20,556,000.00	20,556,000.00	-	11,860,259.41	57.7%	8,695,740.59
21020159	Monitoring Allowance	385,000.00	385,000.00	-	160,488.75	41.7%	224,511.25
21020160	J-Power Teachers Allowance	720,000,000.00	640,000,000.00	540,000,000.00	630,395,347.90	98.5%	9,604,652.10
21020161	Non Clinical Duty	5,229,000.00	1,229,000.00	-	788,168.25	64.1%	440,831.75
21020162	Lawyers Domestic staff Allowance	10,000,000.00	-	-	-		-
21020163	Medical Staff Teaching Allowance	18,665,000.00	24,865,000.00	6,935,751.00	24,502,582.00	98.5%	362,418.00
21020164	Consequential Increase	784,364,000.00	829,466,600.00	328,130,029.49	812,742,344.00	98.0%	16,724,256.00
21020172	Other Sporting (indigenous Athletes) Allowance	2,000,000.00	2,000,000.00	-	45,358.05	2.3%	1,954,641.95
21020173	Once-in-4-Years Furniture Allowance	135,735,000.00	117,984,000.00	8,709,505.00	27,453,115.00	23.3%	90,530,885.00
210202	Social Contribution	3,621,098,000.00	3,015,711,084.85	355,910,466.04	1,796,925,278.44	59.6%	1,218,785,806.41

21020202	17% Government Contributory Pension	1,408,570,000.00	1,414,271,000.00	355,910,466.04	1,414,270,349.11	100.0%	650.89
21020203	Group Life Insurance	12,000,000.00	12,000,000.00	-	1,914,105.27	16.0%	10,085,894.73
21020204	Employee Compensation Fund	528,000.00	528,000.00	-	-	0.0%	528,000.00
21020206	Workers Health Insurance Cover	2,200,000,000.00	1,588,912,084.85	-	380,740,824.06	24.0%	1,208,171,260.79
2103	SOCIAL BENEFITS	1,128,711,000.00	910,309,800.00	259,513,804.89	664,044,240.24	72.9%	246,265,559.76
210301	Social Benefits	1,128,711,000.00	910,309,800.00	259,513,804.89	664,044,240.24	72.9%	246,265,559.76
21030101	Gratuity	140,000,000.00	5,000,000.00	4,873,902.11	4,873,902.11	97.5%	126,097.89
21030102	Pension	550,000,000.00	524,000,000.00	127,574,422.31	523,023,570.30	99.8%	976,429.70
21030103	Death Benefits	150,000,000.00	76,000,000.00	75,588,393.42	75,588,393.42	99.5%	411,606.58
21030104	Contract Staff Gratuity	20,000,000.00	48,000,000.00	47,135,052.87	47,135,052.87	98.2%	864,947.13
21030105	Severance Gratuity	37,711,000.00	26,811,000.00	4,342,034.18	9,726,321.54	36.3%	17,084,678.46
21030106	Bereaved Family Allowance	4,000,000.00	4,000,000.00	-	70,000.00	1.8%	3,930,000.00
21030108	Social Security Benefits	227,000,000.00	226,498,800.00	-	3,627,000.00	1.6%	222,871,800.00
22	Other Recurrent Costs	31,723,000,000.00	32,816,702,350.00	9,605,378,221.06	28,613,155,618.54	87.2%	4,203,546,731.46
2202	GOODS AND SERVICES	24,266,086,000.00	24,693,374,350.00	7,461,921,503.59	21,523,205,845.14	87.2%	3,170,168,504.86
220201	Transport & Travelling - General	888,130,000.00	1,182,032,209.00	356,967,219.32	1,059,358,730.98	89.6%	122,673,478.02
22020101	Local Travel & Transport - Training	52,600,000.00	52,708,009.00	11,905,798.00	31,737,558.02	60.2%	20,970,450.98
22020102	Local Travel & Transport - Others	441,580,000.00	695,533,200.00	136,657,718.32	609,833,583.81	87.7%	85,699,616.19
22020103	International Travel & Transport - Training	10,450,000.00	16,520,000.00	6,300,224.00	16,059,486.66	97.2%	460,513.34

22020104	International Travel & Transport - Others	383,500,000.00	417,271,000.00	202,103,479.00	401,728,102.49	96.3%	15,542,897.51
220202	Utilities General	556,652,000.00	505,667,200.00	164,908,927.56	391,829,840.15	77.5%	113,837,359.85
22020201	Electricity Charges	424,405,000.00	358,187,500.00	136,277,227.67	301,529,981.86	84.2%	56,657,518.14
22020202	Telephone Charges	19,614,000.00	21,418,700.00	2,944,079.88	14,326,078.02	66.9%	7,092,621.98
22020203	Internet Access Charges	49,084,000.00	48,934,000.00	11,013,384.63	25,358,001.27	51.8%	23,575,998.73
22020204	Satellites Broadcasting Access Charges	37,463,000.00	40,016,000.00	10,292,091.53	25,556,888.32	63.9%	14,459,111.68
22020205	Water rates & Charges	12,350,000.00	23,594,000.00	673,631.23	15,273,662.42	64.7%	8,320,337.58
22020206	Sewage Charges	2,180,000.00	2,384,000.00	165,155.00	836,661.63	35.1%	1,547,338.37
22020210	Other Utility Charges	9,070,000.00	7,318,000.00	2,048,818.25	6,072,888.39	83.0%	1,245,111.61
22020211	Postal and Courier Payments & Services	2,486,000.00	3,815,000.00	1,494,539.38	2,875,678.24	75.4%	939,321.76
220203	Materials and Supplies - General	2,553,303,000.00	2,740,840,100.00	1,136,655,522.65	2,141,960,754.67	78.1%	598,879,345.33
22020301	Office Materials and Consumables	191,855,000.00	193,811,800.00	46,730,829.77	135,716,638.56	70.0%	58,095,161.44
22020302	Books	19,343,000.00	19,257,000.00	4,053,150.00	7,347,573.52	38.2%	11,909,426.48
22020303	Newspapers	16,272,000.00	16,417,000.00	2,019,597.75	8,444,752.13	51.4%	7,972,247.87
22020304	Magazines & Periodicals	1,300,000.00	1,154,000.00	76,200.00	437,690.22	37.9%	716,309.78
22020305	Printing of Non-security Documents	170,195,000.00	177,219,700.00	39,867,069.97	111,964,187.33	63.2%	65,255,512.67
22020306	Printing of Security Documents	11,250,000.00	10,320,000.00	1,528,125.00	8,059,649.00	78.1%	2,260,351.00
22020307	Drugs, Vaccines & Medical Supplies	928,228,000.00	931,560,600.00	168,427,476.38	643,568,608.07	69.1%	287,991,991.93
22020309	Uniforms & Other Clothing	21,155,000.00	47,281,000.00	33,304,001.70	39,968,731.95	84.5%	7,312,268.05

22020310	Teaching Aids, Laboratory and Instructional Materials	67,068,000.00	67,381,000.00	9,466,671.64	47,072,551.83	69.9%	20,308,448.17
22020311	Foodstuff / Catering Materials Supplies	20,500,000.00	20,900,000.00	6,109,028.00	20,080,958.22	96.1%	819,041.78
22020312	Production , Publication and Circulation of Annual Financial Statement	7,600,000.00	7,600,000.00	-	-	0.0%	7,600,000.00
22020314	Water Treatment Chemicals	313,615,000.00	116,321,000.00	17,926,500.00	51,932,648.00	44.6%	64,388,352.00
22020315	Examinations / Examination Materials	722,074,000.00	1,070,172,000.00	797,535,155.11	1,040,732,958.14	97.2%	29,439,041.86
22020316	Election Materials	24,000,000.00	24,000,000.00	10,000.00	267,000.00	1.1%	23,733,000.00
22020317	Reagents Chemicals and Cleansing Materials	32,998,000.00	30,165,000.00	7,624,717.32	19,620,007.52	65.0%	10,544,992.48
22020318	Disaster Relief Materials	5,000,000.00	6,430,000.00	1,732,000.00	6,428,500.00	100.0%	1,500.00
22020319	Artefacts Materials	850,000.00	850,000.00	245,000.00	318,300.17	37.4%	531,699.83
220204	Maintenance Services - General	4,044,074,000.00	5,524,139,450.00	1,639,282,114.91	5,056,582,109.84	91.5%	467,557,340.16
22020401	Maintenance of Motor Vehicles / Transport Equipment	264,921,000.00	276,932,800.00	69,418,654.16	201,586,595.62	72.8%	75,346,204.38
22020402	Maintenance of Office Furniture	49,336,000.00	63,352,000.00	16,705,042.45	46,078,098.51	72.7%	17,273,901.49
22020403	Maintenance of Office Building / Residential Quarters	282,830,000.00	287,777,200.00	132,149,092.18	223,478,340.61	77.7%	64,298,859.39
22020404	Maintenance of Office / IT Equipment	91,082,000.00	93,504,000.00	14,828,946.28	49,568,481.63	53.0%	43,935,518.37
22020405	Maintenance of Plants / Generators	985,700,000.00	1,755,270,500.00	392,162,662.35	1,705,878,086.00	97.2%	49,392,414.00
22020406	Other Maintenance Services	141,203,000.00	134,089,000.00	24,069,994.00	103,458,331.25	77.2%	30,630,668.75
22020407	Maintenance of Airports	54,000,000.00	54,000,000.00	13,200,000.00	35,723,880.60	66.2%	18,276,119.40

22020410	Maintenance of Street Lightings	1,983,840,000.00	2,614,311,950.00	926,966,032.84	2,480,096,853.77	94.9%	134,215,096.23
22020411	Maintenance of Communication Equipments	6,850,000.00	12,090,000.00	747,802.79	8,565,730.90	70.8%	3,524,269.10
22020413	Minor Road Maintenance	9,200,000.00	9,300,000.00	-	9,298,507.46	100.0%	1,492.54
22020415	Maintenance of Water Facilities	13,100,000.00	15,407,000.00	2,534,167.36	12,345,507.18	80.1%	3,061,492.82
22020417	Maintenance of Other Infrastructure	700,000.00	12,260,000.00	-	12,259,452.74	100.0%	547.26
22020418	Maintenance of Educational Equipments	21,131,000.00	50,851,000.00	17,739,154.00	42,263,458.25	83.1%	8,587,541.75
22020419	Maintenance of Educational Buildings	95,300,000.00	83,659,000.00	14,496,200.00	77,621,889.05	92.8%	6,037,110.95
22020420	Maintenance of Medical Equipments	11,286,000.00	13,268,000.00	3,098,632.90	9,639,780.79	72.7%	3,628,219.21
22020421	Maintenance of Health Institution Buildings	7,250,000.00	11,160,000.00	2,865,999.75	7,252,986.37	65.0%	3,907,013.63
22020422	Maintenance of NYSC Orientation Camp & Sport Center	1,500,000.00	1,850,000.00	323,000.00	1,839,717.00	99.4%	10,283.00
22020424	Maintenance of Guest Houses and Lodges	3,500,000.00	3,520,000.00	741,980.00	3,510,646.67	99.7%	9,353.33
22020425	Maintenance of Lab/Workshop Tools and Instrument	21,345,000.00	31,537,000.00	7,234,753.86	26,115,765.43	82.8%	5,421,234.57
220205	Training - General	1,796,090,000.00	1,882,163,500.00	1,398,313,786.41	1,797,739,964.14	95.5%	84,423,535.86
22020501	Local Training	1,700,000,000.00	1,808,204,000.00	1,355,217,992.53	1,735,978,317.21	96.0%	72,225,682.79
22020502	International Training	54,800,000.00	28,738,500.00	15,684,931.00	26,656,089.41	92.8%	2,082,410.59
22020503	Manpower Planning and Other Staff Development Expenses	31,290,000.00	35,221,000.00	27,110,862.88	34,805,557.52	98.8%	415,442.48
22020504	Public Financial Management Core Group Activities	10,000,000.00	10,000,000.00	300,000.00	300,000.00	3.0%	9,700,000.00

220206	Other Services - General	1,195,668,000.00	1,175,475,000.00	419,206,209.95	809,504,178.04	68.9%	365,970,821.96
22020601	Security Services	229,634,000.00	272,783,000.00	97,204,347.13	213,501,568.52	78.3%	59,281,431.48
22020602	Office Rent	1,550,000.00	1,550,000.00	-	-	0.0%	1,550,000.00
22020603	Residential Rent	21,931,000.00	26,333,000.00	6,055,437.50	18,979,897.86	72.1%	7,353,102.14
22020604	Security Vote (Including Operations)	702,000,000.00	653,002,000.00	262,652,428.80	427,222,549.56	65.4%	225,779,450.44
22020605	Cleaning and Fumigation Services	142,505,000.00	122,209,000.00	33,808,329.28	77,439,338.52	63.4%	44,769,661.48
22020606	Land Use Charges	18,400,000.00	15,821,000.00	1,719,500.00	15,069,707.26	95.3%	751,292.74
22020607	Rescues Services	150,000.00	150,000.00	37,500.00	72,500.00	48.3%	77,500.00
22020608	Rental of Plants, Equipments & Machinaries	900,000.00	900,000.00	16,500.00	127,000.00	14.1%	773,000.00
22020609	Guidance and Counselling Services	7,300,000.00	6,491,000.00	2,727,050.00	5,058,550.50	77.9%	1,432,449.50
22020610	Environmental Services	30,628,000.00	30,643,000.00	6,249,622.15	19,857,800.16	64.8%	10,785,199.84
22020612	Recruitment and Employment Activities	28,970,000.00	33,893,000.00	7,120,995.09	28,069,644.69	82.8%	5,823,355.31
22020613	State Court Witnesses	8,000,000.00	8,000,000.00	300,000.00	1,311,542.29	16.4%	6,688,457.71
22020614	Hotels and Temporary Accomodation	3,700,000.00	3,700,000.00	1,314,500.00	2,794,078.67	75.5%	905,921.33
220207	Consulting and Professional Services	403,407,000.00	452,156,000.00	277,601,964.32	349,565,198.61	77.3%	102,590,801.39
22020701	Financial Consulting	216,270,000.00	264,439,000.00	249,851,823.00	256,370,189.45	96.9%	8,068,810.55
22020702	Information Technology Consulting	7,090,000.00	6,300,000.00	844,784.13	1,307,284.13	20.8%	4,992,715.88
22020703	Legal Service	76,600,000.00	73,733,000.00	10,102,434.46	27,173,814.46	36.9%	46,559,185.54
22020704	Engineering Services	3,200,000.00	6,650,000.00	50,600.00	5,905,526.87	88.8%	744,473.13

22020705	Architectural Services	2,500,000.00	2,500,000.00	681,250.00	1,056,250.00	42.3%	1,443,750.00
22020706	Surveying Services	1,890,000.00	1,920,000.00	162,499.99	1,122,761.58	58.5%	797,238.42
22020707	Agricultural Consulting	1,600,000.00	573,000.00	-	292,467.66	51.0%	280,532.34
22020708	Medical Consulting	1,500,000.00	1,500,000.00	179,500.00	561,810.33	37.5%	938,189.67
22020709	Auditing of Accounts	46,575,000.00	49,798,000.00	6,661,250.00	33,445,445.08	67.2%	16,352,554.92
22020710	Research and Documentation	20,432,000.00	20,432,000.00	5,641,272.75	5,919,962.75	29.0%	14,512,037.25
22020711	Supervision and Management Fees	25,750,000.00	24,311,000.00	3,426,550.00	16,409,686.30	67.5%	7,901,313.70
220208	Fuel and Lubricant - General	843,174,000.00	1,873,793,735.00	361,550,612.29	1,772,585,352.36	94.6%	101,208,382.64
22020801	Motor Vehicle Fuel Cost	221,159,000.00	301,426,335.00	53,251,125.26	248,450,236.76	82.4%	52,976,098.24
22020802	Other Transport Equipment Fuel Cost	650,000.00	650,000.00	151,000.00	402,250.00	61.9%	247,750.00
22020803	Plant / Generator Fuel Cost	603,175,000.00	1,554,288,400.00	302,029,499.34	1,509,524,657.19	97.1%	44,763,742.81
22020806	Cooking Gas / Fuel Cost	750,000.00	750,000.00	8,962.69	260,425.37	34.7%	489,574.63
22020807	Lubricants and Other Oils	17,440,000.00	16,679,000.00	6,110,025.00	13,947,783.04	83.6%	2,731,216.96
220209	Financial Charges - General	37,846,000.00	52,785,000.00	12,737,056.14	40,237,859.09	76.2%	12,547,140.91
22020901	Bank Charges (Other than Interest)	13,218,000.00	27,541,000.00	1,637,326.15	18,782,215.20	68.2%	8,758,784.80
22020902	Insurance Premium	13,700,000.00	10,810,000.00	4,640,137.24	7,181,333.32	66.4%	3,628,666.68
22020910	Interest on Overdraft	100,000.00	100,000.00	-	23,822.55	23.8%	76,177.45
22020912	Other Refunds	10,828,000.00	14,334,000.00	6,459,592.75	14,250,488.01	99.4%	83,511.99
220210	Miscellaneous Expenses - General	11,947,742,000.00	9,304,322,156.00	1,694,698,090.05	8,103,841,857.27	87.1%	1,200,480,298.73

22021001	Refreshment and Meals	291,362,000.00	282,604,000.00	59,636,262.34	243,246,399.94	86.1%	39,357,600.06
22021002	Honorarium and Sitting Allowance Payments	723,691,000.00	690,332,000.00	141,137,127.51	550,944,232.31	79.8%	139,387,767.69
22021003	Publicity and Advertisements	163,978,000.00	220,059,000.00	52,514,357.11	204,901,238.00	93.1%	15,157,762.00
22021004	Medical Expenses	50,595,000.00	394,898,000.00	3,565,920.00	382,799,070.49	96.9%	12,098,929.51
22021005	FAAC Meetings	8,600,000.00	8,600,000.00	1,721,100.00	4,320,888.21	50.2%	4,279,111.79
22021006	Postage and Courier Services	20,929,000.00	42,419,000.00	6,977,734.75	28,989,777.55	68.3%	13,429,222.45
22021007	Welfare Packages	606,300,000.00	637,763,000.00	53,301,898.75	280,836,946.63	44.0%	356,926,053.37
22021008	Subscription to Professional Bodies / National Council Registration	37,650,000.00	37,102,000.00	11,057,772.83	32,173,331.28	86.7%	4,928,668.72
22021009	Sporting Activities	68,730,000.00	70,203,000.00	22,221,681.09	67,086,351.13	95.6%	3,116,648.87
22021010	Direct Teaching & Laboratory Cost	7,000,000.00	7,000,000.00	-	1,808,333.33	25.8%	5,191,666.67
22021014	Annual Planning & Budget Processes Expenses and Administration	3,820,000.00	3,820,000.00	150,000.00	510,000.00	13.4%	3,310,000.00
22021020	Election Logistic Supports	2,560,000.00	3,060,000.00	350,000.00	745,000.00	24.3%	2,315,000.00
22021041	Contingency	3,335,000,000.00	1,309,000.00	-	-	0.0%	1,309,000.00
22021043	Official Presents and Souvenirs	72,800,000.00	63,399,365.00	15,434,560.01	48,009,112.63	75.7%	15,390,252.37
22021044	Committees and Commissions	1,700,503,000.00	1,200,599,000.00	25,927,000.00	1,162,128,810.02	96.8%	38,470,189.98
22021045	Institutional Feeding	2,703,650,000.00	3,348,633,400.00	899,204,758.04	3,322,877,178.59	99.2%	25,756,221.41
22021046	Livestock feeding and Medicament	2,400,000.00	2,410,000.00	457,800.00	1,507,375.62	62.5%	902,624.38

22021047	Community Engagement, Sensitization & Mobilization Activit	80,828,000.00	64,333,000.00	23,519,250.00	53,615,640.47	83.3%	10,717,359.53
22021048	Religious Pilgrimage Operations	361,200,000.00	680,342,000.00	25,292,850.00	412,160,606.72	60.6%	268,181,393.28
22021049	Special Health Programmes & Initiatives	2,257,000.00	2,150,000.00	525,000.00	799,758.00	37.2%	1,350,242.00
22021050	Official Ceremonies and Celebrations	41,465,000.00	36,666,000.00	2,389,500.00	16,007,488.16	43.7%	20,658,511.84
22021051	Special Education Programmes & Initiatives	240,000.00	240,000.00	-	-	0.0%	240,000.00
22021052	Project Monitoring & Evaluation (M & E) Expenses	63,275,000.00	55,887,000.00	9,288,727.45	48,089,127.28	86.0%	7,797,872.72
22021053	National Councils Meetings	15,550,000.00	17,070,000.00	3,438,500.00	3,978,869.00	23.3%	13,091,131.00
22021054	Zonal Office Operational Expenses	124,800,000.00	109,147,500.00	38,180,622.80	103,807,192.44	95.1%	5,340,307.56
22021055	Student Exchange Programme	132,600,000.00	141,692,000.00	31,714,400.00	141,668,222.44	100.0%	23,777.56
22021056	Quranic Recitation and Other Religious Competitions	56,000,000.00	53,579,000.00	240,000.00	38,842,923.63	72.5%	14,736,076.37
22021057	Casual Workers	555,785,000.00	522,545,741.00	136,872,529.17	424,245,808.88	81.2%	98,299,932.12
22021058	Public Service Reforms & SERVICOM Expenses	2,000,000.00	1,870,000.00	599,952.00	1,569,952.00	84.0%	300,048.00
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	155,000,000.00	131,800,000.00	11,299,950.00	130,548,640.38	99.1%	1,251,359.62
22021060	Nutrition Activities	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
22021061	Juvenile Court Operational Expenses	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22021063	Accreditation Activities	12,724,000.00	9,743,000.00	1,912,000.00	5,493,370.00	56.4%	4,249,630.00
22021064	Emergency Preparedness and Response	16,800,000.00	7,000,000.00	3,870,000.00	6,870,000.00	98.1%	130,000.00

22021065	Awards and Prizes of Excellence	2,200,000.00	2,200,000.00	-	516,666.67	23.5%	1,683,333.33
22021066	Operational Expenses of Special Advisers, Assistants & Other Aides	124,750,000.00	182,365,000.00	-	182,364,900.00	100.0%	100.00
22021067	SOCU Social Investment Programme Interventions	2,500,000.00	925,000.00	500,000.00	500,000.00	54.1%	425,000.00
22021068	Governing Council Expenses	500,000.00	910,000.00	415,000.00	910,000.00	100.0%	-
22021069	Project / Programmes Coordination Expenses	231,200,000.00	112,081,150.00	70,356,575.00	101,046,431.07	90.2%	11,034,718.93
22021071	Protocol Services & Expenses	50,000,000.00	56,545,000.00	7,018,800.00	35,595,858.22	63.0%	20,949,141.78
22021072	School Clubs Activities	10,000,000.00	-	-	-		-
22021073	Guidance & Counselling Activities	5,000,000.00	-	-	-		-
22021074	Primary Healthcare (LGA & Wards) Operations	95,000,000.00	95,000,000.00	33,095,461.20	61,815,356.17	65.1%	33,184,643.83
22021075	Extra-curricula Activities (Quiz, Debates, etc)	1,000,000.00	520,000.00	511,000.00	511,000.00	98.3%	9,000.00
2203	LOANS AND ADVANCES	900,884,000.00	900,884,000.00	-	508,850,000.00	56.5%	392,034,000.00
220301	Staff Loans and Advances	900,884,000.00	900,884,000.00	-	508,850,000.00	56.5%	392,034,000.00
22030101	Motor Cycle Advances	30,000,000.00	30,000,000.00	-	27,150,000.00	90.5%	2,850,000.00
22030102	Bicycle Advances	15,484,000.00	15,484,000.00	-	5,450,000.00	35.2%	10,034,000.00
22030103	Refurbishing Advances	85,200,000.00	85,200,000.00	-	31,700,000.00	37.2%	53,500,000.00
22030106	Motor Vehicle Advance	720,000,000.00	720,000,000.00	-	405,700,000.00	56.3%	314,300,000.00
22030109	Professional Advances Loan	50,200,000.00	50,200,000.00	-	38,850,000.00	77.4%	11,350,000.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	1,302,030,000.00	1,979,459,000.00	754,594,096.20	1,386,571,608.32	70.0%	592,887,391.68

220401	Local Grants and Contributions	1,290,330,000.00	1,969,789,000.00	751,706,137.70	1,379,855,583.94	70.1%	589,933,416.06
22040101	Grants to other State Governments – Recurrent	150,000.00	150,000.00	-	-	0.0%	150,000.00
22040103	Grants to Local Governments – Recurrent	15,910,000.00	17,670,000.00	1,368,642.01	4,831,154.45	27.3%	12,838,845.55
22040109	Grants to Communities and NGOs	35,320,000.00	74,294,000.00	1,117,242.50	66,773,979.02	89.9%	7,520,020.98
22040110	Grant to Academic Institutions	3,000,000.00	3,000,000.00	-	855,000.00	28.5%	2,145,000.00
22040112	Grant to Professional Bodies	2,650,000.00	1,350,000.00	607,586.25	1,059,586.25	78.5%	290,413.75
22040113	Assistance and Donations General	519,900,000.00	633,925,000.00	117,522,677.94	620,463,591.23	97.9%	13,461,408.77
22040114	Scholarships and Bursary Awards	713,400,000.00	1,239,400,000.00	631,089,989.00	685,872,273.00	55.3%	553,527,727.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS	11,700,000.00	9,670,000.00	2,887,958.50	6,716,024.38	69.5%	2,953,975.62
22040203	Grants and Contribution to International Organizations	11,700,000.00	9,670,000.00	2,887,958.50	6,716,024.38	69.5%	2,953,975.62
2206	PUBLIC DEBT CHARGES	5,000,000,000.00	5,142,203,000.00	1,375,527,951.27	5,139,107,488.40	99.9%	3,095,511.60
220601	FOREIGN INTEREST / DISCOUNT	127,800,000.00	-	-	-		-
22060101	External Public Debts - Interest	127,800,000.00	-	-	-		-
220602	DOMESTIC INTEREST / DISCOUNT	1,574,000,000.00	2,970,977,000.00	912,112,642.54	2,970,893,221.83	100.0%	83,778.17
22060201	Internal Public Debts - Interest	274,000,000.00	1,904,877,000.00	661,238,600.33	1,904,876,848.49	100.0%	151.51
22060203	Contractual Liabilities	1,300,000,000.00	1,066,100,000.00	250,874,042.21	1,066,016,373.34	100.0%	83,626.66
220603	FOREIGN PRINCIPAL	298,200,000.00	442,226,000.00	111,932,996.94	442,225,726.90	100.0%	273.10
22060301	FOREIGN PRINCIPLE - TREASURY BILL	298,200,000.00	442,226,000.00	111,932,996.94	442,225,726.90	100.0%	273.10
220604	DOMESTIC PRINCIPAL	3,000,000,000.00	1,729,000,000.00	351,482,311.79	1,725,988,539.67	99.8%	3,011,460.33

22060402	DOMESTIC PRINCIPLE - SHORT TERM BORROWINGS	3,000,000,000.00	1,729,000,000.00	351,482,311.79	1,725,988,539.67	99.8%	3,011,460.33
2207	Transfers - Payments	254,000,000.00	100,782,000.00	13,334,670.00	55,420,676.67	55.0%	45,361,323.33
220701	Transfer to Fund Recurrent Expenditure - Payments	254,000,000.00	100,782,000.00	13,334,670.00	55,420,676.67	55.0%	45,361,323.33
22070103	Payment of Share of State IGR (State Taxes) to Local Governments	54,000,000.00	42,985,000.00	13,334,670.00	40,004,010.00	93.1%	2,980,990.00
22070105	Stabilization Funds	200,000,000.00	57,797,000.00	-	15,416,666.67	26.7%	42,380,333.33
23	Capital Expenditure	90,837,000,000.00	109,821,166,650.00	21,487,667,436.94	55,203,602,071.71	50.3%	54,617,564,578.29
2301	FIXED ASSETS PURCHASED	9,265,640,000.00	11,691,542,650.00	2,869,383,846.66	7,281,300,639.79	62.3%	4,410,242,010.21
230101	Purchase of Fixed Assets - General	9,265,640,000.00	11,691,542,650.00	2,869,383,846.66	7,281,300,639.79	62.3%	4,410,242,010.21
23010101	Purchase/Acquisition Of Land	345,000,000.00	845,000,000.00	24,344,359.00	558,479,085.71	66.1%	286,520,914.29
23010104	Purchase of Motor Cycles	257,900,000.00	257,900,000.00	29,971,000.00	80,272,300.00	31.1%	177,627,700.00
23010105	Purchase Of Motor Vehicles	1,411,600,000.00	1,256,205,000.00	93,563,409.10	386,220,488.87	30.7%	869,984,511.13
23010106	Purchase Of Vans	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23010107	Purchase Of Trucks	320,000,000.00	320,000,000.00	-	-	0.0%	320,000,000.00
23010108	Purchase Of Buses	42,600,000.00	42,600,000.00	-	12,823,459.00	30.1%	29,776,541.00
23010112	Purchase Of Office Furniture and Fittings	255,900,000.00	275,900,000.00	28,458,701.65	54,892,117.15	19.9%	221,007,882.85
23010113	Purchase Of Computers	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00
23010119	Purchase Of Power Generating Set	122,900,000.00	122,900,000.00	-	-	0.0%	122,900,000.00
23010121	Purchase Of Residential Furniture	8,000,000.00	8,000,000.00	-	7,095,000.00	88.7%	905,000.00

23010122	Purchase Of Health / Medical Equipment	1,927,000,000.00	3,177,000,000.00	1,002,357,906.00	2,501,127,365.12	78.7%	675,872,634.88
23010123	Purchase Of Fire Fighting Equipment	18,500,000.00	18,500,000.00	-	10,000,000.00	54.1%	8,500,000.00
23010124	Purchase Of Teaching / Learning Aid Equipment	772,540,000.00	1,075,953,000.00	576,362,907.78	904,591,014.97	84.1%	171,361,985.03
23010125	Purchase Of Library Books & Equipment	170,500,000.00	150,500,000.00	527,382.50	32,292,975.44	21.5%	118,207,024.56
23010127	Purchase Of Agricultural Equipment	1,194,400,000.00	1,907,400,000.00	452,612,653.69	1,075,291,033.69	56.4%	832,108,966.31
23010128	Purchase Of Security Equipment	185,000,000.00	125,000,000.00	27,400,000.00	37,679,200.00	30.1%	87,320,800.00
23010129	Purchase Of Industrial Equipment	29,500,000.00	16,987,000.00	-	-	0.0%	16,987,000.00
23010140	Purchase of Information / Communication Equipment	193,800,000.00	221,425,000.00	43,661,490.98	140,068,159.95	63.3%	81,356,840.05
23010141	Purchase of School Furniture	1,251,600,000.00	1,168,900,000.00	384,612,317.07	1,085,419,936.00	92.9%	83,480,064.00
23010142	Purchase of Laboratory Equipment	114,600,000.00	114,600,000.00	-	83,774,391.02	73.1%	30,825,608.98
23010143	Purchase of Workshop Tools / Equipment	23,000,000.00	23,000,000.00	-	-	0.0%	23,000,000.00
23010146	Purchase of other ICT equipment	418,300,000.00	360,772,650.00	59,675,204.20	148,040,368.18	41.0%	212,732,281.82
23010147	Purchase of Office Equipment	169,000,000.00	169,000,000.00	145,836,514.69	163,233,744.69	96.6%	5,766,255.31
2302	CONSTRUCTION / PROVISION	59,750,960,000.00	74,932,314,000.00	15,394,212,479.37	38,425,807,935.64	51.3%	36,506,506,064.36
230201	Construction/Provision of Fixed Assets - General	59,750,960,000.00	74,932,314,000.00	15,394,212,479.37	38,425,807,935.64	51.3%	36,506,506,064.36
23020101	Construction/Provision Of Office Buildings	1,058,000,000.00	1,034,000,000.00	193,119,578.89	444,735,646.98	43.0%	589,264,353.02
23020102	Construction/Provision Of Residential Buildings	2,710,500,000.00	3,094,500,000.00	710,197,796.64	1,614,829,671.76	52.2%	1,479,670,328.24
23020103	Construction/Provision Of Electricity / Solar Power	1,340,000,000.00	1,351,000,000.00	118,361,679.19	259,292,622.08	19.2%	1,091,707,377.92

23020105	Construction/Provision Of Water Facilities	3,126,300,000.00	4,522,300,000.00	1,525,993,961.29	3,272,977,002.16	72.4%	1,249,322,997.84
23020106	Construction/Provision Of Hospitals/Health Centres	6,386,500,000.00	9,386,500,000.00	1,525,481,725.99	3,692,706,206.36	39.3%	5,693,793,793.64
23020107	Construction/Provision Of Public Schools	10,237,660,000.00	11,928,978,000.00	3,238,907,202.91	8,816,195,317.99	73.9%	3,112,782,682.01
23020111	Construction / Provision Of Libraries	103,500,000.00	103,500,000.00	54,701,769.39	68,101,769.39	65.8%	35,398,230.61
23020113	Construction / Provision Of Agricultural Facilities	82,000,000.00	82,000,000.00	-	23,571,097.22	28.7%	58,428,902.78
23020114	Construction / Provision Of Roads	19,916,000,000.00	28,250,600,000.00	5,016,145,446.24	15,566,162,113.95	55.1%	12,684,437,886.05
23020118	Construction / Provision Of Infrastructure	500,000,000.00	900,000,000.00	333,116,705.68	333,116,705.68	37.0%	566,883,294.32
23020119	Construction / Provision Of Recreational Facilities	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23020122	Construction Of Boundary Pillars/ Right Of Ways	31,000,000.00	31,000,000.00	-	-	0.0%	31,000,000.00
23020123	Construction Of Traffic /Street Lights	1,015,200,000.00	1,015,200,000.00	72,519,331.95	247,146,958.73	24.3%	768,053,041.27
23020127	Construction Of ICT Infrastructures	22,000,000.00	22,000,000.00	253,000.00	253,000.00	1.2%	21,747,000.00
23020129	Construction Of Irrigation Canals	54,500,000.00	54,500,000.00	-	-	0.0%	54,500,000.00
23020131	Construction/Provision Of Religious Structures	2,555,000,000.00	1,897,000,000.00	594,490,859.34	1,144,028,093.22	60.3%	752,971,906.78
23020132	Construction/Provision Of Other Institutional Structures	113,000,000.00	112,820,000.00	25,947,265.33	64,182,650.33	56.9%	48,637,349.67
23020133	Construction/Provision Of Public Convenience	434,900,000.00	658,116,000.00	311,569,362.20	588,750,410.25	89.5%	69,365,589.75
23020134	Grazing Reserves Development	361,500,000.00	361,500,000.00	26,059,000.00	31,891,000.00	8.8%	329,609,000.00
23020135	Micro Credit and Business Start-up Support	2,332,000,000.00	2,332,000,000.00	530,308,590.00	584,691,590.00	25.1%	1,747,308,410.00
23020137	Artisan Training / Skill Acquisition	229,000,000.00	229,000,000.00	54,397,968.16	171,467,968.16	74.9%	57,532,031.84
23020138	Recapitalization and Investments	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00

23020139	Construction of Bridges and Culverts	227,000,000.00	400,400,000.00	383,349,236.17	383,349,236.17	95.7%	17,050,763.83
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	3,400,000.00	3,400,000.00	-	-	0.0%	3,400,000.00
23020141	Development of Health Training Institutions	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23020142	Provision of Sanitation Facilities	562,000,000.00	812,000,000.00	1,032,000.00	383,069,175.21	47.2%	428,930,824.79
23020144	Development of Agriculture	6,280,000,000.00	6,280,000,000.00	678,260,000.00	735,289,700.00	11.7%	5,544,710,300.00
2303	REHABILITATION / REPAIRS	5,826,050,000.00	6,645,053,000.00	597,421,927.14	3,285,593,594.67	49.4%	3,359,459,405.33
230301	Rehabilitation/Repairs of Fixed Assets - General	5,826,050,000.00	6,645,053,000.00	597,421,927.14	3,285,593,594.67	49.4%	3,359,459,405.33
23030101	Rehabilitation/Repairs Of Residential Buildings	189,500,000.00	183,823,000.00	34,087,044.00	47,792,044.00	26.0%	136,030,956.00
23030102	Rehabilitation/Repairs - Electricity	157,000,000.00	157,000,000.00	9,322,432.50	58,944,130.34	37.5%	98,055,869.66
23030104	Rehabilitation/Repairs - Water Facilities	435,600,000.00	1,115,600,000.00	71,107,891.85	442,382,491.17	39.7%	673,217,508.83
23030105	Rehabilitation/Repairs- Hospitals/Health Centres	615,000,000.00	615,000,000.00	-	224,205,719.26	36.5%	390,794,280.74
23030106	Rehabilitation/Repairs - Public Schools	437,000,000.00	568,680,000.00	85,896,557.66	396,545,294.96	69.7%	172,134,705.04
23030111	Rehabilitation / Repairs - Sporting Facilities	25,500,000.00	45,500,000.00	1,018,327.17	33,633,174.31	73.9%	11,866,825.69
23030112	Rehabilitation / Repairs - Agricultural Facilities	105,000,000.00	105,000,000.00	-	-	0.0%	105,000,000.00
23030113	Rehabilitation / Repairs - Roads	2,348,000,000.00	2,378,000,000.00	181,879,153.96	1,538,198,721.62	64.7%	839,801,278.38
23030116	Rehabilitation / Repairs - Air-Port / Aerodromes	200,000,000.00	200,000,000.00	-	46,694,666.56	23.3%	153,305,333.44
23030121	Rehabilitation / Repairs Of Office Buildings	488,200,000.00	469,200,000.00	160,287,047.74	209,387,318.35	44.6%	259,812,681.65
23030123	Rehabilitation/Repairs- Traffic /Street Lights	181,000,000.00	181,000,000.00	8,581,906.07	151,911,638.73	83.9%	29,088,361.27

23030124	Rehabilitation/Repairs-Markets/Parks	201,750,000.00	213,750,000.00	18,429,433.95	34,976,783.95	16.4%	178,773,216.05
23030127	Rehabilitation/Repairs-ICT Infrastructures	57,500,000.00	57,500,000.00	20,011,321.16	32,028,961.16	55.7%	25,471,038.84
23030128	Rehabilitation of Dams	63,000,000.00	63,000,000.00	2,826,750.00	43,096,253.60	68.4%	19,903,746.40
23030130	Rehabilitation/Repairs of Other Institutional Buildings	11,000,000.00	11,000,000.00	-	825,500.00	7.5%	10,174,500.00
23030131	Rehabilitation/Repairs of Other Infrastructure	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
23030132	Rehabilitation/Repairs of Other Plants & Machineries	129,000,000.00	99,000,000.00	3,974,061.08	5,152,100.39	5.2%	93,847,899.61
23030133	Rehabilitation/Repairs of Other facilities	158,000,000.00	158,000,000.00	-	15,468,796.27	9.8%	142,531,203.73
23030134	Rehabilitation/Repairs of Vehicles	17,000,000.00	17,000,000.00	-	4,350,000.00	25.6%	12,650,000.00
2304	PRESERVATION OF THE ENVIRONMENT	5,268,000,000.00	5,588,000,000.00	530,382,000.00	699,581,298.29	12.5%	4,888,418,701.71
230401	Preservation of the Environment - General	5,268,000,000.00	5,588,000,000.00	530,382,000.00	699,581,298.29	12.5%	4,888,418,701.71
23040102	Erosion & Flood Control	5,222,000,000.00	5,542,000,000.00	517,900,000.00	685,510,816.79	12.4%	4,856,489,183.21
23040105	Water and Environmental Pollution Prevention & Control	2,000,000.00	2,000,000.00	-	1,588,481.50	79.4%	411,518.50
23040106	Nurseries and Seedlings	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
23040107	Forests and Shelterbelts	15,000,000.00	15,000,000.00	12,482,000.00	12,482,000.00	83.2%	2,518,000.00
23040108	Parks and Gardens	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
2305	OTHER CAPITAL PROJECTS	10,726,350,000.00	10,964,257,000.00	2,096,267,183.77	5,511,318,603.33	50.3%	5,452,938,396.67
230501	Acquisition of Non-Tangible Asset	10,726,350,000.00	10,964,257,000.00	2,096,267,183.77	5,511,318,603.33	50.3%	5,452,938,396.67
23050101	Research & Development and Census/Surveys	743,500,000.00	743,500,000.00	53,042,370.75	125,786,524.28	16.9%	617,713,475.72

23050102	Computer Software Acquisition	18,000,000.00	18,000,000.00	10,329,000.00	13,169,000.00	73.2%	4,831,000.00
23050103	Monitoring And Evaluation	882,200,000.00	1,184,200,000.00	194,035,578.88	328,037,122.98	27.7%	856,162,877.02
23050104	Anniversaries/Celebrations	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
23050108	Capacity Building / Human Resource Development	1,366,400,000.00	1,388,864,000.00	324,748,381.86	1,118,416,591.62	80.5%	270,447,408.38
23050110	Procurement of Livestocks	330,500,000.00	330,500,000.00	36,398,800.00	44,247,550.00	13.4%	286,252,450.00
23050111	Veterinary Clinic Assets	16,000,000.00	16,000,000.00	2,105,825.40	2,105,825.40	13.2%	13,894,174.60
23050112	Procurement of Chemicals, Pesticides and Pest Control Equipment	135,000,000.00	135,000,000.00	-	12,299,850.00	9.1%	122,700,150.00
23050113	Nutrition Interventions (RuTF, IYCF, etc)	333,000,000.00	283,000,000.00	-	6,725,000.00	2.4%	276,275,000.00
23050114	Maternal and Child Healthcare Services	932,000,000.00	932,000,000.00	177,245,840.00	386,278,721.71	41.4%	545,721,278.29
23050115	Social Welfare Institutions Developmental Activities	4,193,250,000.00	4,132,918,000.00	381,360,645.50	2,311,641,501.90	55.9%	1,821,276,498.10
23050116	Purchase of non-perishable materials	100,000,000.00	93,825,000.00	-	-	0.0%	93,825,000.00
23050117	Counter funding of Development Assistance	880,000,000.00	880,000,000.00	348,162,779.00	590,344,953.06	67.1%	289,655,046.94
23050118	Purchase of Agricultural Inputs - Seeds, Fertilizer, etc.	45,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00
23050135	Dev. of Ward Level Health Facilities for Basic Healthcare Provision	730,500,000.00	730,500,000.00	523,555,962.38	526,983,962.38	72.1%	203,516,037.62
23050136	Masterplan Development	18,000,000.00	47,950,000.00	45,282,000.00	45,282,000.00	94.4%	2,668,000.00

7.B Expenditure by Function

Table 10: Total Expenditure by Function

**Jigawa State Government Budget Performance Report
2022 Q4 - Total Expenditure by Functional
Classification**

Code	Function	2022 Original Budget	2022 Final Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
-	<i>Total Expenditure</i>	<i>177,795,588,000.00</i>	<i>198,074,588,000.00</i>	<i>47,132,781,026.35</i>	<i>136,182,845,184.41</i>	<i>68.8%</i>	<i>61,891,742,815.59</i>
701	General Public Service	24,383,481,000.00	22,351,187,950.00	5,145,606,600.73	18,769,146,846.36	84.0%	3,582,041,103.65
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	10,213,781,000.00	10,182,322,000.00	2,112,168,845.70	8,181,016,183.51	80.3%	2,001,305,816.49
70111	Executive Organ and Legislative Organs	5,562,286,000.00	5,663,331,000.00	865,009,963.97	4,487,739,743.78	79.2%	1,175,591,256.22
70112	Financial and Fiscal Affairs	4,651,495,000.00	4,518,991,000.00	1,247,158,881.72	3,693,276,439.73	81.7%	825,714,560.27
7013	General Services	8,873,423,000.00	6,738,075,750.00	1,610,616,702.84	5,301,643,168.36	78.7%	1,436,432,581.64
70131	General Personnel Services	2,212,850,000.00	2,531,849,000.00	860,932,098.31	2,297,069,430.31	90.7%	234,779,569.69
70132	Overall Planning and Statistical Services	4,069,981,000.00	734,453,150.00	74,959,820.53	133,992,104.15	18.2%	600,461,045.85
70133	Other General Services	2,590,592,000.00	3,471,773,600.00	674,724,784.00	2,870,581,633.90	82.7%	601,191,966.10
7015	R&D General Public Services	62,379,000.00	63,651,200.00	15,302,853.60	31,506,249.10	49.5%	32,144,950.90
70151	R&D General Public Services	62,379,000.00	63,651,200.00	15,302,853.60	31,506,249.10	49.5%	32,144,950.90

7016	General Public Services N.E.C	163,988,000.00	164,281,000.00	17,286,935.31	71,038,592.54	43.2%	93,242,407.46
70161	General Public Services N.E.C	163,988,000.00	164,281,000.00	17,286,935.31	71,038,592.54	43.2%	93,242,407.46
7017	Public Debt Transactions	5,000,000,000.00	5,142,203,000.00	1,375,527,951.27	5,139,107,488.40	99.9%	3,095,511.60
70171	Public Debt Transactions	5,000,000,000.00	5,142,203,000.00	1,375,527,951.27	5,139,107,488.40	99.9%	3,095,511.60
7018	Transfer of a General Character between Different Levels of Government	69,910,000.00	60,655,000.00	14,703,312.01	44,835,164.45	73.9%	15,819,835.55
70181	Transfer of a General Character between Different Levels of Government	69,910,000.00	60,655,000.00	14,703,312.01	44,835,164.45	73.9%	15,819,835.55
703	Public Order and Safety	3,540,422,000.00	3,579,679,000.00	717,146,335.74	2,142,606,261.94	59.9%	1,437,072,738.06
7032	Fire Protection Services	144,601,000.00	144,858,000.00	21,840,693.09	85,954,837.44	59.3%	58,903,162.56
70321	Fire Protection Services	144,601,000.00	144,858,000.00	21,840,693.09	85,954,837.44	59.3%	58,903,162.56
7033	Justice & Law Courts	3,355,821,000.00	3,394,821,000.00	695,305,642.65	2,056,651,424.50	60.6%	1,338,169,575.50
70331	Justice & Law Courts	3,355,821,000.00	3,394,821,000.00	695,305,642.65	2,056,651,424.50	60.6%	1,338,169,575.50
7036	Public Order and Safety N.E.C	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
70361	Public Order and Safety N.E.C	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
704	Economic Affairs	41,795,745,000.00	52,487,373,000.00	9,072,181,014.51	25,192,736,906.71	48.0%	27,294,636,093.29
7041	General Economic, Commercial and Labour Affairs	4,254,838,000.00	5,363,728,000.00	1,185,043,779.48	2,128,385,501.49	39.7%	3,235,342,498.51
70411	General Economic and Commercial Affairs	4,254,838,000.00	5,363,728,000.00	1,185,043,779.48	2,128,385,501.49	39.7%	3,235,342,498.51

7042	Agriculture, Forestry, Fishing and Hunting	9,456,400,000.00	9,438,545,000.00	895,595,340.80	1,673,245,786.03	17.7%	7,765,299,213.97
70421	Agriculture	9,456,400,000.00	9,438,545,000.00	895,595,340.80	1,673,245,786.03	17.7%	7,765,299,213.97
7043	Fuel and Energy	2,757,531,000.00	2,917,726,000.00	325,513,339.22	985,271,345.27	33.8%	1,932,454,654.73
70435	Electricity	2,523,531,000.00	2,683,726,000.00	315,968,432.97	975,726,439.02	36.4%	1,707,999,560.98
70436	Non Electricity Energy	234,000,000.00	234,000,000.00	9,544,906.25	9,544,906.25	4.1%	224,455,093.75
7044	Mining, Manufacturing and Construction	81,311,000.00	83,161,000.00	5,031,993.80	15,239,678.79	18.3%	67,921,321.21
70441	State Support to Mining Resources other than mineral fuels	81,311,000.00	83,161,000.00	5,031,993.80	15,239,678.79	18.3%	67,921,321.21
7045	Transport	25,194,665,000.00	34,633,213,000.00	6,660,996,561.21	20,390,594,595.14	58.9%	14,242,618,404.86
70451	Road Transport	25,194,665,000.00	34,633,213,000.00	6,660,996,561.21	20,390,594,595.14	58.9%	14,242,618,404.86
7047	Other Industries	51,000,000.00	51,000,000.00	-	-	0.0%	51,000,000.00
70473	Tourism	51,000,000.00	51,000,000.00	-	-	0.0%	51,000,000.00
705	Environmental Protection	6,254,318,000.00	6,574,318,000.00	672,551,901.62	1,274,263,620.13	19.4%	5,300,054,379.87
7051	Waste Management	428,000,000.00	433,100,000.00	112,891,562.32	424,948,682.34	98.1%	8,151,317.66
70511	Waste Management	428,000,000.00	433,100,000.00	112,891,562.32	424,948,682.34	98.1%	8,151,317.66
7056	Environmental Protection N.E.C.	5,826,318,000.00	6,141,218,000.00	559,660,339.30	849,314,937.79	13.8%	5,291,903,062.21
70561	Environmental Protection N.E.C.	5,826,318,000.00	6,141,218,000.00	559,660,339.30	849,314,937.79	13.8%	5,291,903,062.21
706	Housing and Community Amenities	10,655,877,000.00	13,601,762,650.00	3,373,810,841.70	9,124,842,333.34	67.1%	4,476,920,316.66

7061	Housing Development	1,438,504,000.00	2,109,554,000.00	428,366,569.25	1,162,243,933.23	55.1%	947,310,066.77
70611	Housing Development	1,438,504,000.00	2,109,554,000.00	428,366,569.25	1,162,243,933.23	55.1%	947,310,066.77
7062	Community Development	3,144,487,000.00	2,492,322,650.00	799,882,457.21	1,571,743,191.06	63.1%	920,579,458.94
70621	Community Development	3,144,487,000.00	2,492,322,650.00	799,882,457.21	1,571,743,191.06	63.1%	920,579,458.94
7063	Water Supply	6,072,886,000.00	8,999,886,000.00	2,145,561,815.24	6,390,855,209.05	71.0%	2,609,030,790.95
70631	Water Supply	6,072,886,000.00	8,999,886,000.00	2,145,561,815.24	6,390,855,209.05	71.0%	2,609,030,790.95
707	Health	27,189,866,000.00	31,383,394,800.00	9,414,578,509.21	21,105,035,672.34	67.2%	10,278,359,127.66
7071	Medical Products, Appliances and Equipment	94,000,000.00	94,000,000.00	-	45,519,333.00	48.4%	48,480,667.00
70711	Pharmaceutical Products	94,000,000.00	94,000,000.00	-	45,519,333.00	48.4%	48,480,667.00
7072	Outpatient Services	7,333,173,000.00	7,599,792,115.15	4,874,522,167.93	6,631,090,047.51	87.3%	968,702,067.64
70721	General Medical Services	7,227,876,000.00	7,489,176,215.15	4,849,809,106.83	6,534,454,393.83	87.3%	954,721,821.32
70722	Specialized Medical Services	105,297,000.00	110,615,900.00	24,713,061.10	96,635,653.68	87.4%	13,980,246.32
7073	Hospital Services	13,017,693,000.00	16,311,219,450.00	2,979,002,815.21	8,984,243,815.82	55.1%	7,326,975,634.18
70731	General Hospital Services	11,771,190,000.00	15,008,454,650.00	2,692,771,921.56	7,874,307,990.11	52.5%	7,134,146,659.89
70732	Specialized Hospital Services	1,246,503,000.00	1,302,764,800.00	286,230,893.65	1,109,935,825.71	85.2%	192,828,974.29
7074	Public Health Services	6,745,000,000.00	7,378,383,234.85	1,561,053,526.08	5,444,182,476.02	73.8%	1,934,200,758.83
70741	Public Health Services	6,745,000,000.00	7,378,383,234.85	1,561,053,526.08	5,444,182,476.02	73.8%	1,934,200,758.83
708	Recreation, Culture and Religion	1,325,805,000.00	1,711,294,000.00	215,697,271.49	1,221,317,072.24	71.4%	489,976,927.76

7081	Recreational and Sporting Services	194,907,000.00	214,907,000.00	33,713,360.10	149,470,397.80	69.6%	65,436,602.20
70811	Recreational and Sporting Services	194,907,000.00	214,907,000.00	33,713,360.10	149,470,397.80	69.6%	65,436,602.20
7082	Cultural Services	38,833,000.00	38,833,000.00	8,093,430.08	30,185,501.06	77.7%	8,647,498.94
70821	Cultural Services	38,833,000.00	38,833,000.00	8,093,430.08	30,185,501.06	77.7%	8,647,498.94
7083	Broadcasting and Publishing Services	511,084,000.00	536,209,000.00	130,714,323.94	398,617,895.14	74.3%	137,591,104.86
70831	Broadcasting and Publishing Services	511,084,000.00	536,209,000.00	130,714,323.94	398,617,895.14	74.3%	137,591,104.86
7084	Religious and Other Community Services	580,981,000.00	921,345,000.00	43,176,157.37	643,043,278.24	69.8%	278,301,721.76
70841	Religious and Other Community Services	580,981,000.00	921,345,000.00	43,176,157.37	643,043,278.24	69.8%	278,301,721.76
709	Education	56,201,899,000.00	60,210,550,600.00	17,662,678,487.17	53,830,122,125.50	89.4%	6,380,428,474.50
7091	Pre-Primary and Primary Education	29,633,220,000.00	29,582,088,000.00	8,448,809,415.39	27,749,912,421.11	93.8%	1,832,175,578.89
70912	Primary Education	29,633,220,000.00	29,582,088,000.00	8,448,809,415.39	27,749,912,421.11	93.8%	1,832,175,578.89
7092	Secondary Education	2,200,255,000.00	2,884,650,000.00	1,099,518,645.48	2,705,698,561.54	93.8%	178,951,438.46
70922	Senior Secondary	2,200,255,000.00	2,884,650,000.00	1,099,518,645.48	2,705,698,561.54	93.8%	178,951,438.46
7093	Post-Secondary and Non Tertiary Education	64,905,000.00	102,005,000.00	39,792,773.37	91,541,424.93	89.7%	10,463,575.07
70931	Post-Secondary and Non Tertiary Education	64,905,000.00	102,005,000.00	39,792,773.37	91,541,424.93	89.7%	10,463,575.07
7094	Tertiary Education	14,316,717,000.00	16,110,066,600.00	4,851,705,738.61	12,504,829,044.31	77.6%	3,605,237,555.69
70941	First Stage of Tertiary Education	5,092,156,000.00	5,953,956,600.00	1,339,343,986.17	4,612,970,122.37	77.5%	1,340,986,477.63

70942	Second Stage of Tertiary Education	9,224,561,000.00	10,156,110,000.00	3,512,361,752.44	7,891,858,921.95	77.7%	2,264,251,078.05
7095	Education Not Definable by Level	1,879,480,000.00	1,887,089,000.00	446,973,890.62	1,727,182,162.88	91.5%	159,906,837.12
70951	Education Not Definable by Level	1,879,480,000.00	1,887,089,000.00	446,973,890.62	1,727,182,162.88	91.5%	159,906,837.12
7097	R&D Education	95,910,000.00	95,910,000.00	14,220,847.10	58,884,156.90	61.4%	37,025,843.10
70971	R&D Education	95,910,000.00	95,910,000.00	14,220,847.10	58,884,156.90	61.4%	37,025,843.10
7098	Education N. E. C	8,011,412,000.00	9,548,742,000.00	2,761,657,176.60	8,992,074,353.83	94.2%	556,667,646.17
70981	Education N. E. C	8,011,412,000.00	9,548,742,000.00	2,761,657,176.60	8,992,074,353.83	94.2%	556,667,646.17
710	Social Protection	6,448,175,000.00	6,175,028,000.00	858,530,064.17	3,522,774,345.85	57.0%	2,652,253,654.15
7102	Old Age	747,711,000.00	603,811,000.00	183,925,411.47	584,758,846.82	96.8%	19,052,153.18
71021	Old Age	747,711,000.00	603,811,000.00	183,925,411.47	584,758,846.82	96.8%	19,052,153.18
7103	Survivors	154,000,000.00	80,000,000.00	75,588,393.42	75,658,393.42	94.6%	4,341,606.58
71031	Survivors	154,000,000.00	80,000,000.00	75,588,393.42	75,658,393.42	94.6%	4,341,606.58
7104	Family and Children	918,621,000.00	918,621,000.00	119,848,342.40	360,194,875.19	39.2%	558,426,124.81
71041	Family and Children	918,621,000.00	918,621,000.00	119,848,342.40	360,194,875.19	39.2%	558,426,124.81
7105	Unemployment	79,174,000.00	80,434,000.00	20,159,225.40	77,714,441.53	96.6%	2,719,558.47
71051	Unemployment	79,174,000.00	80,434,000.00	20,159,225.40	77,714,441.53	96.6%	2,719,558.47
7107	Social Exclusion N. E. C	4,041,500,000.00	3,991,168,000.00	365,863,210.00	2,269,699,798.40	56.9%	1,721,468,201.60
71071	Social Exclusion N. E. C	4,041,500,000.00	3,991,168,000.00	365,863,210.00	2,269,699,798.40	56.9%	1,721,468,201.60
7108	R&D Social Protection	278,400,000.00	278,400,000.00	12,147,226.48	52,178,939.82	18.7%	226,221,060.18

71081	R&D Social Protection	278,400,000.00	278,400,000.00	12,147,226.48	52,178,939.82	18.7%	226,221,060.18
7109	Social Protection N. E. C	228,769,000.00	222,594,000.00	80,998,255.00	102,569,050.67	46.1%	120,024,949.33
71091	Social Protection N. E. C	228,769,000.00	222,594,000.00	80,998,255.00	102,569,050.67	46.1%	120,024,949.33

8 Table 11: Personnel Expenditure by Function

Jigawa State Government Budget Performance Report 2022 Q4 - Personnel Expenditure by Functional Classification

Code	Function	2022 Original Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
-	<i>Total Personnel Expenditure</i>	<i>55,235,588,000.00</i>	<i>16,039,735,368.35</i>	<i>52,366,087,494.16</i>	<i>94.5%</i>	<i>3,070,631,505.84</i>
701	General Public Service	4,187,520,000.00	1,155,966,941.89	4,260,292,051.20	93.6%	292,993,948.80
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	2,563,958,000.00	614,110,544.33	2,460,794,291.74	94.4%	144,923,708.26
70111	Executive Organ and Legislative Organs	512,186,000.00	114,026,598.66	492,276,441.63	90.7%	50,654,558.37
70112	Financial and Fiscal Affairs	2,051,772,000.00	500,083,945.67	1,968,517,850.11	95.4%	94,269,149.89
7013	General Services	1,566,635,000.00	529,866,593.65	1,755,199,177.01	92.9%	135,140,622.99
70131	General Personnel Services	1,114,365,000.00	400,081,895.70	1,307,496,957.05	92.0%	113,868,042.95
70132	Overall Planning and Statistical Services	54,468,000.00	10,547,692.98	45,451,111.42	83.4%	9,016,888.58
70133	Other General Services	397,802,000.00	119,237,004.97	402,251,108.54	97.0%	12,255,691.46
7015	R&D General Public Services	4,379,000.00	1,190,783.60	4,656,486.80	99.5%	23,713.20
70151	R&D General Public Services	4,379,000.00	1,190,783.60	4,656,486.80	99.5%	23,713.20
7016	General Public Services N.E.C	52,548,000.00	10,799,020.31	39,642,095.65	75.4%	12,905,904.35
70161	General Public Services N.E.C	52,548,000.00	10,799,020.31	39,642,095.65	75.4%	12,905,904.35
703	Public Order and Safety	1,696,572,000.00	401,302,443.35	1,512,097,864.71	89.1%	184,474,135.29

7032	Fire Protection Services	87,401,000.00	20,050,448.09	68,591,487.96	78.5%	18,809,512.04
70321	Fire Protection Services	87,401,000.00	20,050,448.09	68,591,487.96	78.5%	18,809,512.04
7033	Justice & Law Courts	1,609,171,000.00	381,251,995.26	1,443,506,376.75	89.7%	165,664,623.25
70331	Justice & Law Courts	1,609,171,000.00	381,251,995.26	1,443,506,376.75	89.7%	165,664,623.25
704	Economic Affairs	1,130,902,000.00	189,885,668.59	941,509,165.69	85.7%	157,387,834.31
7041	General Economic, Commercial and Labour Affairs	83,648,000.00	17,455,931.85	73,653,748.10	91.5%	6,884,251.90
70411	General Economic and Commercial Affairs	83,648,000.00	17,455,931.85	73,653,748.10	91.5%	6,884,251.90
7042	Agriculture, Forestry, Fishing and Hunting	816,100,000.00	119,798,270.84	651,273,179.81	82.9%	134,081,820.19
70421	Agriculture	816,100,000.00	119,798,270.84	651,273,179.81	82.9%	134,081,820.19
7043	Fuel and Energy	27,531,000.00	6,603,813.50	26,881,288.10	97.6%	649,711.90
70435	Electricity	27,531,000.00	6,603,813.50	26,881,288.10	97.6%	649,711.90
7044	Mining, Manufacturing and Construction	11,911,000.00	3,161,915.10	12,639,291.00	91.8%	1,121,709.00
70441	State Support to Mining Resources other than mineral fuels	11,911,000.00	3,161,915.10	12,639,291.00	91.8%	1,121,709.00
7045	Transport	191,712,000.00	42,865,737.30	177,061,658.68	92.4%	14,650,341.32
70451	Road Transport	191,712,000.00	42,865,737.30	177,061,658.68	92.4%	14,650,341.32
705	Environmental Protection	510,928,000.00	131,630,751.62	508,596,696.97	99.5%	2,331,303.03
7051	Waste Management	390,000,000.00	103,834,412.32	394,326,068.41	99.8%	773,931.59
70511	Waste Management	390,000,000.00	103,834,412.32	394,326,068.41	99.8%	773,931.59
7056	Environmental Protection N.E.C.	120,928,000.00	27,796,339.30	114,270,628.56	98.7%	1,557,371.44

70561	Environmental Protection N.E.C.	120,928,000.00	27,796,339.30	114,270,628.56	98.7%	1,557,371.44
706	Housing and Community Amenities	767,557,000.00	195,494,556.93	743,667,493.98	94.5%	43,129,506.02
7061	Housing Development	158,204,000.00	38,265,304.47	159,871,669.79	96.9%	5,059,330.21
70611	Housing Development	158,204,000.00	38,265,304.47	159,871,669.79	96.9%	5,059,330.21
7062	Community Development	146,517,000.00	52,841,174.39	157,274,381.75	98.9%	1,755,618.25
70621	Community Development	146,517,000.00	52,841,174.39	157,274,381.75	98.9%	1,755,618.25
7063	Water Supply	462,836,000.00	104,388,078.07	426,521,442.44	92.2%	36,314,557.56
70631	Water Supply	462,836,000.00	104,388,078.07	426,521,442.44	92.2%	36,314,557.56
707	Health	13,266,390,000.00	5,400,319,184.69	11,818,535,282.34	89.2%	1,428,028,117.66
7072	Outpatient Services	5,002,107,000.00	3,809,846,391.22	5,260,990,422.74	99.9%	7,735,692.41
70721	General Medical Services	4,909,676,000.00	3,786,533,020.92	5,167,404,397.28	99.9%	3,571,817.87
70722	Specialized Medical Services	92,431,000.00	23,313,370.30	93,586,025.46	95.7%	4,163,874.54
7073	Hospital Services	5,168,283,000.00	1,336,800,449.86	5,209,801,675.42	96.5%	186,937,524.58
70731	General Hospital Services	4,186,280,000.00	1,072,489,122.21	4,171,885,894.26	95.7%	186,588,505.74
70732	Specialized Hospital Services	982,003,000.00	264,311,327.65	1,037,915,781.16	100.0%	349,018.84
7074	Public Health Services	3,096,000,000.00	253,672,343.61	1,347,743,184.18	52.2%	1,233,354,900.67
70741	Public Health Services	3,096,000,000.00	253,672,343.61	1,347,743,184.18	52.2%	1,233,354,900.67
708	Recreation, Culture and Religion	468,705,000.00	92,597,444.05	366,258,358.12	77.9%	103,781,641.88
7081	Recreational and Sporting Services	107,307,000.00	13,634,390.43	58,611,241.62	54.6%	48,695,758.38

70811	Recreational and Sporting Services	107,307,000.00	13,634,390.43	58,611,241.62	54.6%	48,695,758.38
7082	Cultural Services	24,233,000.00	5,815,469.57	22,135,349.15	91.3%	2,097,650.85
70821	Cultural Services	24,233,000.00	5,815,469.57	22,135,349.15	91.3%	2,097,650.85
7083	Broadcasting and Publishing Services	274,184,000.00	59,463,119.45	228,396,019.15	83.3%	45,787,980.85
70831	Broadcasting and Publishing Services	274,184,000.00	59,463,119.45	228,396,019.15	83.3%	45,787,980.85
7084	Religious and Other Community Services	62,981,000.00	13,684,464.60	57,115,748.20	88.8%	7,200,251.80
70841	Religious and Other Community Services	62,981,000.00	13,684,464.60	57,115,748.20	88.8%	7,200,251.80
709	Education	31,882,073,000.00	8,171,183,663.35	31,371,096,675.62	98.1%	594,237,924.38
7091	Pre-Primary and Primary Education	20,421,320,000.00	4,917,276,481.28	20,110,840,965.93	99.9%	19,015,034.07
70912	Primary Education	20,421,320,000.00	4,917,276,481.28	20,110,840,965.93	99.9%	19,015,034.07
7092	Secondary Education	899,455,000.00	206,077,374.59	817,649,797.26	90.9%	81,805,202.74
70922	Senior Secondary	899,455,000.00	206,077,374.59	817,649,797.26	90.9%	81,805,202.74
7093	Post-Secondary and Non Tertiary Education	37,205,000.00	31,478,873.37	74,225,916.45	99.9%	79,083.55
70931	Post-Secondary and Non Tertiary Education	37,205,000.00	31,478,873.37	74,225,916.45	99.9%	79,083.55
7094	Tertiary Education	4,970,441,000.00	1,227,165,272.97	4,770,032,137.92	91.2%	458,615,462.08
70941	First Stage of Tertiary Education	2,513,156,000.00	660,086,854.04	2,728,842,355.56	98.5%	42,520,244.44
70942	Second Stage of Tertiary Education	2,457,285,000.00	567,078,418.93	2,041,189,782.36	83.1%	416,095,217.64
7095	Education Not Definable by Level	1,165,330,000.00	278,055,070.15	1,151,744,035.42	98.2%	21,394,964.58
70951	Education Not Definable by Level	1,165,330,000.00	278,055,070.15	1,151,744,035.42	98.2%	21,394,964.58

7097	R&D Education	56,910,000.00	13,200,654.10	53,354,663.90	93.8%	3,555,336.10
70971	R&D Education	56,910,000.00	13,200,654.10	53,354,663.90	93.8%	3,555,336.10
7098	Education N. E. C	4,331,412,000.00	1,497,929,936.89	4,393,249,158.74	99.8%	9,772,841.26
70981	Education N. E. C	4,331,412,000.00	1,497,929,936.89	4,393,249,158.74	99.8%	9,772,841.26
710	Social Protection	1,324,941,000.00	301,354,713.87	844,033,905.53	76.2%	264,267,094.47
7102	Old Age	747,711,000.00	183,925,411.47	584,758,846.82	96.8%	19,052,153.18
71021	Old Age	747,711,000.00	183,925,411.47	584,758,846.82	96.8%	19,052,153.18
7103	Survivors	154,000,000.00	75,588,393.42	75,658,393.42	94.6%	4,341,606.58
71031	Survivors	154,000,000.00	75,588,393.42	75,658,393.42	94.6%	4,341,606.58
7104	Family and Children	57,787,000.00	11,820,957.10	50,373,751.10	87.2%	7,413,248.90
71041	Family and Children	57,787,000.00	11,820,957.10	50,373,751.10	87.2%	7,413,248.90
7105	Unemployment	70,374,000.00	17,872,725.40	71,285,882.70	99.5%	348,117.30
71051	Unemployment	70,374,000.00	17,872,725.40	71,285,882.70	99.5%	348,117.30
7108	R&D Social Protection	276,300,000.00	12,147,226.48	52,178,939.82	18.9%	224,121,060.18
71081	R&D Social Protection	276,300,000.00	12,147,226.48	52,178,939.82	18.9%	224,121,060.18
7109	Social Protection N. E. C	18,769,000.00	-	9,778,091.67	52.1%	8,990,908.33
71091	Social Protection N. E. C	18,769,000.00	-	9,778,091.67	52.1%	8,990,908.33

9 Table 12: Overhead Expenditure by Function

Jigawa State Government Budget Performance Report 2022 Q4 - Overhead Expenditure by Functional Classification

Code	Function	2022 Original Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
-	<i>Total Overhead Expenditure</i>	<i>24,266,086,000.00</i>	<i>7,461,921,503.59</i>	<i>21,523,205,845.14</i>	<i>87.2%</i>	<i>3,170,168,504.86</i>
701	General Public Service	10,401,667,000.00	1,936,333,222.64	7,165,103,148.31	89.5%	838,491,801.69
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	4,439,639,000.00	1,019,727,396.24	4,335,372,532.52	92.9%	329,881,467.48
70111	Executive Organ and Legislative Organs	3,202,800,000.00	321,012,073.13	3,208,996,281.53	94.2%	199,044,718.47
70112	Financial and Fiscal Affairs	1,236,839,000.00	698,715,323.11	1,126,376,251.00	89.6%	130,836,749.00
7013	General Services	5,862,588,000.00	900,537,841.39	2,793,307,044.10	86.3%	444,329,905.90
70131	General Personnel Services	1,043,785,000.00	443,081,333.61	970,938,231.26	92.1%	83,845,768.74
70132	Overall Planning and Statistical Services	3,408,413,000.00	9,574,135.00	27,298,000.18	37.5%	45,587,149.82
70133	Other General Services	1,410,390,000.00	447,882,372.78	1,795,070,812.66	85.1%	314,896,987.34
7015	R&D General Public Services	58,000,000.00	14,112,070.00	26,849,762.30	45.5%	32,121,237.70
70151	R&D General Public Services	58,000,000.00	14,112,070.00	26,849,762.30	45.5%	32,121,237.70
7016	General Public Services N.E.C	41,440,000.00	1,955,915.00	9,573,809.39	22.9%	32,159,190.61
70161	General Public Services N.E.C	41,440,000.00	1,955,915.00	9,573,809.39	22.9%	32,159,190.61
703	Public Order and Safety	483,850,000.00	152,610,195.62	322,802,142.20	58.3%	231,304,857.80

7032	Fire Protection Services	7,200,000.00	1,790,245.00	7,363,349.48	98.7%	93,650.52
70321	Fire Protection Services	7,200,000.00	1,790,245.00	7,363,349.48	98.7%	93,650.52
7033	Justice & Law Courts	436,650,000.00	150,819,950.62	315,438,792.72	62.3%	191,211,207.28
70331	Justice & Law Courts	436,650,000.00	150,819,950.62	315,438,792.72	62.3%	191,211,207.28
7036	Public Order and Safety N.E.C	40,000,000.00	-	-	0.0%	40,000,000.00
70361	Public Order and Safety N.E.C	40,000,000.00	-	-	0.0%	40,000,000.00
704	Economic Affairs	2,355,993,000.00	1,091,334,295.85	2,942,415,534.06	93.8%	193,210,465.94
7041	General Economic, Commercial and Labour Affairs	28,290,000.00	6,659,707.75	16,834,687.24	59.5%	11,455,312.76
70411	General Economic and Commercial Affairs	28,290,000.00	6,659,707.75	16,834,687.24	59.5%	11,455,312.76
7042	Agriculture, Forestry, Fishing and Hunting	36,600,000.00	4,687,258.40	21,017,606.97	57.6%	15,472,393.03
70421	Agriculture	36,600,000.00	4,687,258.40	21,017,606.97	57.6%	15,472,393.03
7043	Fuel and Energy	227,800,000.00	138,233,000.00	373,691,284.28	99.1%	3,303,715.72
70435	Electricity	227,800,000.00	138,233,000.00	373,691,284.28	99.1%	3,303,715.72
7044	Mining, Manufacturing and Construction	2,400,000.00	600,078.70	1,330,387.79	55.4%	1,069,612.21
70441	State Support to Mining Resources other than mineral fuels	2,400,000.00	600,078.70	1,330,387.79	55.4%	1,069,612.21
7045	Transport	2,060,903,000.00	941,154,251.00	2,529,541,567.79	94.0%	161,909,432.21
70451	Road Transport	2,060,903,000.00	941,154,251.00	2,529,541,567.79	94.0%	161,909,432.21
705	Environmental Protection	48,190,000.00	10,539,150.00	35,603,623.88	73.9%	12,586,376.12
7051	Waste Management	37,800,000.00	9,057,150.00	30,600,623.88	81.0%	7,199,376.12

70511	Waste Management	37,800,000.00	9,057,150.00	30,600,623.88	81.0%	7,199,376.12
7056	Environmental Protection N.E.C.	10,390,000.00	1,482,000.00	5,003,000.00	48.2%	5,387,000.00
70561	Environmental Protection N.E.C.	10,390,000.00	1,482,000.00	5,003,000.00	48.2%	5,387,000.00
706	Housing and Community Amenities	1,486,070,000.00	486,991,663.67	1,856,412,770.05	93.4%	130,657,229.95
7061	Housing Development	52,550,000.00	13,615,069.86	35,019,008.04	66.6%	17,530,991.96
70611	Housing Development	52,550,000.00	13,615,069.86	35,019,008.04	66.6%	17,530,991.96
7062	Community Development	223,170,000.00	98,686,517.41	190,557,864.75	85.4%	32,612,135.25
70621	Community Development	223,170,000.00	98,686,517.41	190,557,864.75	85.4%	32,612,135.25
7063	Water Supply	1,210,350,000.00	374,690,076.40	1,630,835,897.26	95.3%	80,514,102.74
70631	Water Supply	1,210,350,000.00	374,690,076.40	1,630,835,897.26	95.3%	80,514,102.74
707	Health	1,977,376,000.00	437,013,111.15	1,359,820,750.82	70.1%	580,910,649.18
7072	Outpatient Services	159,866,000.00	44,001,064.80	83,526,574.86	52.2%	76,339,425.14
70721	General Medical Services	147,000,000.00	42,601,374.00	80,476,946.64	54.7%	66,523,053.36
70722	Specialized Medical Services	12,866,000.00	1,399,690.80	3,049,628.22	23.7%	9,816,371.78
7073	Hospital Services	1,397,510,000.00	284,336,656.36	1,011,882,891.49	69.2%	450,697,358.51
70731	General Hospital Services	1,223,510,000.00	262,417,090.36	951,832,377.95	73.9%	336,747,872.05
70732	Specialized Hospital Services	174,000,000.00	21,919,566.00	60,050,513.55	34.5%	113,949,486.45
7074	Public Health Services	420,000,000.00	108,675,390.00	264,411,284.47	83.1%	53,873,865.53
70741	Public Health Services	420,000,000.00	108,675,390.00	264,411,284.47	83.1%	53,873,865.53

708	Recreation, Culture and Religion	687,300,000.00	67,784,743.96	718,414,408.50	70.0%	307,914,591.50
7081	Recreational and Sporting Services	60,600,000.00	19,060,642.50	57,225,981.87	94.4%	3,374,018.13
70811	Recreational and Sporting Services	60,600,000.00	19,060,642.50	57,225,981.87	94.4%	3,374,018.13
7082	Cultural Services	9,600,000.00	2,277,960.51	7,224,651.91	75.3%	2,375,348.09
70821	Cultural Services	9,600,000.00	2,277,960.51	7,224,651.91	75.3%	2,375,348.09
7083	Broadcasting and Publishing Services	99,100,000.00	16,954,448.18	68,036,244.68	68.7%	31,063,755.32
70831	Broadcasting and Publishing Services	99,100,000.00	16,954,448.18	68,036,244.68	68.7%	31,063,755.32
7084	Religious and Other Community Services	518,000,000.00	29,491,692.77	585,927,530.04	68.4%	271,101,469.96
70841	Religious and Other Community Services	518,000,000.00	29,491,692.77	585,927,530.04	68.4%	271,101,469.96
709	Education	6,183,776,000.00	3,220,931,263.56	6,860,158,386.17	93.3%	489,528,613.83
7091	Pre-Primary and Primary Education	709,000,000.00	249,904,943.64	835,488,071.63	99.4%	4,843,928.37
70912	Primary Education	709,000,000.00	249,904,943.64	835,488,071.63	99.4%	4,843,928.37
7092	Secondary Education	613,800,000.00	211,617,547.69	885,013,147.76	99.5%	4,181,852.24
70922	Senior Secondary	613,800,000.00	211,617,547.69	885,013,147.76	99.5%	4,181,852.24
7093	Post-Secondary and Non Tertiary Education	27,450,000.00	8,295,150.00	17,296,758.48	63.0%	10,153,241.52
70931	Post-Secondary and Non Tertiary Education	27,450,000.00	8,295,150.00	17,296,758.48	63.0%	10,153,241.52
7094	Tertiary Education	2,367,176,000.00	1,448,290,709.05	2,110,969,642.98	84.4%	389,303,357.02
70941	First Stage of Tertiary Education	584,200,000.00	119,177,844.56	353,700,609.15	65.0%	190,426,390.85
70942	Second Stage of Tertiary Education	1,782,976,000.00	1,329,112,864.49	1,757,269,033.84	89.8%	198,876,966.16

7095	Education Not Definable by Level	516,250,000.00	124,744,820.47	443,498,360.80	85.9%	72,594,639.20
70951	Education Not Definable by Level	516,250,000.00	124,744,820.47	443,498,360.80	85.9%	72,594,639.20
7097	R&D Education	3,000,000.00	1,020,193.00	2,049,493.00	68.3%	950,507.00
70971	R&D Education	3,000,000.00	1,020,193.00	2,049,493.00	68.3%	950,507.00
7098	Education N. E. C	1,947,100,000.00	1,177,057,899.71	2,565,842,911.53	99.7%	7,501,088.47
70981	Education N. E. C	1,947,100,000.00	1,177,057,899.71	2,565,842,911.53	99.7%	7,501,088.47
710	Social Protection	641,864,000.00	58,383,857.14	262,475,081.15	40.5%	385,563,918.85
7104	Family and Children	613,264,000.00	51,353,417.14	239,559,355.93	39.1%	373,704,644.07
71041	Family and Children	613,264,000.00	51,353,417.14	239,559,355.93	39.1%	373,704,644.07
7105	Unemployment	8,600,000.00	2,286,500.00	6,379,081.21	74.2%	2,220,918.79
71051	Unemployment	8,600,000.00	2,286,500.00	6,379,081.21	74.2%	2,220,918.79
7109	Social Protection N. E. C	20,000,000.00	4,743,940.00	16,536,644.00	63.2%	9,638,356.00
71091	Social Protection N. E. C	20,000,000.00	4,743,940.00	16,536,644.00	63.2%	9,638,356.00

10 Table 13: Capital Expenditure by Function

Jigawa State Government Budget Performance Report 2022 Q4 - Capital Expenditure by Functional Classification

Code	Function	2022 Original Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
-	<i>Total Capital Expenditure</i>	<i>90,837,000,000.00</i>	<i>21,487,667,436.94</i>	<i>55,203,602,071.71</i>	<i>60.8%</i>	<i>54,617,564,578.29</i>
701	General Public Service	3,160,700,000.00	618,523,573.73	1,022,471,582.60	32.3%	1,992,297,417.40
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	1,999,700,000.00	441,732,430.93	755,591,013.85	37.8%	1,088,713,986.15
70111	Executive Organ and Legislative Organs	1,744,000,000.00	397,003,430.93	691,208,630.67	39.6%	922,791,369.33
70112	Financial and Fiscal Affairs	255,700,000.00	44,729,000.00	64,382,383.18	25.2%	165,922,616.82
7013	General Services	1,091,000,000.00	172,259,142.80	245,057,881.25	22.5%	855,406,118.75
70131	General Personnel Services	45,500,000.00	9,825,744.00	9,825,744.00	21.6%	35,674,256.00
70132	Overall Planning and Statistical Services	607,000,000.00	54,827,992.55	61,232,992.55	10.1%	545,767,007.45
70133	Other General Services	438,500,000.00	107,605,406.25	173,999,144.70	39.7%	273,964,855.30
7016	General Public Services N.E.C	70,000,000.00	4,532,000.00	21,822,687.50	31.2%	48,177,312.50
70161	General Public Services N.E.C	70,000,000.00	4,532,000.00	21,822,687.50	31.2%	48,177,312.50
703	Public Order and Safety	1,358,000,000.00	163,233,696.77	307,596,304.78	22.7%	1,019,403,695.22
7032	Fire Protection Services	50,000,000.00	-	10,000,000.00	20.0%	40,000,000.00
70321	Fire Protection Services	50,000,000.00	-	10,000,000.00	20.0%	40,000,000.00

7033	Justice & Law Courts	1,308,000,000.00	163,233,696.77	297,596,304.78	22.8%	979,403,695.22
70331	Justice & Law Courts	1,308,000,000.00	163,233,696.77	297,596,304.78	22.8%	979,403,695.22
704	Economic Affairs	38,308,600,000.00	7,790,961,050.07	21,308,812,206.96	55.6%	26,943,787,793.04
7041	General Economic, Commercial and Labour Affairs	4,142,900,000.00	1,160,928,139.88	2,037,897,066.15	49.2%	3,217,002,933.85
70411	General Economic and Commercial Affairs	4,142,900,000.00	1,160,928,139.88	2,037,897,066.15	49.2%	3,217,002,933.85
7042	Agriculture, Forestry, Fishing and Hunting	8,603,500,000.00	771,109,811.56	1,000,954,999.25	11.6%	7,615,545,000.75
70421	Agriculture	8,603,500,000.00	771,109,811.56	1,000,954,999.25	11.6%	7,615,545,000.75
7043	Fuel and Energy	2,502,200,000.00	180,676,525.72	584,698,772.89	23.4%	1,928,501,227.11
70435	Electricity	2,268,200,000.00	171,131,619.47	575,153,866.64	25.4%	1,704,046,133.36
70436	Non Electricity Energy	234,000,000.00	9,544,906.25	9,544,906.25	4.1%	224,455,093.75
7044	Mining, Manufacturing and Construction	67,000,000.00	1,270,000.00	1,270,000.00	1.9%	65,730,000.00
70441	State Support to Mining Resources other than mineral fuels	67,000,000.00	1,270,000.00	1,270,000.00	1.9%	65,730,000.00
7045	Transport	22,942,000,000.00	5,676,976,572.91	17,683,991,368.67	77.1%	14,066,008,631.33
70451	Road Transport	22,942,000,000.00	5,676,976,572.91	17,683,991,368.67	77.1%	14,066,008,631.33
7047	Other Industries	51,000,000.00	-	-	0.0%	51,000,000.00
70473	Tourism	51,000,000.00	-	-	0.0%	51,000,000.00
705	Environmental Protection	5,695,000,000.00	530,382,000.00	730,041,309.23	12.8%	5,284,958,690.77
7056	Environmental Protection N.E.C.	5,695,000,000.00	530,382,000.00	730,041,309.23	12.8%	5,284,958,690.77
70561	Environmental Protection N.E.C.	5,695,000,000.00	530,382,000.00	730,041,309.23	12.8%	5,284,958,690.77

706	Housing and Community Amenities	8,400,300,000.00	2,691,274,621.10	6,524,226,124.04	77.7%	4,301,719,525.96
7061	Housing Development	1,227,500,000.00	376,436,194.92	967,275,255.40	78.8%	924,547,744.60
70611	Housing Development	1,227,500,000.00	376,436,194.92	967,275,255.40	78.8%	924,547,744.60
7062	Community Development	2,773,900,000.00	648,354,765.41	1,223,664,999.29	44.1%	885,557,650.71
70621	Community Development	2,773,900,000.00	648,354,765.41	1,223,664,999.29	44.1%	885,557,650.71
7063	Water Supply	4,398,900,000.00	1,666,483,660.77	4,333,285,869.35	98.5%	2,491,614,130.65
70631	Water Supply	4,398,900,000.00	1,666,483,660.77	4,333,285,869.35	98.5%	2,491,614,130.65
707	Health	11,945,200,000.00	3,577,246,213.37	7,926,325,798.88	66.4%	8,268,874,201.12
7071	Medical Products, Appliances and Equipment	94,000,000.00	-	45,519,333.00	48.4%	48,480,667.00
70711	Pharmaceutical Products	94,000,000.00	-	45,519,333.00	48.4%	48,480,667.00
7072	Outpatient Services	2,171,200,000.00	1,020,674,711.91	1,286,573,049.91	59.3%	884,626,950.09
70721	General Medical Services	2,171,200,000.00	1,020,674,711.91	1,286,573,049.91	59.3%	884,626,950.09
7073	Hospital Services	6,451,000,000.00	1,357,865,708.99	2,762,205,408.60	42.8%	6,688,794,591.40
70731	General Hospital Services	6,361,000,000.00	1,357,865,708.99	2,750,235,877.60	43.2%	6,610,764,122.40
70732	Specialized Hospital Services	90,000,000.00	-	11,969,531.00	13.3%	78,030,469.00
7074	Public Health Services	3,229,000,000.00	1,198,705,792.47	3,832,028,007.37	118.7%	646,971,992.63
70741	Public Health Services	3,229,000,000.00	1,198,705,792.47	3,832,028,007.37	118.7%	646,971,992.63
708	Recreation, Culture and Religion	168,300,000.00	55,315,083.48	135,856,305.62	80.7%	77,568,694.38
7081	Recreational and Sporting Services	27,000,000.00	1,018,327.17	33,633,174.31	124.6%	13,366,825.69

70811	Recreational and Sporting Services	27,000,000.00	1,018,327.17	33,633,174.31	124.6%	13,366,825.69
7082	Cultural Services	5,000,000.00	-	825,500.00	16.5%	4,174,500.00
70821	Cultural Services	5,000,000.00	-	825,500.00	16.5%	4,174,500.00
7083	Broadcasting and Publishing Services	136,300,000.00	54,296,756.31	101,397,631.31	74.4%	60,027,368.69
70831	Broadcasting and Publishing Services	136,300,000.00	54,296,756.31	101,397,631.31	74.4%	60,027,368.69
709	Education	17,411,900,000.00	5,638,194,020.26	14,908,310,873.04	85.6%	4,736,423,126.96
7091	Pre-Primary and Primary Education	8,502,900,000.00	3,281,627,990.47	6,803,583,383.55	80.0%	1,808,316,616.45
70912	Primary Education	8,502,900,000.00	3,281,627,990.47	6,803,583,383.55	80.0%	1,808,316,616.45
7092	Secondary Education	687,000,000.00	681,823,723.20	1,003,035,616.52	146.0%	92,964,383.48
70922	Senior Secondary	687,000,000.00	681,823,723.20	1,003,035,616.52	146.0%	92,964,383.48
7094	Tertiary Education	6,255,900,000.00	1,543,903,966.59	4,933,467,989.41	78.9%	2,197,648,010.59
70941	First Stage of Tertiary Education	1,994,000,000.00	559,779,287.57	1,530,127,157.66	76.7%	1,107,539,842.34
70942	Second Stage of Tertiary Education	4,261,900,000.00	984,124,679.02	3,403,340,831.75	79.9%	1,090,108,168.25
7095	Education Not Definable by Level	197,800,000.00	44,174,000.00	131,920,600.00	66.7%	65,879,400.00
70951	Education Not Definable by Level	197,800,000.00	44,174,000.00	131,920,600.00	66.7%	65,879,400.00
7097	R&D Education	36,000,000.00	-	3,480,000.00	9.7%	32,520,000.00
70971	R&D Education	36,000,000.00	-	3,480,000.00	9.7%	32,520,000.00
7098	Education N. E. C	1,732,300,000.00	86,664,340.00	2,032,823,283.56	117.3%	539,094,716.44
70981	Education N. E. C	1,732,300,000.00	86,664,340.00	2,032,823,283.56	117.3%	539,094,716.44

710	Social Protection	4,389,000,000.00	422,537,178.16	2,339,961,566.56	53.3%	1,992,531,433.44
7104	Family and Children	247,500,000.00	56,673,968.16	70,261,768.16	28.4%	177,238,231.84
71041	Family and Children	247,500,000.00	56,673,968.16	70,261,768.16	28.4%	177,238,231.84
7107	Social Exclusion N. E. C	4,041,500,000.00	365,863,210.00	2,269,699,798.40	56.2%	1,721,468,201.60
71071	Social Exclusion N. E. C	4,041,500,000.00	365,863,210.00	2,269,699,798.40	56.2%	1,721,468,201.60
7109	Social Protection N. E. C	100,000,000.00	-	-	0.0%	93,825,000.00
71091	Social Protection N. E. C	100,000,000.00	-	-	0.0%	93,825,000.00

11 Table 14: Other Expenditure by Function

Jigawa State Government Budget Performance Report 2022 Q4 - Other Expenditure by Functional Classification

Code	Function	2022 Original Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
-	<i>Total Other Expenditure</i>	<i>7,456,914,000.00</i>	<i>2,143,456,717.47</i>	<i>7,089,949,773.39</i>	<i>87.3%</i>	<i>1,033,378,226.61</i>
701	General Public Service	6,633,594,000.00	1,434,782,862.47	6,321,280,064.24	93.2%	458,257,935.76
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	1,210,484,000.00	36,598,474.19	629,258,345.40	59.0%	437,786,654.60
70111	Executive Organ and Legislative Organs	103,300,000.00	32,967,861.25	95,258,389.95	96.8%	3,100,610.05
70112	Financial and Fiscal Affairs	1,107,184,000.00	3,630,612.94	533,999,955.44	55.1%	434,686,044.56
7013	General Services	353,200,000.00	7,953,125.00	508,079,066.00	99.7%	1,555,934.00
70131	General Personnel Services	9,200,000.00	7,943,125.00	8,808,498.00	86.4%	1,391,502.00
70132	Overall Planning and Statistical Services	100,000.00	10,000.00	10,000.00	10.0%	90,000.00
70133	Other General Services	343,900,000.00	-	499,260,568.00	100.0%	74,432.00
7017	Public Debt Transactions	5,000,000,000.00	1,375,527,951.27	5,139,107,488.40	99.9%	3,095,511.60
70171	Public Debt Transactions	5,000,000,000.00	1,375,527,951.27	5,139,107,488.40	99.9%	3,095,511.60
7018	Transfer of a General Character between Different Levels of Government	69,910,000.00	14,703,312.01	44,835,164.45	73.9%	15,819,835.55
70181	Transfer of a General Character between Different Levels of Government	69,910,000.00	14,703,312.01	44,835,164.45	73.9%	15,819,835.55
703	Public Order and Safety	2,000,000.00	-	109,950.25	5.5%	1,890,049.75

7033	Justice & Law Courts	2,000,000.00	-	109,950.25	5.5%	1,890,049.75
70331	Justice & Law Courts	2,000,000.00	-	109,950.25	5.5%	1,890,049.75
704	Economic Affairs	250,000.00	-	-	0.0%	250,000.00
7042	Agriculture, Forestry, Fishing and Hunting	200,000.00	-	-	0.0%	200,000.00
70421	Agriculture	200,000.00	-	-	0.0%	200,000.00
7045	Transport	50,000.00	-	-	0.0%	50,000.00
70451	Road Transport	50,000.00	-	-	0.0%	50,000.00
705	Environmental Protection	200,000.00	-	21,990.05	11.0%	178,009.95
7051	Waste Management	200,000.00	-	21,990.05	11.0%	178,009.95
70511	Waste Management	200,000.00	-	21,990.05	11.0%	178,009.95
706	Housing and Community Amenities	1,950,000.00	50,000.00	535,945.27	27.5%	1,414,054.73
7061	Housing Development	250,000.00	50,000.00	78,000.00	31.2%	172,000.00
70611	Housing Development	250,000.00	50,000.00	78,000.00	31.2%	172,000.00
7062	Community Development	900,000.00	-	245,945.27	27.3%	654,054.73
70621	Community Development	900,000.00	-	245,945.27	27.3%	654,054.73
7063	Water Supply	800,000.00	-	212,000.00	26.5%	588,000.00
70631	Water Supply	800,000.00	-	212,000.00	26.5%	588,000.00
707	Health	900,000.00	-	353,840.30	39.3%	546,159.70
7073	Hospital Services	900,000.00	-	353,840.30	39.3%	546,159.70

70731	General Hospital Services	400,000.00	-	353,840.30	88.5%	46,159.70
70732	Specialized Hospital Services	500,000.00	-	-	0.0%	500,000.00
708	Recreation, Culture and Religion	1,500,000.00	-	788,000.00	52.5%	712,000.00
7083	Broadcasting and Publishing Services	1,500,000.00	-	788,000.00	52.5%	712,000.00
70831	Broadcasting and Publishing Services	1,500,000.00	-	788,000.00	52.5%	712,000.00
709	Education	724,150,000.00	632,369,540.00	690,556,190.67	55.2%	560,238,809.33
7093	Post-Secondary and Non Tertiary Education	250,000.00	18,750.00	18,750.00	7.5%	231,250.00
70931	Post-Secondary and Non Tertiary Education	250,000.00	18,750.00	18,750.00	7.5%	231,250.00
7094	Tertiary Education	723,200,000.00	632,345,790.00	690,359,274.00	55.2%	559,670,726.00
70941	First Stage of Tertiary Education	800,000.00	300,000.00	300,000.00	37.5%	500,000.00
70942	Second Stage of Tertiary Education	722,400,000.00	632,045,790.00	690,059,274.00	55.2%	559,170,726.00
7095	Education Not Definable by Level	100,000.00	-	19,166.67	33.6%	37,833.33
70951	Education Not Definable by Level	100,000.00	-	19,166.67	33.6%	37,833.33
7098	Education N. E. C	600,000.00	5,000.00	159,000.00	34.7%	299,000.00
70981	Education N. E. C	600,000.00	5,000.00	159,000.00	34.7%	299,000.00
710	Social Protection	92,370,000.00	76,254,315.00	76,303,792.61	88.5%	9,891,207.39
7104	Family and Children	70,000.00	-	-	0.0%	70,000.00
71041	Family and Children	70,000.00	-	-	0.0%	70,000.00
7105	Unemployment	200,000.00	-	49,477.61	24.7%	150,522.39

71051	Unemployment	200,000.00	-	49,477.61	24.7%	150,522.39
7108	R&D Social Protection	2,100,000.00	-	-	0.0%	2,100,000.00
71081	R&D Social Protection	2,100,000.00	-	-	0.0%	2,100,000.00
7109	Social Protection N. E. C	90,000,000.00	76,254,315.00	76,254,315.00	91.0%	7,570,685.00
71091	Social Protection N. E. C	90,000,000.00	76,254,315.00	76,254,315.00	91.0%	7,570,685.00