



# JIGAWA STATE

# 2022

## THIRD QUARTER [Q3] BUDGET IMPLEMENTATION PERFORMANCE REPORT

Compiled by  
Directorate of Budget and Economic Planning  
Block A, New State Secretariat Complex  
October, 2022

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# 1 Summary of Performance

## 1.A Introduction

This Budget Performance Report for Jigawa State is prepared quarterly and issued within four weeks from the end of each. This report is in respect of the period January to March representing the first quarter of the year.

This Q3 Report is based on the Revised approved budget as appropriated (Includes supplementary budget) against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the Q3, attributed to each organizational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations. This Q3 report is assessed against the 2022 Revised Budget

The core economic classifications refer to:

- Personnel – Economic Sub-Account Type 21
- Overheads - Economic Account Class 2202
- Capital - Economic Sub-Account Type 23/42
- Others - Economic Account Classes 2203-2209 as applicable

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](http://www.jigawastate.gov.ng) and [www.jsbepd.org](http://www.jsbepd.org).

The total budget as revised approved is N198,074,588,000, includes Approved Supplementary Budget of N20,279,000,000. On the expenditure side, this comprises of all components – personnel cost, overheads / other recurrent expenditure, and capital development programmes. On the income side, the figure comprises of recurrent incomes, capital receipts / grants, the year's opening balance and expected loans drawdowns contra-entered for the funding of specific capital expenditure.

The general performance assessment of revenue and expenditure based on the outturns during the third quarters of the year indicated a very good performance. On the revenue side and expenditure, total outturns during the Nine months of under review amounted to about N114.10 billion including an opening balance of about N5.56 billion. The total revenue outturns are equivalent to about 59.9% of the total appropriated incomes.

On the expenditure side from the first to Third quarters, the data indicated a total expenditure outturn of about N88.10 billion equivalent to about 50% of the total appropriated expenditure.

As would be seen, while the aggregate revenue and expenditure performance were good during the third quarter, the performance varies across the various components with some performance very good while others performed satisfactorily, even though there is an over expenditure in some economic lines.

## 1.B Revenue Performance

Table. 1

Jigawa State Government Budget Performance Report 2022 Q3 - Total Revenue by Economic Classification

Code	Economic	2022 Original Budget	2022 Final Budget	2022 Q3 Performance	2022 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
<b>1</b>	<b>Revenue</b>	<b>171,795,588,000.00</b>	<b>191,405,088,000.00</b>	<b>38,419,862,541.13</b>	<b>109,418,918,741.33</b>	<b>57.2%</b>	<b>81,986,169,258.67</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>66,800,000,000.00</b>	<b>76,300,000,000.00</b>	<b>19,120,415,555.12</b>	<b>49,323,636,825.06</b>	<b>64.6%</b>	<b>26,976,363,174.94</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>66,800,000,000.00</b>	<b>76,300,000,000.00</b>	<b>19,120,415,555.12</b>	<b>49,323,636,825.06</b>	<b>64.6%</b>	<b>26,976,363,174.94</b>
<b>110101</b>	<b>STATE GOVERNMENT SHARE OF STATUTORY R</b>	<b>41,900,000,000.00</b>	<b>43,900,000,000.00</b>	<b>11,882,368,222.58</b>	<b>26,851,531,647.51</b>	<b>61.2%</b>	<b>17,048,468,352.49</b>
11010101	Statutory Allocation	41,900,000,000.00	43,900,000,000.00	11,882,368,222.58	26,851,531,647.51	61.2%	17,048,468,352.49
<b>110102</b>	<b>STATE GOVERNMENT SHARE OF VAT</b>	<b>21,440,000,000.00</b>	<b>27,440,000,000.00</b>	<b>7,084,695,185.02</b>	<b>20,670,362,852.18</b>	<b>75.3%</b>	<b>6,769,637,147.82</b>
11010201	Share of VAT	21,440,000,000.00	27,440,000,000.00	7,084,695,185.02	20,670,362,852.18	75.3%	6,769,637,147.82
<b>110103</b>	<b>STATE GOVERNMENT SHARE OF OTHER FAAC</b>	<b>3,460,000,000.00</b>	<b>4,960,000,000.00</b>	<b>153,352,147.52</b>	<b>1,801,742,325.37</b>	<b>36.3%</b>	<b>3,158,257,674.63</b>
11010301	Excess Crude Oil Revenue	3,000,000,000.00	3,000,000,000.00	-	128,697,371.00	4.3%	2,871,302,629.00
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	153,352,147.52	1,533,521,475.17	96.8%	50,478,524.83
11010310	Refund of Excess Bank Charges from Federation	10,000,000.00	10,000,000.00	-	68,175,155.51	681.8%	58,175,155.51
<b>12</b>	<b>Independent Revenue</b>	<b>53,949,588,000.00</b>	<b>62,480,088,000.00</b>	<b>15,373,340,671.23</b>	<b>36,190,506,440.59</b>	<b>57.9%</b>	<b>26,289,581,559.41</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>5,254,100,000.00</b>	<b>5,754,100,000.00</b>	<b>2,779,619,821.42</b>	<b>3,966,597,504.87</b>	<b>68.9%</b>	<b>1,787,502,495.13</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>4,053,000,000.00</b>	<b>4,553,000,000.00</b>	<b>2,779,534,821.42</b>	<b>3,966,429,054.87</b>	<b>87.1%</b>	<b>586,570,945.13</b>
12010101	Pay-As-You-Earn (Public Sector)	3,500,000,000.00	3,500,000,000.00	2,618,793,956.14	3,438,406,142.95	98.2%	61,593,857.05
12010112	Pay-As-You-Earn (Non-Public-Sector)	350,000,000.00	850,000,000.00	130,778,957.55	445,098,802.79	52.4%	404,901,197.21
12010113	Direct Assessment Tax	48,000,000.00	48,000,000.00	2,365,118.00	34,402,614.59	71.7%	13,597,385.41
12010114	Direct Assessment on Mix-Income	120,000,000.00	120,000,000.00	12,056,669.73	18,131,526.54	15.1%	101,868,473.46
12010115	Direct Assessment on Expatriates	35,000,000.00	35,000,000.00	15,540,120.00	30,389,968.00	86.8%	4,610,032.00
<b>120103</b>	<b>Other Taxes</b>	<b>1,201,100,000.00</b>	<b>1,201,100,000.00</b>	<b>85,000.00</b>	<b>168,450.00</b>	<b>0.0%</b>	<b>1,200,931,550.00</b>
12010301	Stamp Duty	1,201,100,000.00	1,201,100,000.00	85,000.00	168,450.00	0.0%	1,200,831,550.00
12010318	Property Tax	100,000.00	100,000.00	-	-	0.0%	100,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>48,695,488,000.00</b>	<b>56,725,988,000.00</b>	<b>12,593,720,849.81</b>	<b>32,223,908,935.72</b>	<b>56.8%</b>	<b>24,502,079,064.28</b>

The overall Revenue performance is presented in Table 1, indicated a good performance. Total accrual as of the end of Q3 (including Opening Balance) was about N114.10 billion. While this is equivalent to about 59.9% of the total appropriated income. Even without the opening of balance of almost N5.56 billion (against the revised N670 billion) as obtained from the report of the 2022 Board of Survey Report, the actual revenue accruals,

## 1.C Recurrent Expenditure Performance

Details of Expenditure Performance are all presented in the relevant tables in the appendixes. An aggregated summary is captured in the table below:

Against the total appropriated recurrent expenditure of almost N86.4 billion, the sum of almost N55.3 billion was reported as the total recurrent expenditure outturn for the Third quarter. The total recurrent expenditure outturns amounted to about 64% of the total appropriated recurrent expenditure. This could be adjudged as a satisfactory performance. While Personnel Costs performed above 65.8% and Other recurrent expenditure performed 61%

## Capital Expenditure Performance

Total capital expenditure as of the end of Q3 as presented below amounted to about N35.74 billion equivalent to about 67.4% of the total appropriated capital expenditure outlay. 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.D Conclusions

In conclusion, the overall Q3 Budget Implementation Report indicated good performance in most of the revenue and expenditure areas. However, as observed, the overall performance on capital expenditure is below expectation and considering that it's largely through the capital investment activities that most of the budgetary outputs and outcomes are expected to be delivered, much needs to be done. In addition, although over 85% of the capital expenditure outturns were in the priority areas of the health, education and economic affairs functional areas.



## 2 Budget Reports

### 2.A Summary

Table 1: Budget Summary

#### Jigawa State Government 2022 Q2 Budget Performance Report - Summary

Jigawa State Government 2022 Q3 Budget Performance Report - Summary

Item	2022 Original Budget	2022 Final Budget	2022 Q3 Performance	2022 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
<b>Opening Balance</b>	<b>6,000,000,000.00</b>	<b>670,000,000.00</b>	-	<b>5,557,689,175.00</b>	<b>829.5%</b>	- <b>4,887,689,175.00</b>
<b>Recurrent Revenue</b>	<b>120,749,588,000.00</b>	<b>138,780,088,000.00</b>	<b>34,493,756,226.35</b>	<b>85,514,143,265.65</b>	<b>61.6%</b>	<b>53,265,944,734.35</b>
11 - GOVERNMENT SHARE OF FAAC	66,800,000,000.00	76,300,000,000.00	19,120,415,555.12	49,323,636,825.06	64.6%	26,976,363,174.94
12 - Independent Revenue	53,949,588,000.00	62,480,088,000.00	15,373,340,671.23	36,190,506,440.59	57.9%	26,289,581,559.41
<b>Recurrent Expenditure</b>	<b>86,958,588,000.00</b>	<b>86,413,793,000.00</b>	<b>16,977,180,861.38</b>	<b>55,334,992,072.82</b>	<b>64.0%</b>	<b>31,078,800,927.18</b>
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	55,235,588,000.00	55,235,588,000.00	11,039,287,218.30	36,327,139,675.34	65.8%	18,908,448,324.66
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	31,723,000,000.00	31,178,205,000.00	5,937,893,643.08	19,007,852,397.48	61.0%	12,170,352,602.52
Breakdown of Other Recurrent Costs						
2202 - OVERHEAD COST	24,266,086,000.00	23,600,391,000.00	4,463,790,241.69	14,061,359,341.55	59.6%	9,539,031,658.45
OTHER RECURRENT (2203-2208)	7,456,914,000.00	7,577,814,000.00	1,474,103,401.39	4,946,493,055.92	65.3%	2,631,320,944.08
<b>Transfer to Capital Account</b>	<b>39,791,000,000.00</b>	<b>53,036,295,000.00</b>	<b>17,516,575,364.97</b>	<b>35,736,840,367.83</b>	<b>67.4%</b>	<b>17,299,454,632.17</b>
<b>Capital Receipts</b>	<b>51,046,000,000.00</b>	<b>52,625,000,000.00</b>	<b>3,926,106,314.78</b>	<b>23,904,775,475.68</b>	<b>45.4%</b>	<b>28,720,224,524.32</b>
13 - AID AND GRANTS	35,616,000,000.00	36,616,000,000.00	3,926,106,314.78	10,991,395,072.70	30.0%	25,624,604,927.30
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
<b>23 - Capital Expenditure</b>	<b>90,837,000,000.00</b>	<b>111,660,795,000.00</b>	<b>9,842,853,777.92</b>	<b>33,715,934,634.77</b>	<b>30.2%</b>	<b>77,944,860,365.23</b>
<b>Total Revenue (including OB)</b>	<b>177,795,588,000.00</b>	<b>192,075,088,000.00</b>	<b>38,419,862,541.13</b>	<b>114,976,607,916.33</b>	<b>59.9%</b>	<b>77,098,480,083.67</b>
<b>Total Expenditure</b>	<b>177,795,588,000.00</b>	<b>198,074,588,000.00</b>	<b>26,820,034,639.30</b>	<b>89,050,926,707.59</b>	<b>45.0%</b>	<b>109,023,661,292.41</b>
<b>Closing Balance</b>	-	- <b>5,999,500,000.00</b>	<b>11,599,827,901.83</b>	<b>25,925,681,208.74</b>	<b>-432.1%</b>	- <b>31,925,181,208.74</b>

### 2.B Revenue by Administrative Classification

**Table 2: Total Revenue by Administrative Classification**

**Jigawa State Government Budget Performance Report 2022 Q3 - Total Revenue by Administrative Classification**

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q3 Performance	2022 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
	<b>Total Revenue</b>	<b>171,795,588,000.00</b>	<b>#####</b>	<b>38,419,862,541.13</b>	<b>109,418,918,741.33</b>	<b>57.2%</b>	<b>81,986,169,258.67</b>
<b>010000000000</b>	<b>Administrative</b>	<b>1,465,785,000.00</b>	<b>1,465,785,000.00</b>	<b>95,186,163.82</b>	<b>478,396,734.66</b>	<b>32.6%</b>	<b>987,388,265.34</b>
<b>011100000000</b>	<b>Government House</b>	<b>6,190,000.00</b>	<b>6,190,000.00</b>	<b>1,481,075.00</b>	<b>4,272,575.00</b>	<b>69.0%</b>	<b>1,917,425.00</b>
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	1,481,075.00	3,444,075.00	111.5%	354,075.00
011103700100	Pilgrim Welfare Agency	3,000,000.00	3,000,000.00	-	828,500.00	27.6%	2,171,500.00
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>	<b>502,000,000.00</b>	<b>502,000,000.00</b>	<b>7,412,590.00</b>	<b>79,027,414.61</b>	<b>15.7%</b>	<b>422,972,585.39</b>
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	-	58,300,838.08	12.1%	421,699,161.92
016100500100	Council Affairs Department	20,000,000.00	20,000,000.00	7,412,590.00	20,726,576.53	103.6%	726,576.53
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>	<b>139,595,000.00</b>	<b>139,595,000.00</b>	<b>25,000.00</b>	<b>43,816,772.00</b>	<b>31.4%</b>	<b>95,778,228.00</b>
012500100100	Office of the Head of State Civil Service	100,000.00	100,000.00	-	-	0.0%	100,000.00
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	-	-	0.0%	500,000.00
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	25,000.00	43,816,772.00	31.6%	94,833,228.00
<b>014000000000</b>	<b>Office of the Auditor General</b>	<b>272,300,000.00</b>	<b>272,300,000.00</b>	<b>86,267,498.82</b>	<b>221,553,157.02</b>	<b>81.4%</b>	<b>50,746,842.98</b>
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	86,267,498.82	221,318,157.02	81.5%	50,381,842.98
<b>014700000000</b>	<b>Civil Service Commission</b>	<b>3,200,000.00</b>	<b>3,200,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,200,000.00</b>
014700100100	Civil Service Commission	3,200,000.00	3,200,000.00	-	-	0.0%	3,200,000.00
<b>014800000000</b>	<b>State Independent Electoral Commission</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000.00</b>
014800100100	State Independent Electoral Commission	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
<b>014900000000</b>	<b>Local Government Service Commission</b>	<b>541,500,000.00</b>	<b>541,500,000.00</b>	<b>-</b>	<b>129,726,816.03</b>	<b>24.0%</b>	<b>411,773,183.97</b>
014900100100	Local Government Service Commission	541,500,000.00	541,500,000.00	-	129,726,816.03	24.0%	411,773,183.97
<b>020000000000</b>	<b>Economic</b>	<b>146,465,493,000.00</b>	<b>#####</b>	<b>36,085,450,670.44</b>	<b>96,243,779,903.52</b>	<b>58.0%</b>	<b>69,830,713,096.48</b>
<b>021500000000</b>	<b>Ministry of Agriculture &amp; Natural Resources</b>	<b>5,431,291,000.00</b>	<b>5,431,291,000.00</b>	<b>65,000.00</b>	<b>35,539,230.00</b>	<b>0.7%</b>	<b>5,395,751,770.00</b>
021500100100	Ministry of Agriculture & Natural Resources	524,241,000.00	524,241,000.00	65,000.00	35,310,230.00	6.7%	488,930,770.00
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
<b>022000000000</b>	<b>Ministry of Finance &amp; Economic Planning</b>	<b>130,538,321,000.00</b>	<b>#####</b>	<b>36,064,936,185.01</b>	<b>94,918,837,418.15</b>	<b>63.2%</b>	<b>55,228,483,581.85</b>
022000100100	Ministry of Finance & Economic Planning	126,160,296,000.00	145,269,296,000.00	33,292,234,608.84	90,955,389,115.13	62.6%	54,313,906,884.87
022000300100	Budget and Economic Planning Directorate	250,200,000.00	250,200,000.00	-	-	0.0%	250,200,000.00
022000800100	State Internal Revenue Service	4,127,825,000.00	4,627,825,000.00	2,772,701,576.17	3,963,448,303.02	85.6%	664,376,696.98
<b>022200000000</b>	<b>Ministry Of Commerce, Industries and Co-operatives</b>	<b>66,381,000.00</b>	<b>66,381,000.00</b>	<b>1,175,000.00</b>	<b>8,130,000.00</b>	<b>12.2%</b>	<b>58,251,000.00</b>
022200100100	Ministry of Commerce, Industries and Co-operatives	65,781,000.00	65,781,000.00	1,175,000.00	3,810,000.00	5.8%	61,971,000.00
022200200100	Mineral Resources Development Agency	600,000.00	600,000.00	-	4,320,000.00	720.0%	3,720,000.00
<b>022700000000</b>	<b>Directorate Of Economic Empowerment</b>	<b>302,000,000.00</b>	<b>302,000,000.00</b>	<b>-</b>	<b>32,000,000.00</b>	<b>10.6%</b>	<b>270,000,000.00</b>
022700100100	Directorate of Economic Empowerment	302,000,000.00	302,000,000.00	-	32,000,000.00	10.6%	270,000,000.00
<b>023400000000</b>	<b>Ministry of Works &amp; Transport</b>	<b>8,150,000,000.00</b>	<b>8,150,000,000.00</b>	<b>1,719,500.00</b>	<b>818,412,500.00</b>	<b>10.0%</b>	<b>7,331,587,500.00</b>
023400100100	Ministry of Works & Transport	8,144,500,000.00	8,144,500,000.00	1,719,500.00	817,512,500.00	10.0%	7,326,987,500.00
023400400100	Jigawa Roads Maintenance Agency	4,000,000.00	4,000,000.00	-	400,000.00	10.0%	3,600,000.00
023400800100	Rural Electricity Board	500,000.00	500,000.00	-	500,000.00	100.0%	-
023400900100	Fire Service Directorate	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
<b>025200000000</b>	<b>Ministry Of Water Resources</b>	<b>1,377,500,000.00</b>	<b>1,377,500,000.00</b>	<b>7,512,383.87</b>	<b>339,529,887.81</b>	<b>24.6%</b>	<b>1,037,970,112.19</b>
025200100100	Ministry of Water Resources	1,131,500,000.00	1,131,500,000.00	-	316,944,476.94	28.0%	814,555,523.06
025210200100	Jigawa state Water Board	30,000,000.00	30,000,000.00	7,512,383.87	21,225,810.87	70.8%	8,774,189.13
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	-	599,600.00	6.0%	9,400,400.00
<b>026000000000</b>	<b>Ministry Of Land . Housing, Urban &amp; Regional Dev</b>	<b>600,000,000.00</b>	<b>600,000,000.00</b>	<b>10,042,601.56</b>	<b>91,330,867.56</b>	<b>15.2%</b>	<b>508,669,132.44</b>

## 2.C Revenue by Economic Classification

Economic	2022 Original Budget	2022 Final Budget	2022 Q3 Performance	2022 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
<b>Revenue</b>	<b>171,795,588,000.00</b>	<b>191,405,088,000.00</b>	<b>38,419,862,541.13</b>	<b>109,418,918,741.33</b>	<b>57.2%</b>	<b>81,986,169,258.67</b>
<b>GOVERNMENT SHARE OF FAAC</b>	<b>66,800,000,000.00</b>	<b>76,300,000,000.00</b>	<b>19,120,415,555.12</b>	<b>49,323,636,825.06</b>	<b>64.6%</b>	<b>26,976,363,174.94</b>
GOVERNMENT SHARE OF FAAC	66,800,000,000.00	76,300,000,000.00	19,120,415,555.12	49,323,636,825.06	64.6%	26,976,363,174.94
<b>STATE GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>41,900,000,000.00</b>	<b>43,900,000,000.00</b>	<b>11,882,368,222.58</b>	<b>26,851,531,647.51</b>	<b>61.2%</b>	<b>17,048,468,352.49</b>
Statutory Allocation	41,900,000,000.00	43,900,000,000.00	11,882,368,222.58	26,851,531,647.51	61.2%	17,048,468,352.49
<b>STATE GOVERNMENT SHARE OF VAT</b>	<b>21,440,000,000.00</b>	<b>27,440,000,000.00</b>	<b>7,084,695,185.02</b>	<b>20,670,362,852.18</b>	<b>75.3%</b>	<b>6,769,637,147.82</b>
Share of VAT	21,440,000,000.00	27,440,000,000.00	7,084,695,185.02	20,670,362,852.18	75.3%	6,769,637,147.82
<b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>3,460,000,000.00</b>	<b>4,960,000,000.00</b>	<b>153,352,147.52</b>	<b>1,801,742,325.37</b>	<b>36.3%</b>	<b>3,158,257,674.63</b>
Excess Crude Oil Revenue	3,000,000,000.00	3,000,000,000.00	-	128,697,371.00	4.3%	2,871,302,629.00
Forex Equalisation	160,000,000.00	160,000,000.00	-	-	0.0%	160,000,000.00
Exchange Gain	206,000,000.00	206,000,000.00	-	71,348,323.69	34.6%	134,651,676.31
Share of Solid Minerals	84,000,000.00	1,584,000,000.00	153,352,147.52	1,533,521,475.17	96.8%	50,478,524.83
Refund of Excess Bank Charges from Federation Account	10,000,000.00	10,000,000.00	-	68,175,155.51	681.8%	58,175,155.51
<b>Independent Revenue</b>	<b>53,949,588,000.00</b>	<b>62,480,088,000.00</b>	<b>15,373,340,671.23</b>	<b>36,190,506,440.59</b>	<b>57.9%</b>	<b>26,289,581,559.41</b>
<b>TAX REVENUE</b>	<b>5,254,100,000.00</b>	<b>5,754,100,000.00</b>	<b>2,779,619,821.42</b>	<b>3,966,597,504.87</b>	<b>68.9%</b>	<b>1,787,502,495.13</b>

<b>PERSONAL TAXES</b>	<b>4,053,000,000.00</b>	<b>4,553,000,000.00</b>	<b>2,779,534,821.42</b>	<b>3,966,429,054.87</b>	<b>87.1%</b>	<b>586,570,945.13</b>
Pay-As-You-Earn (Public Sector)	3,500,000,000.00	3,500,000,000.00	2,618,793,956.14	3,438,406,142.95	98.2%	61,593,857.05
Pay-As-You-Earn (Non-Public-Sector)	350,000,000.00	850,000,000.00	130,778,957.55	445,098,802.79	52.4%	404,901,197.21
Direct Assessment Tax	48,000,000.00	48,000,000.00	2,365,118.00	34,402,614.59	71.7%	13,597,385.41
Direct Assessment on Mix-Income	120,000,000.00	120,000,000.00	12,056,669.73	18,131,526.54	15.1%	101,868,473.46
Direct Assessment on Expatriates	35,000,000.00	35,000,000.00	15,540,120.00	30,389,968.00	86.8%	4,610,032.00
<b>Other Taxes</b>	<b>1,201,100,000.00</b>	<b>1,201,100,000.00</b>	<b>85,000.00</b>	<b>168,450.00</b>	<b>0.0%</b>	<b>1,200,931,550.00</b>
Stamp Duty	1,201,000,000.00	1,201,000,000.00	85,000.00	168,450.00	0.0%	1,200,831,550.00
Property Tax	100,000.00	100,000.00	-	-	0.0%	100,000.00
<b>NON-TAX REVENUE</b>	<b>48,695,488,000.00</b>	<b>56,725,988,000.00</b>	<b>12,593,720,849.81</b>	<b>32,223,908,935.72</b>	<b>56.8%</b>	<b>24,502,079,064.28</b>
<b>Licenses - General</b>	<b>87,392,000.00</b>	<b>87,892,000.00</b>	<b>7,760,850.00</b>	<b>36,727,315.00</b>	<b>41.8%</b>	<b>51,164,685.00</b>
Registration of Voluntary Organization	662,000.00	662,000.00	15,000.00	88,500.00	13.4%	573,500.00
Cattle Dealer Licenses	7,000,000.00	7,000,000.00	-	3,584,500.00	51.2%	3,415,500.00
Fishing Permits	10,000,000.00	10,000,000.00	-	9,708,065.00	97.1%	291,935.00
Produce Buying Licenses	1,500,000.00	1,500,000.00	34,000.00	621,900.00	41.5%	878,100.00
Motor Vehicle Licenses	15,000,000.00	15,000,000.00	2,448,000.00	7,913,000.00	52.8%	7,087,000.00
Drivers' Licenses	12,000,000.00	12,000,000.00	4,050,000.00	11,443,000.00	95.4%	557,000.00
Patent Medicine & Drug Stores Licenses	31,480,000.00	31,480,000.00	-	-	0.0%	31,480,000.00
Private School Licenses	1,200,000.00	1,200,000.00	120,000.00	550,000.00	45.8%	650,000.00
Forestry / Timber Licence	-	500,000.00	100,000.00	100,000.00	20.0%	400,000.00

Licence Renewal of Private Hospitals/Clinics	4,500,000.00	4,500,000.00	820,000.00	1,020,000.00	22.7%	3,480,000.00
Fire Safety Licence	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
Licence of Hotels and Restaurants	2,000,000.00	2,000,000.00	-	1,000,000.00	50.0%	1,000,000.00
Inspection Fees Stores	1,050,000.00	1,050,000.00	173,850.00	698,350.00	66.5%	351,650.00
<b>Fees - General</b>	<b>2,348,437,000.00</b>	<b>2,347,437,000.00</b>	<b>289,878,145.20</b>	<b>1,228,179,032.15</b>	<b>52.3%</b>	<b>1,119,257,967.85</b>
Court Fees	2,000,000.00	2,000,000.00	280,507.74	281,037.94	14.1%	1,718,962.06
Misleneous Road Traffic Registration Fees	4,200,000.00	4,200,000.00	522,867.01	563,567.01	13.4%	3,636,432.99
Student Bonding Fees	13,700,000.00	13,700,000.00	-	1,819,500.00	13.3%	11,880,500.00
Trade Testing Fees	200,000.00	200,000.00	23,000.00	313,000.00	156.5%	-
Contractor Registration Fees	3,000,000.00	3,000,000.00	1,481,075.00	3,442,075.00	114.7%	-
Pilgrims Welfare Fees	3,000,000.00	3,000,000.00	-	828,500.00	27.6%	442,075.00
Court Summons Fees	10,000,000.00	10,000,000.00	1,217,000.00	2,927,200.00	29.3%	2,171,500.00
Tender Fees	91,646,000.00	91,646,000.00	11,235,540.00	36,147,426.53	39.4%	7,072,800.00
Survey / Planning / Building Fees	3,000,000.00	3,000,000.00	1,115,000.00	1,115,000.00	37.2%	1,885,000.00
Laboratory Fees	327,210,000.00	327,210,000.00	57,097,327.21	184,601,627.28	56.4%	142,608,372.72
Change Of Ownership Fees	500,000.00	500,000.00	-	-	0.0%	500,000.00
Land Use Fees	10,000,000.00	10,000,000.00	-	1,800,000.00	18.0%	8,200,000.00
Development Levies	19,550,000.00	19,550,000.00	2,000,000.00	17,824,359.75	91.2%	1,725,640.25
Business/Trade Operating Fees	129,505,000.00	128,505,000.00	3,298,744.82	6,879,155.96	5.4%	121,625,844.04
School/ Tuition/ Examination Fees	221,470,000.00	221,470,000.00	14,233,456.50	127,507,283.00	57.6%	93,962,717.00

Applications Fees	25,950,000.00	25,950,000.00	5,353,176.00	15,497,776.00	59.7%	10,452,224.00
School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate	480,447,000.00	480,447,000.00	80,452,353.07	194,206,415.35	40.4%	286,240,584.65
School/ Tuition/ Registration / Examination	297,095,000.00	297,095,000.00	31,403,043.00	197,182,234.00	66.4%	99,912,766.00
Unity/Staff/Other School Fees/Levies	1,000,000.00	1,000,000.00	-	2,118,650.00	211.9%	1,118,650.00
Publication Fees	1,000,000.00	1,000,000.00	655,000.00	655,000.00	65.5%	345,000.00
Hospital Service Registration Fees	5,318,000.00	5,318,000.00	1,220,288.96	10,919,414.96	205.3%	5,601,414.96
Hospital Service Charges	47,261,000.00	47,261,000.00	7,776,843.00	66,875,644.00	141.5%	19,614,644.00
Training Fees	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
Vaccination charges	691,000.00	691,000.00	31,000.00	51,000.00	7.4%	640,000.00
Private School Registration	10,960,000.00	10,960,000.00	-	1,240,000.00	11.3%	9,720,000.00
Certificate of Road Worthness	3,000,000.00	3,000,000.00	475,000.00	950,000.00	31.7%	2,050,000.00
Non refundable land application fees	5,000,000.00	5,000,000.00	1,878,500.00	2,684,664.27	53.7%	2,315,335.73
Heavy Duty Permit	2,000,000.00	2,000,000.00	821,500.00	1,411,500.00	70.6%	588,500.00
Registration of Audit and Accounting Firm	600,000.00	600,000.00	-	235,000.00	39.2%	365,000.00
Motor Vehicles, Taxi and Motor Cycle Registration Fees	1,500,000.00	1,500,000.00	-	996,500.00	66.4%	503,500.00
Certificate of Occupancy	190,000,000.00	190,000,000.00	665,288.56	5,653,903.11	3.0%	184,346,096.89
Registration of Private Medical Institutions	3,600,000.00	3,600,000.00	-	-	0.0%	3,600,000.00
Consultancy Services Fees	39,334,000.00	39,334,000.00	545,072.00	6,915,678.00	17.6%	32,418,322.00
Layout Designment Fees	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00

Water Legalization Fees	7,000,000.00	7,000,000.00	-	599,600.00	8.6%	6,400,400.00
Water Charges	30,000,000.00	30,000,000.00	7,512,383.87	21,225,810.87	70.8%	8,774,189.13
Auto Mechanic Registration Fees	200,000.00	200,000.00	-	-	0.0%	200,000.00
Annual Communication Equipment Installation/ Optic Fibre Laying Fees	31,000,000.00	31,000,000.00	2,250,000.00	38,900,687.95	125.5%	- 7,900,687.95
Passenger Manifest and Way Bill	1,500,000.00	1,500,000.00	220,000.00	580,000.00	38.7%	920,000.00
Vetting of Contract Agreement	300,000,000.00	300,000,000.00	56,114,178.46	273,229,821.17	91.1%	26,770,178.83
<b>Fines - General</b>	<b>29,350,000.00</b>	<b>29,350,000.00</b>	<b>1,226,250.00</b>	<b>11,915,731.20</b>	<b>40.6%</b>	<b>17,434,268.80</b>
Fines	20,550,000.00	20,550,000.00	2,100.00	4,324,111.20	21.0%	16,225,888.80
Court Fines	8,800,000.00	8,800,000.00	1,224,150.00	7,591,620.00	86.3%	1,208,380.00
<b>Sales - General</b>	<b>1,292,565,000.00</b>	<b>2,322,565,000.00</b>	<b>50,507,547.00</b>	<b>540,597,454.56</b>	<b>23.3%</b>	<b>1,781,967,545.44</b>
Sales Of Journal & Publications	150,940,000.00	150,940,000.00	-	2,000.00	0.0%	150,938,000.00
Sales of Cards	47,654,000.00	47,654,000.00	1,269,000.00	22,867,259.33	48.0%	24,786,740.67
Sales of Stores / Scraps / Unserviceable Items	1,300,000.00	1,300,000.00	-	-	0.0%	1,300,000.00
Sales Of Improved Agric Inputs (Seeds, Pesticides, etc)	800,000.00	800,000.00	-	-	0.0%	800,000.00
Proceeds from Sales of Drugs And Medications	767,729,000.00	767,729,000.00	36,261,588.00	463,778,634.39	60.4%	303,950,365.61
Sales of Government Buildings	172,000,000.00	1,202,000,000.00	-	-	0.0%	1,202,000,000.00
Sales of Application Forms	103,827,000.00	103,827,000.00	12,655,559.00	49,683,760.84	47.9%	54,143,239.16
Advertisement	47,250,000.00	47,250,000.00	-	3,320,000.00	7.0%	43,930,000.00
Livestock Sales	815,000.00	815,000.00	321,400.00	945,800.00	116.0%	- 130,800.00

Sales of Women Centre Product and Hire of Equipments	250,000.00	250,000.00	-	-	0.0%	250,000.00
<b>Earnings - General</b>	<b>544,816,000.00</b>	<b>545,816,000.00</b>	<b>3,253,123.50</b>	<b>147,806,050.14</b>	<b>27.1%</b>	<b>398,009,949.86</b>
Earnings From Hire Of Plants & Equipment	4,300,000.00	4,300,000.00	-	786,000.00	18.3%	3,514,000.00
Earnings From The Use Of Govt. Halls	250,000.00	250,000.00	-	-	0.0%	250,000.00
Earnings from Medical Services	92,132,000.00	92,132,000.00	482,806.00	19,562,762.66	21.2%	72,569,237.34
Earnings from Guest Houses	12,300,000.00	12,300,000.00	10,000.00	17,000.00	0.1%	12,283,000.00
Earnings from Commercial Activities	30,000,000.00	30,000,000.00	-	17,651,501.00	58.8%	12,348,499.00
Earnings From Library Services	1,000,000.00	1,000,000.00	-	165,000.00	16.5%	835,000.00
Earnings From ICT Services	6,085,000.00	6,085,000.00	319,000.00	627,833.00	10.3%	5,457,167.00
Earnings from Hire of Information Equipment	500,000.00	500,000.00	15,000.00	33,000.00	6.6%	467,000.00
Earning from Shows and Exhibitions	5,100,000.00	5,100,000.00	-	3,546,000.00	69.5%	1,554,000.00
Farm Plots and Land Charges	-	1,000,000.00	300,000.00	300,000.00	30.0%	700,000.00
Hire of Sump Lorry	300,000.00	300,000.00	-	70,000.00	23.3%	230,000.00
Drug Revolving Fund	203,584,000.00	203,584,000.00	-	72,851,492.98	35.8%	130,732,507.02
Car Hire / SUV Services	5,000,000.00	5,000,000.00	817.50	45,172.50	0.9%	4,954,827.50
Catering Services	71,000,000.00	71,000,000.00	-	14,041,538.00	19.8%	56,958,462.00
Export Free Zone Proceeds	6,000,000.00	6,000,000.00	900,000.00	1,050,000.00	17.5%	4,950,000.00
Proceeds from Number Plates	51,425,000.00	51,425,000.00	1,100,500.00	1,156,750.00	2.2%	50,268,250.00
Earning from Parks and Gardens	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
Gate Fees	10,840,000.00	10,840,000.00	-	215,500.00	2.0%	10,624,500.00

Printing Revenue	3,500,000.00	3,500,000.00	100,000.00	2,895,000.00	82.7%	605,000.00
Airport / Hajj Operation Proceeds	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
Earnings from Hall Hire	20,000,000.00	20,000,000.00	25,000.00	12,791,500.00	64.0%	7,208,500.00
<b>Rent on Government Buildings - General</b>	<b>78,250,000.00</b>	<b>78,250,000.00</b>	-	<b>4,246,239.48</b>	<b>5.4%</b>	<b>74,003,760.52</b>
Rent on Government Quarters	77,000,000.00	77,000,000.00	-	4,073,239.48	5.3%	72,926,760.52
Rent on Government Buildings	1,250,000.00	1,250,000.00	-	173,000.00	13.8%	1,077,000.00
<b>Rent on Land &amp; Others - General</b>	<b>2,127,000,000.00</b>	<b>2,127,000,000.00</b>	<b>1,101,813.00</b>	<b>2,477,813.00</b>	<b>0.1%</b>	<b>2,124,522,187.00</b>
Rent on Government Land	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
Ground Rent and Penalties	2,117,000,000.00	2,117,000,000.00	1,101,813.00	2,477,813.00	0.1%	2,114,522,187.00
<b>REPAYMENTS - GENERAL</b>	<b>3,436,226,000.00</b>	<b>3,436,226,000.00</b>	<b>3,210,747,391.94</b>	<b>3,738,852,351.94</b>	<b>108.8%</b>	<b>302,626,351.94</b>
Motor Vehicle Advances	720,000,000.00	720,000,000.00	-	405,700,000.00	56.3%	314,300,000.00
Bicycle Advances (Principal)	15,973,000.00	15,973,000.00	-	5,450,000.00	34.1%	10,523,000.00
Motor Vehicle Refurbishing Loan	84,443,000.00	84,443,000.00	-	63,802,500.00	75.6%	20,640,500.00
Refunds - PAYE for FG Staffs in the State	1,996,000,000.00	1,996,000,000.00	2,124,192,891.94	2,124,192,891.94	106.4%	-
Repayment of Loan to Parastatals	74,810,000.00	74,810,000.00	1,086,554,500.00	1,086,554,500.00	1452.4%	1,011,744,500.00
Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
Repayment of Owner Occupier	40,000,000.00	40,000,000.00	-	21,075,200.00	52.7%	18,924,800.00
Repayment / Recoveries of Economic Empowerment Loans	300,000,000.00	300,000,000.00	-	32,000,000.00	10.7%	268,000,000.00
Repayment of Professional Advances	5,000,000.00	5,000,000.00	-	77,260.00	1.5%	4,922,740.00
<b>Interest Earned</b>	<b>400,000,000.00</b>	<b>400,000,000.00</b>	-	<b>1,601,417,260.66</b>	<b>400.4%</b>	<b>1,201,417,260.66</b>

Interest on Treasury Bills and Fixed Deposit	400,000,000.00	400,000,000.00	-	1,601,417,260.66	400.4%	- 1,201,417,260.66
<b>Reimbursement - General</b>	<b>38,351,452,000.00</b>	<b>45,351,452,000.00</b>	<b>9,029,245,729.17</b>	<b>24,911,689,687.59</b>	<b>54.9%</b>	<b>20,439,762,312.41</b>
Audit Fees	1,200,000.00	1,200,000.00	-	54,000.00	4.5%	1,146,000.00
Assistance for Up-keeps of Rehabilitation Centres	336,000.00	336,000.00	-	46,000.00	13.7%	290,000.00
Grants & Reimbursement from Local Government	9,653,443,000.00	9,653,443,000.00	170,828,248.83	4,598,964,987.96	47.6%	5,054,478,012.04
Local Government Reimbursement for Primary Education Funding (SUBEB-LEA Staff Cost)	19,316,588,000.00	19,316,588,000.00	4,686,436,855.34	14,368,595,063.66	74.4%	4,947,992,936.34
Federal Government Grants & Reimbursements	7,000,000,000.00	14,000,000,000.00	4,154,635,000.00	4,154,635,000.00	29.7%	9,845,365,000.00
Students Fees Subsidy Grants	79,885,000.00	79,885,000.00	17,345,625.00	17,345,625.00	21.7%	62,539,375.00
COVID 19 Donations and Grants	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
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
<b>AID AND GRANTS</b>	<b>35,616,000,000.00</b>	<b>36,616,000,000.00</b>	<b>3,926,106,314.78</b>	<b>10,991,395,072.70</b>	<b>30.0%</b>	<b>25,624,604,927.30</b>
<b>AID</b>	<b>1,000,000,000.00</b>	<b>2,000,000,000.00</b>	<b>-</b>	<b>279,197,979.61</b>	<b>14.0%</b>	<b>1,720,802,020.39</b>
<b>Domestic Aid</b>	<b>1,000,000,000.00</b>	<b>2,000,000,000.00</b>	<b>-</b>	<b>279,197,979.61</b>	<b>14.0%</b>	<b>1,720,802,020.39</b>
Capital Domestic Aids	1,000,000,000.00	2,000,000,000.00	-	279,197,979.61	14.0%	1,720,802,020.39
<b>Grants</b>	<b>34,616,000,000.00</b>	<b>34,616,000,000.00</b>	<b>3,926,106,314.78</b>	<b>10,712,197,093.09</b>	<b>30.9%</b>	<b>23,903,802,906.91</b>
<b>Domestic Grants</b>	<b>21,410,000,000.00</b>	<b>21,410,000,000.00</b>	<b>3,926,106,314.78</b>	<b>10,059,190,523.09</b>	<b>47.0%</b>	<b>11,350,809,476.91</b>
Domestic Grants	15,920,000,000.00	15,920,000,000.00	3,926,106,314.78	8,018,723,228.54	50.4%	7,901,276,771.46
Global Education Grants (World Bank - BESDA Project)	4,500,000,000.00	4,500,000,000.00	-	2,022,953,929.55	45.0%	2,477,046,070.45
Basic Healthcare Provision Fund Receipts	490,000,000.00	490,000,000.00	-	-	0.0%	490,000,000.00

APPEALS Project Grants	500,000,000.00	500,000,000.00	-	17,513,365.00	3.5%	482,486,635.00
<b>Foreign Grants</b>	<b>13,206,000,000.00</b>	<b>13,206,000,000.00</b>	<b>-</b>	<b>653,006,570.00</b>	<b>4.9%</b>	<b>12,552,993,430.00</b>
Foreign Grants	12,564,000,000.00	12,564,000,000.00	-	-	0.0%	12,564,000,000.00
UNICEF Primary Healthcare Grants	280,000,000.00	280,000,000.00	-	256,234,966.00	91.5%	23,765,034.00
Sasakawa Global Agricultural Grants	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
Global Alliance for Vaccine (GAVI) Fund Grants	350,000,000.00	350,000,000.00	-	396,771,604.00	113.4%	46,771,604.00
<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>15,430,000,000.00</b>	<b>16,009,000,000.00</b>	<b>-</b>	<b>12,913,380,402.98</b>	<b>80.7%</b>	<b>3,095,619,597.02</b>
<b>OTHER CAPITAL RECEIPTS</b>	<b>-</b>	<b>579,000,000.00</b>	<b>-</b>	<b>884,658,574.04</b>	<b>152.8%</b>	<b>305,658,574.04</b>
<b>Other Capital Receipts</b>	<b>-</b>	<b>579,000,000.00</b>	<b>-</b>	<b>884,658,574.04</b>	<b>152.8%</b>	<b>305,658,574.04</b>
Capital Reimbursements / Capital Loan Repayment	-	579,000,000.00	-	884,658,574.04	152.8%	305,658,574.04
<b>LOANS / BORROWINGS RECEIPT</b>	<b>15,430,000,000.00</b>	<b>15,430,000,000.00</b>	<b>-</b>	<b>12,028,721,828.94</b>	<b>78.0%</b>	<b>3,401,278,171.06</b>
<b>Domestic Loans / Borrowing Receipt</b>	<b>12,500,000,000.00</b>	<b>12,500,000,000.00</b>	<b>-</b>	<b>12,028,721,828.94</b>	<b>96.2%</b>	<b>471,278,171.06</b>
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
<b>International Loans/Borrowings</b>	<b>2,930,000,000.00</b>	<b>2,930,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,930,000,000.00</b>
International Loans/ Borrowings (Islamic Development Bank)	2,930,000,000.00	2,930,000,000.00	-	-	0.0%	2,930,000,000.00

## 2.D Expenditure by Administrative Classification

Table 3: Personnel Expenditure by Administrative Classification

**Jigawa State Government Budget Performance Report 2022 Q3 - Personnel Expenditure by Administrative Classification**

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q3 Performance	2022 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
-	<b><i>Total Personnel Expenditure</i></b>	<b><i>235,588,000.00</i></b>	<b><i>55,235,588,000.00</i></b>	<b><i>11,039,287,218.30</i></b>	<b><i>36,327,139,675.34</i></b>	<b><i>65.8%</i></b>	<b><i>18,908,448,324.66</i></b>
<b>01000000000</b>	<b>Administrative</b>	<b>3,130,912,000.00</b>	<b>3,130,912,000.00</b>	<b>637,077,670.61</b>	<b>2,059,476,958.98</b>	<b>65.8%</b>	<b>1,071,435,041.02</b>
<b>01110000000</b>	<b>Government House</b>	<b>149,681,000.00</b>	<b>149,681,000.00</b>	<b>28,401,429.15</b>	<b>96,308,330.02</b>	<b>64.3%</b>	<b>53,372,669.98</b>
011100100100	Government House	38,357,000.00	38,357,000.00	8,802,912.30	26,864,303.70	70.0%	11,492,696.30
011100100200	Deputy Governor's Office	8,901,000.00	8,901,000.00	2,252,608.90	6,794,046.70	76.3%	2,106,953.30
011111300100	Directorate of Protocol	3,377,000.00	3,377,000.00	610,526.85	2,054,080.05	60.8%	1,322,919.95
011101000100	Due Process & Project Monitoring Bureau	45,076,000.00	45,076,000.00	9,598,570.20	29,142,986.70	64.7%	15,933,013.30
011103700100	Pilgrim Welfare Agency	35,201,000.00	35,201,000.00	7,136,810.90	21,674,821.20	61.6%	13,526,178.80
011100800100	State Emergency Management Agency	18,769,000.00	18,769,000.00	-	9,778,091.67	52.1%	8,990,908.33
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>401,508,000.00</b>	<b>401,508,000.00</b>	<b>109,890,403.56</b>	<b>281,792,156.06</b>	<b>70.2%</b>	<b>119,715,843.94</b>

016100100100	Office of the SSG Admin & Finance Directorate	321,792,000.00	321,792,000.00	90,774,778.40	231,300,175.80	71.9%	90,491,824.20
016102100200	Liaison Office Kaduna	5,495,000.00	5,495,000.00	1,297,519.65	3,885,398.55	70.7%	1,609,601.45
016102100300	Liaison Office Lagos	4,819,000.00	4,819,000.00	971,898.30	3,001,961.10	62.3%	1,817,038.90
016102100500	Liaison Office Abuja	5,307,000.00	5,307,000.00	1,349,423.10	4,048,269.30	76.3%	1,258,730.70
016100200100	Chieftaincy & Religious Affairs Department	27,780,000.00	27,780,000.00	7,170,375.60	21,756,462.40	78.3%	6,023,537.60
016100300100	Research, Evaluation and Political Affairs Directorate	4,379,000.00	4,379,000.00	1,156,477.20	3,465,703.20	79.1%	913,296.80
016100400100	Special Service Directorate	31,472,000.00	31,472,000.00	7,053,945.91	13,986,229.51	44.4%	17,485,770.49
016100500100	Council Affairs Department	464,000.00	464,000.00	115,985.40	347,956.20	75.0%	116,043.80
<b>011200000000</b>	<b>State House of Assembly</b>	<b>350,528,000.00</b>	<b>350,528,000.00</b>	<b>65,346,825.63</b>	<b>231,141,825.42</b>	<b>65.9%</b>	<b>119,386,174.58</b>
011200300100	State House of Assembly	329,200,000.00	329,200,000.00	53,855,742.66	216,881,180.25	65.9%	112,318,819.75
011200400100	Assembly Service Commission	21,328,000.00	21,328,000.00	11,491,082.97	14,260,645.17	66.9%	7,067,354.83
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>	<b>1,968,698,000.00</b>	<b>1,968,698,000.00</b>	<b>403,644,551.46</b>	<b>1,309,808,052.04</b>	<b>66.5%</b>	<b>658,889,947.96</b>
012500100100	Office of the Head of State Civil Service	226,154,000.00	226,154,000.00	29,332,586.44	95,176,999.90	42.1%	130,977,000.10
012500100200	Establishment and Service Matters Directorate	514,465,000.00	514,465,000.00	129,002,978.93	386,142,953.78	75.1%	128,322,046.22

012500100400	Directorate of Salary and Pension Administration	322,986,000.00	322,986,000.00	108,548,990.25	400,228,614.97	123.9%	77,242,614.97
012500100500	Manpower Development Institute	43,050,000.00	43,050,000.00	10,548,877.00	31,307,742.00	72.7%	11,742,258.00
012500100600	Guidance and Counselling Department	2,043,000.00	2,043,000.00	505,845.20	1,502,593.40	73.5%	540,406.60
012500200100	State Pension	860,000,000.00	860,000,000.00	125,705,273.64	395,449,147.99	46.0%	464,550,852.01
<b>014000000000</b>	<b>Office of the Auditor General</b>	<b>155,232,000.00</b>	<b>155,232,000.00</b>	<b>15,591,924.90</b>	<b>87,149,620.80</b>	<b>56.1%</b>	<b>68,082,379.20</b>
014000100100	Office of the State Auditor General	77,128,000.00	77,128,000.00	15,591,924.90	51,546,270.00	66.8%	25,581,730.00
014000200100	Office of the Auditor General Local Government Audit	78,104,000.00	78,104,000.00	-	35,603,350.80	45.6%	42,500,649.20
<b>014700000000</b>	<b>Civil Service Commission</b>	<b>25,602,000.00</b>	<b>25,602,000.00</b>	<b>6,021,226.40</b>	<b>16,532,094.80</b>	<b>64.6%</b>	<b>9,069,905.20</b>
014700100100	Civil Service Commission	25,602,000.00	25,602,000.00	6,021,226.40	16,532,094.80	64.6%	9,069,905.20
<b>014800000000</b>	<b>State Independent Electoral Commission</b>	<b>52,548,000.00</b>	<b>52,548,000.00</b>	<b>8,181,309.51</b>	<b>28,843,075.34</b>	<b>54.9%</b>	<b>23,704,924.66</b>
014800100100	State Independent Electoral Commission	52,548,000.00	52,548,000.00	8,181,309.51	28,843,075.34	54.9%	23,704,924.66
<b>014900000000</b>	<b>Local Government Service Commission</b>	<b>27,115,000.00</b>	<b>27,115,000.00</b>	<b>-</b>	<b>7,901,804.50</b>	<b>29.1%</b>	<b>19,213,195.50</b>
014900100100	Local Government Service Commission	27,115,000.00	27,115,000.00	-	7,901,804.50	29.1%	19,213,195.50

<b>02000000000</b>	<b>Economic</b>	<b>4,066,580,000.00</b>	<b>4,066,580,000.00</b>	<b>967,647,802.65</b>	<b>2,906,132,792.50</b>	<b>71.5%</b>	<b>1,160,447,207.50</b>
<b>02150000000</b>	<b>Ministry of Agriculture &amp; Natural Resources</b>	<b>930,500,000.00</b>	<b>930,500,000.00</b>	<b>234,115,360.89</b>	<b>644,924,576.12</b>	<b>69.3%</b>	<b>285,575,423.88</b>
021500100100	Ministry of Agriculture & Natural Resources	363,386,000.00	363,386,000.00	87,679,605.47	249,558,923.34	68.7%	113,827,076.66
021502100100	Jigawa State Agricultural Research Institute	114,400,000.00	114,400,000.00	54,842,318.38	113,449,667.15	99.2%	950,332.85
021510200100	Jigawa State Agricultural & Rural Development Authority	452,714,000.00	452,714,000.00	91,593,437.04	281,915,985.63	62.3%	170,798,014.37
<b>02200000000</b>	<b>Ministry of Finance &amp; Economic Planning</b>	<b>1,951,008,000.00</b>	<b>1,951,008,000.00</b>	<b>463,170,260.80</b>	<b>1,416,187,702.08</b>	<b>72.6%</b>	<b>534,820,297.92</b>
022000100100	Ministry of Finance & Economic Planning	366,865,000.00	366,865,000.00	84,481,142.00	260,339,402.76	71.0%	106,525,597.24
022000300100	Budget and Economic Planning Directorate	34,227,000.00	34,227,000.00	8,249,426.60	24,208,968.70	70.7%	10,018,031.30
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	1,419,428,000.00	356,623,221.66	1,074,505,041.37	75.7%	344,922,958.63
022000800100	State Internal Revenue Service	110,247,000.00	110,247,000.00	10,368,539.76	46,439,839.51	42.1%	63,807,160.49
022001200100	Jigawa State Bureau of Statistics	17,181,000.00	17,181,000.00	3,447,930.78	10,694,449.74	62.2%	6,486,550.26
<b>02220000000</b>	<b>Ministry Of Commerce, Industries and Co-operatives</b>	<b>95,559,000.00</b>	<b>95,559,000.00</b>	<b>21,234,362.55</b>	<b>65,675,192.15</b>	<b>68.7%</b>	<b>29,883,807.85</b>

022200100100	Ministry of Commerce, Industries and Co-operatives	81,221,000.00	81,221,000.00	18,072,447.45	56,197,816.25	69.2%	25,023,183.75
022200200100	Mineral Resources Development Agency	11,911,000.00	11,911,000.00	3,161,915.10	9,477,375.90	79.6%	2,433,624.10
022200300100	State Investment Promotion Agency	2,427,000.00	2,427,000.00	-	-	0.0%	2,427,000.00
<b>022700000000</b>	<b>Directorate Of Economic Empowerment</b>	<b>70,374,000.00</b>	<b>70,374,000.00</b>	<b>17,983,738.00</b>	<b>53,413,157.30</b>	<b>75.9%</b>	<b>16,960,842.70</b>
022700100100	Directorate of Economic Empowerment	70,374,000.00	70,374,000.00	17,983,738.00	53,413,157.30	75.9%	16,960,842.70
<b>023400000000</b>	<b>Ministry of Works &amp; Transport</b>	<b>303,612,000.00</b>	<b>303,612,000.00</b>	<b>56,354,507.87</b>	<b>200,764,996.25</b>	<b>66.1%</b>	<b>102,847,033.75</b>
023400100100	Ministry of Works & Transport	179,130,000.00	179,130,000.00	40,990,164.34	123,496,161.63	68.9%	55,633,838.37
023400400100	Jigawa Roads Maintenance Agency	12,582,000.00	12,582,000.00	3,680,572.33	10,699,759.75	85.0%	1,882,240.25
023400800100	Rural Electricity Board	24,499,000.00	24,499,000.00	5,841,885.60	18,028,035.00	73.6%	6,470,965.00
023400900100	Fire Service Directorate	87,401,000.00	87,401,000.00	5,841,885.60	48,541,039.87	55.5%	38,859,960.13
<b>025200000000</b>	<b>Ministry Of Water Resources</b>	<b>462,836,000.00</b>	<b>462,836,000.00</b>	<b>106,412,221.31</b>	<b>322,133,364.37</b>	<b>69.6%</b>	<b>140,702,635.63</b>
025200100100	Ministry of Water Resources	16,917,000.00	16,917,000.00	4,365,398.40	13,080,216.00	77.3%	3,836,784.00
025210200100	Jigawa state Water Board	194,818,000.00	194,818,000.00	44,347,737.76	134,000,694.32	68.8%	60,817,305.68

025210300100	Rural Water Supply and Sanitation Agency	33,373,000.00	33,373,000.00	8,593,761.75	26,719,277.55	80.1%	6,653,722.45
025210400100	Small Town Water Supply Agency	217,728,000.00	217,728,000.00	49,105,323.40	148,333,176.50	68.1%	69,394,823.50
<b>026000000000</b>	<b>Ministry Of Land , Housing, Urban &amp; Regional Development</b>	<b>252,691,000.00</b>	<b>252,691,000.00</b>	<b>68,377,351.23</b>	<b>203,033,804.23</b>	<b>80.3%</b>	<b>49,657,195.77</b>
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	81,374,000.00	81,374,000.00	18,948,851.30	57,323,111.40	70.4%	24,050,888.60
026000200100	Jigawa State Housing Authority	13,830,000.00	13,830,000.00	9,522,733.90	16,151,850.10	116.8%	2,321,850.10
026000300100	Urban Development Board	63,000,000.00	63,000,000.00	15,888,091.02	48,131,403.82	76.4%	14,868,596.18
026000400100	Dutse Capital Development Authority (DCDA)	94,487,000.00	94,487,000.00	24,017,675.01	81,427,438.91	86.2%	13,059,561.09
<b>030000000000</b>	<b>Law &amp; Justice</b>	<b>1,619,882,000.00</b>	<b>1,619,882,000.00</b>	<b>316,403,461.44</b>	<b>1,063,417,073.02</b>	<b>65.6%</b>	<b>556,464,926.98</b>
<b>031800000000</b>	<b>Judiciary</b>	<b>1,421,162,000.00</b>	<b>1,421,162,000.00</b>	<b>268,701,779.22</b>	<b>919,074,098.45</b>	<b>64.7%</b>	<b>502,087,901.55</b>
031800500100	High Court of Justice	495,000,000.00	495,000,000.00	114,031,781.72	326,461,031.72	66.0%	168,538,968.28
031800600100	Sharia Court of Appeal	833,000,000.00	833,000,000.00	131,327,977.71	537,964,963.78	64.6%	295,035,036.22
031801100100	Judicial Service Commission	93,162,000.00	93,162,000.00	23,342,019.79	54,648,102.95	58.7%	38,513,897.05
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>198,720,000.00</b>	<b>198,720,000.00</b>	<b>47,701,682.22</b>	<b>144,342,974.57</b>	<b>72.6%</b>	<b>54,377,025.43</b>

032600100100	Ministry of Justice	168,500,000.00	168,500,000.00	40,010,470.14	121,954,438.85	72.4%	46,545,561.15
032600200100	Justice Sector and Law Reform Commission	30,220,000.00	30,220,000.00	7,691,212.08	22,388,535.72	74.1%	7,831,464.28
<b>050000000000</b>	<b>Social</b>	<b>46,418,214,000.00</b>	<b>46,418,214,000.00</b>	<b>9,118,158,283.60</b>	<b>30,298,112,850.85</b>	<b>65.3%</b>	<b>16,120,101,149.15</b>
<b>051400000000</b>	<b>Ministry of Women Affairs</b>	<b>334,087,000.00</b>	<b>334,087,000.00</b>	<b>25,355,544.88</b>	<b>78,584,507.34</b>	<b>23.5%</b>	<b>255,502,492.66</b>
051400100100	Ministry of Women Affairs & Social Development	57,787,000.00	57,787,000.00	12,493,646.20	38,552,794.00	66.7%	19,234,206.00
051400200100	Jigawa State Rehabilitation Board	276,300,000.00	276,300,000.00	12,861,898.68	40,031,713.34	14.5%	236,268,286.66
<b>051700000000</b>	<b>Ministry of Education, Science &amp; Technology</b>	<b>31,281,587,000.00</b>	<b>31,281,587,000.00</b>	<b>7,116,622,327.07</b>	<b>22,761,550,906.32</b>	<b>72.8%</b>	<b>8,520,036,093.68</b>
051700100100	Ministry of Education, Science & Technology	4,330,355,000.00	4,330,355,000.00	671,921,480.54	2,894,538,806.05	66.8%	1,435,816,193.95
051700100200	State Educational Inspectorate & Monitoring Unit	1,057,000.00	1,057,000.00	260,861.40	780,415.80	73.8%	276,584.20
051700300100	State Universal Basic Education Board	295,501,000.00	295,501,000.00	82,233,035.89	227,899,125.91	77.1%	67,601,874.09
051700300300	Inspectorate Headquarters & Zones	248,009,000.00	248,009,000.00	58,456,455.23	179,768,530.41	72.5%	68,240,469.59
051700300400	Local Education Authority	19,316,588,000.00	19,316,588,000.00	4,686,436,855.34	14,368,595,063.66	74.4%	4,947,992,936.34
051700800100	Library Board	56,910,000.00	56,910,000.00	13,339,362.50	40,154,009.80	70.6%	16,755,990.20

051701000100	Agency for Mass Education	84,740,000.00	84,740,000.00	27,879,664.08	74,718,527.34	88.2%	10,021,472.66
051701100100	Nomadic Education Agency	561,222,000.00	561,222,000.00	138,110,163.84	417,301,764.67	74.4%	143,920,235.33
051701800100	Jigawa State Polytechnic	707,000,000.00	707,000,000.00	184,422,386.02	511,340,005.46	72.3%	195,659,994.54
051701800200	Binyaminu Usman Polytechnic Hadejia	554,908,000.00	554,908,000.00	95,079,694.36	337,987,961.06	60.9%	216,920,038.94
051701900100	Jigawa State College of Education	1,217,100,000.00	1,217,100,000.00	323,637,952.63	953,020,863.03	78.3%	264,079,136.97
051702100100	Sule Lamido University	1,187,619,000.00	1,187,619,000.00	150,450,860.14	619,546,377.01	52.2%	568,072,622.99
051705500100	Science & Technical Education Board	689,400,000.00	689,400,000.00	158,189,188.15	475,813,874.93	69.0%	213,586,125.07
051705600100	Jigawa State Scholarship Board	7,758,000.00	7,758,000.00	1,745,673.30	5,237,019.90	67.5%	2,520,980.10
051702600100	Dutse Model / Capital School	188,100,000.00	188,100,000.00	43,528,370.77	131,819,754.64	70.1%	56,280,245.36
051706000100	Jigawa State College of Education and Legal Studies	488,600,000.00	488,600,000.00	120,783,920.62	537,086,301.89	109.9%	48,486,301.89
051706100100	Institute of Information Technology	250,020,000.00	250,020,000.00	61,649,947.26	171,593,972.65	68.6%	78,426,027.35
051706300100	Islamic Education Bureau	1,037,540,000.00	1,037,540,000.00	266,932,263.52	767,662,695.93	74.0%	269,877,304.07
051706400100	Bamaina Academy	21,955,000.00	21,955,000.00	-	3,938,793.10	17.9%	18,016,206.90

051706500100	Jigawa State College of Remedial Studies	37,205,000.00	37,205,000.00	31,564,191.48	42,747,043.08	114.9%	5,542,043.08
<b>052100000000</b>	<b>Ministry of Health</b>	<b>13,830,826,000.00</b>	<b>13,830,826,000.00</b>	<b>1,753,757,657.01</b>	<b>6,825,526,653.32</b>	<b>49.4%</b>	<b>7,005,299,346.68</b>
052100100100	Ministry of Health	874,000,000.00	874,000,000.00	250,659,743.80	713,330,016.51	81.6%	160,669,983.49
052100300100	Babura General Hospital	260,450,000.00	260,450,000.00	64,762,172.63	192,650,567.28	74.0%	67,799,432.72
052100400100	Birnin Kudu General Hospital	537,788,000.00	537,788,000.00	128,591,790.11	376,561,488.73	70.0%	161,226,511.27
052100500100	Birniwa General Hospital	176,700,000.00	176,700,000.00	45,630,844.93	133,264,495.35	75.4%	43,435,504.65
052100600100	Dutse General Hospital	632,100,000.00	632,100,000.00	118,843,121.12	426,416,537.11	67.5%	205,683,462.89
052100700100	Gumel General Hospital	408,900,000.00	408,900,000.00	95,070,634.34	284,583,826.68	69.6%	124,316,173.32
052100800100	Gwaram Cottage Hospital	148,810,000.00	148,810,000.00	36,340,102.66	107,374,539.30	72.2%	41,435,460.70
052100900100	Hadejia General Hospital	746,900,000.00	746,900,000.00	179,255,460.86	528,551,325.71	70.8%	218,348,674.29
052101000100	Hadejia Tuberculosis and Leprosy Hospital	53,431,000.00	53,431,000.00	13,959,075.78	40,816,937.56	76.4%	12,614,062.44
052101100100	Jahun General Hospital	337,860,000.00	337,860,000.00	86,154,836.56	254,060,037.49	75.2%	83,799,962.51
052101200100	Kafin Hausa (Bulangu) Cottage Hospital	101,274,000.00	101,274,000.00	45,923,569.38	101,152,205.42	99.9%	121,794.58

052101300100	Kafin Hausa General Hospital	185,331,000.00	185,331,000.00	46,880,356.80	131,047,910.85	70.7%	54,283,089.15
052101400100	Kazaure General Hospital	451,656,000.00	451,656,000.00	108,840,083.55	321,200,255.21	71.1%	130,455,744.79
052101500100	Kazaure Psychiatric Hospital	39,000,000.00	39,000,000.00	9,840,614.52	29,455,717.60	75.5%	9,544,282.40
052101600100	Ringim General Hospital	198,511,000.00	198,511,000.00	87,947,760.70	242,533,582.92	122.2%	44,022,582.92
052101800100	Primary Health Care Development Agency	82,676,000.00	82,676,000.00	21,994,424.30	64,931,565.70	78.5%	17,744,434.30
052101900300	Auyo Local Govt. PHCD Management Office	134,700,000.00	134,700,000.00	-	71,044,279.56	52.7%	63,655,720.44
052101900400	Babura Local Govt. PHCD management Office	234,300,000.00	234,300,000.00	-	57,242,541.45	24.4%	177,057,458.55
052101900500	Birnin Kudu Local Govt. PHCD Management Office	186,100,000.00	186,100,000.00	-	47,758,071.00	25.7%	138,341,929.00
052101900600	Birniwa Local Govt. PHCD Management Office	117,900,000.00	117,900,000.00	-	37,479,588.00	31.8%	80,420,412.00
052101900700	Buji Local Govt. PHCD Management Office	109,500,000.00	109,500,000.00	-	30,704,497.26	28.0%	78,795,502.74
052101900800	Dutse Local Govt. PHCD Management Office	234,800,000.00	234,800,000.00	-	58,334,706.00	24.8%	176,465,294.00
052101900900	Gagarawa Local Govt. PHCD Management Office	127,000,000.00	127,000,000.00	-	32,310,273.54	25.4%	94,689,726.46
052101901000	Garki Local Govt. PHCD Management Office	148,900,000.00	148,900,000.00	-	37,018,465.56	24.9%	111,881,534.44

052101901100	Gumel Local Govt. PHCD Management Office	159,600,000.00	159,600,000.00	-	40,705,268.00	25.5%	118,894,732.00
052101901200	Guri Local Govt. PHCD Management Office	124,300,000.00	124,300,000.00	-	30,169,116.00	24.3%	94,130,884.00
052101901300	Gwaram Local Govt. PHCD Management Office	343,800,000.00	343,800,000.00	-	86,568,213.75	25.2%	257,231,786.25
052101901400	Gwiwa Local Govt. PHCD Management Office	131,100,000.00	131,100,000.00	-	34,415,436.00	26.3%	96,684,564.00
052101901500	Hadejia Local Govt. PHCD Management Office	229,900,000.00	229,900,000.00	-	81,120,863.34	35.3%	148,779,136.66
052101901600	Jahun Local Govt. PHCD Management Office	227,900,000.00	227,900,000.00	-	66,119,478.45	29.0%	161,780,521.55
052101901700	Kafin Hausa Local Govt. PHCD Management office	139,700,000.00	139,700,000.00	-	24,736,686.74	17.7%	114,963,313.26
052101901800	Kaugama Local Govt. PHCD Management office	144,900,000.00	144,900,000.00	-	33,563,300.58	23.2%	111,336,699.42
052101901900	Kazaure Local Govt. PHCD Management Office	197,100,000.00	197,100,000.00	-	50,839,331.88	25.8%	146,260,668.12
052101902000	Kiri Kasamma Local Govt. PHCD Management Office	139,200,000.00	139,200,000.00	-	34,755,010.47	25.0%	104,444,989.53
052101902100	Kiyawa Local Govt. PHCD Management Office	245,800,000.00	245,800,000.00	-	62,153,723.51	25.3%	183,646,276.49
052101902200	Maigatari Local Govt. PHCD Management Office	179,000,000.00	179,000,000.00	-	43,663,819.54	24.4%	135,336,180.46
052101902300	Mallam Madori Local Govt. PHCD Management Office	254,600,000.00	254,600,000.00	-	66,467,932.62	26.1%	188,132,067.38

052101902400	Miga local Govt. PHCD Management Office	136,900,000.00	136,900,000.00	-	35,891,328.00	26.2%	101,008,672.00
052101902500	Ringim Local Govt. PHCD Management Office	189,500,000.00	189,500,000.00	-	49,910,215.56	26.3%	139,589,784.44
052101902600	Roni Local Govt. PHCD Management Office	192,700,000.00	192,700,000.00	-	52,374,688.92	27.2%	140,325,311.08
052101902700	Sule Tankarkar Local Govt. PHCD Management Office	171,900,000.00	171,900,000.00	-	43,553,667.93	25.3%	128,346,332.07
052101902800	Taura Local Govt. PHCD Management Office	198,200,000.00	198,200,000.00	-	50,080,131.00	25.3%	148,119,869.00
052101902900	Yankwashi Local Govt. PHCD Management Office	127,700,000.00	127,700,000.00	-	56,959,176.00	44.6%	70,740,824.00
052102000100	School of Nursing Birnin Kudu	364,867,000.00	364,867,000.00	104,857,077.13	274,588,215.51	75.3%	90,278,784.49
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	175,700,000.00	46,446,297.18	132,722,340.16	75.5%	42,977,659.84
052102500100	Rasheed Shekoni Specialist Hospital	982,003,000.00	982,003,000.00	261,759,690.66	773,604,453.51	78.8%	208,398,546.49
052102600100	Jigawa Contributory Health Care Management Agency (JICHMA)	2,222,000,000.00	2,222,000,000.00	-	380,740,824.06	17.1%	1,841,259,175.94
<b>052300000000</b>	<b>Ministry of Information, Youth, Sports &amp; Culture</b>	<b>405,724,000.00</b>	<b>405,724,000.00</b>	<b>91,262,205.33</b>	<b>230,229,630.47</b>	<b>56.7%</b>	<b>175,494,369.53</b>
052300100100	Ministry of Information Youths, Sports and Culture	102,600,000.00	102,600,000.00	23,144,155.99	71,301,704.71	69.5%	31,298,295.29

052300200100	History and Culture Bureau	24,233,000.00	24,233,000.00	5,812,923.39	16,319,879.58	67.3%	7,913,120.4 2
052300300100	Jigawa State Television	71,570,000.00	71,570,000.00	18,533,607.70	49,506,207.70	69.2%	22,063,792. 30
052300400100	Jigawa State Broadcasting Corporation (Radio)	100,014,000.00	100,014,000.00	25,037,184.64	48,124,987.29	48.1%	51,889,012. 71
052300700100	Jigawa State Sports Council	107,307,000.00	107,307,000.00	18,734,333.61	44,976,851.19	41.9%	62,330,148. 81
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>513,960,000.00</b>	<b>513,960,000.00</b>	<b>131,160,549.31</b>	<b>379,215,384.95</b>	<b>73.8%</b>	<b>134,744,6 15.05</b>
053500100100	Ministry of Environment	120,928,000.00	120,928,000.00	28,167,730.01	86,474,289.26	71.5%	34,453,710. 74
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	390,000,000.00	390,000,000.00	102,235,390.70	290,491,656.09	74.5%	99,508,343. 91
053505600100	Alternative Energy Agency	3,032,000.00	3,032,000.00	757,428.60	2,249,439.60	74.2%	782,560.40
<b>055100000000</b>	<b>Ministry for Local Government</b>	<b>52,030,000.00</b>	<b>52,030,000.00</b>	<b>-</b>	<b>23,005,768.45</b>	<b>44.2%</b>	<b>29,024,23 1.55</b>
055100100100	Ministry for Local Government	52,030,000.00	52,030,000.00	-	23,005,768.45	44.2%	29,024,231. 55

**Table 4: Overhead Expenditure by Administrative Classification**

**Jigawa State Government Budget Performance Report 2022 Q3 - Other Expenditure by Administrative Classification**

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q3 Performance	2022 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
-	<b>Total Other Expenditure</b>	#####	#####	#####	#####	65.3%	2,631,320,944.08
01000000000	Administrative	555,500,000.00	556,500,000.00	#####	571,748,250.01	102.7%	15,248,250.01
01110000000	Government House	185,300,000.00	185,300,000.00	14,384,120.24	62,290,528.70	33.6%	123,009,471.30
011100100100	Government House	95,000,000.00	95,000,000.00	14,377,652.58	62,219,061.04	65.5%	32,780,938.96
011100100200	Deputy Governor's Office	300,000.00	300,000.00	6,467.66	71,467.66	23.8%	228,532.34
011100800100	State Emergency Management Agency	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
01610000000	<b>Office of the Secretary to the State Government</b>	<b>343,900,000.00</b>	<b>343,900,000.00</b>	#####	<b>499,260,568.00</b>	<b>145.2%</b>	<b>155,360,568.00</b>
016100100100	Office of the SSG Admin & Finance Directorate	343,900,000.00	343,900,000.00	#####	499,260,568.00	145.2%	155,360,568.00
01120000000	State House of Assembly	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
011200300100	State House of Assembly	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
01250000000	<b>Office of the Head of State Civil Service</b>	<b>7,100,000.00</b>	<b>8,100,000.00</b>	-	<b>25,373.00</b>	<b>0.3%</b>	<b>8,074,627.00</b>
012500100100	Office of the Head of State Civil Service	7,100,000.00	8,100,000.00	-	25,373.00	0.3%	8,074,627.00
01400000000	<b>Office of the Auditor General</b>	<b>9,100,000.00</b>	<b>9,100,000.00</b>	<b>2,587,716.17</b>	<b>9,331,780.31</b>	<b>102.5%</b>	<b>231,780.31</b>

014000100100	Office of the State Auditor General	600,000.00	600,000.00	-	-	0.0%	600,000.00
014000200100	Office of the Auditor General Local Government Audit	8,500,000.00	8,500,000.00	2,587,716.17	9,331,780.31	109.8%	831,780.31
<b>014900000000</b>	<b>Local Government Service Commission</b>	<b>2,100,000.00</b>	<b>2,100,000.00</b>	-	<b>840,000.00</b>	<b>40.0%</b>	<b>1,260,000.00</b>
014900100100	Local Government Service Commission	2,100,000.00	2,100,000.00	-	840,000.00	40.0%	1,260,000.00
<b>020000000000</b>	<b>Economic</b>	<b>6,156,894,000.00</b>	<b>6,156,894,000.00</b>	#####	#####	<b>70.1%</b>	<b>1,841,918,555.70</b>
<b>021500000000</b>	<b>Ministry of Agriculture &amp; Natural Resources</b>	<b>200,000.00</b>	<b>200,000.00</b>	-	-	<b>0.0%</b>	<b>200,000.00</b>
021500100100	Ministry of Agriculture & Natural Resources	200,000.00	200,000.00	-	-	0.0%	200,000.00
<b>022000000000</b>	<b>Ministry of Finance &amp; Economic Planning</b>	<b>6,154,684,000.00</b>	<b>6,154,684,000.00</b>	#####	#####	<b>70.1%</b>	<b>1,840,168,456.20</b>
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	-	-	0.0%	100,000.00
022000700100	Office of the Accountant General	54,100,000.00	54,100,000.00	-	26,669,340.00	49.3%	27,430,660.00
022000700200	Treasury Department (Stabilization Fund Provision)	200,000,000.00	200,000,000.00	-	15,416,666.67	7.7%	184,583,333.33
022000200100	Debt Management Unit	5,000,000,000.00	5,000,000,000.00	#####	#####	75.3%	1,236,420,462.87
<b>022200000000</b>	<b>Ministry Of Commerce, Industries and Co-operatives</b>	<b>110,000.00</b>	<b>110,000.00</b>	-	-	<b>0.0%</b>	<b>110,000.00</b>
022200100100	Ministry of Commerce, Industries and Co-operatives	110,000.00	110,000.00	-	-	0.0%	110,000.00
<b>022700000000</b>	<b>Directorate Of Economic Empowerment</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>8,955.22</b>	<b>98,955.22</b>	<b>24.7%</b>	<b>301,044.78</b>
022700100100	Directorate of Economic Empowerment	400,000.00	400,000.00	8,955.22	98,955.22	24.7%	301,044.78
<b>023400000000</b>	<b>Ministry of Works &amp; Transport</b>	<b>50,000.00</b>	<b>50,000.00</b>	-	-	<b>0.0%</b>	<b>50,000.00</b>
023400100100	Ministry of Works & Transport	50,000.00	50,000.00	-	-	0.0%	50,000.00

<b>025200000000</b>	<b>Ministry Of Water Resources</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>-</b>	<b>212,000.00</b>	<b>26.5%</b>	<b>588,000.00</b>
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
<b>026000000000</b>	<b>Ministry Of Land , Housing, Urban &amp; Regional Development</b>	<b>650,000.00</b>	<b>650,000.00</b>	<b>10,945.27</b>	<b>148,945.27</b>	<b>22.9%</b>	<b>501,054.73</b>
026000200100	Jigawa State Housing Authority	250,000.00	250,000.00	-	28,000.00	11.2%	222,000.00
026000400100	Dutse Capital Development Authority (DCDA)	400,000.00	400,000.00	10,945.27	120,945.27	30.2%	279,054.73
<b>030000000000</b>	<b>Law &amp; Justice</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>9,950.25</b>	<b>109,950.25</b>	<b>5.5%</b>	<b>1,890,049.75</b>
<b>031800000000</b>	<b>Judiciary</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>9,950.25</b>	<b>109,950.25</b>	<b>5.5%</b>	<b>1,890,049.75</b>
031800500100	High Court of Justice	1,000,000.00	1,000,000.00	9,950.25	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
<b>050000000000</b>	<b>Social</b>	<b>742,520,000.00</b>	<b>862,420,000.00</b>	<b>1,822,060.70</b>	<b>59,659,411.36</b>	<b>6.9%</b>	<b>802,760,588.64</b>
<b>051400000000</b>	<b>Ministry of Women Affairs</b>	<b>2,170,000.00</b>	<b>2,170,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,170,000.00</b>
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
<b>051700000000</b>	<b>Ministry of Education, Science &amp; Technology</b>	<b>736,750,000.00</b>	<b>856,650,000.00</b>	<b>920,130.35</b>	<b>58,370,581.01</b>	<b>6.8%</b>	<b>798,279,418.99</b>
051700100100	Ministry of Education, Science & Technology	600,000.00	600,000.00	-	184,000.00	30.7%	416,000.00
051700100200	State Educational Inspectorate & Monitoring Unit	300,000.00	300,000.00	-	-	0.0%	300,000.00
051701000100	Agency for Mass Education	100,000.00	100,000.00	-	19,166.67	19.2%	80,833.33

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	9,000,000.00	906,200.00	3,231,200.00	35.9%	5,768,800.00
051705600100	Jigawa State Scholarship Board	713,400,000.00	833,300,000.00	-	54,782,284.00	6.6%	778,517,716.00
051706000100	Jigawa State College of Education and Legal Studies	800,000.00	800,000.00	-	-	0.0%	800,000.00
051706500100	Jigawa State College of Remedial Studies	550,000.00	550,000.00	13,930.35	153,930.35	28.0%	396,069.65
<b>052100000000</b>	<b>Ministry of Health</b>	<b>1,400,000.00</b>	<b>1,400,000.00</b>	<b>131,940.30</b>	<b>353,840.30</b>	<b>25.3%</b>	<b>1,046,159.70</b>
052100300100	Babura General Hospital	400,000.00	400,000.00	131,940.30	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
<b>052300000000</b>	<b>Ministry of Information, Youth, Sports &amp; Culture</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>768,000.00</b>	<b>788,000.00</b>	<b>52.5%</b>	<b>712,000.00</b>
052300100100	Ministry of Information Youths, Sports and Culture	1,100,000.00	1,100,000.00	768,000.00	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
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>1,990.05</b>	<b>21,990.05</b>	<b>11.0%</b>	<b>178,009.95</b>
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	200,000.00	200,000.00	1,990.05	21,990.05	11.0%	178,009.95
<b>055100000000</b>	<b>Ministry for Local Government</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>-</b>	<b>125,000.00</b>	<b>25.0%</b>	<b>375,000.00</b>
055100100100	Ministry for Local Government	500,000.00	500,000.00	-	125,000.00	25.0%	375,000.00

**Table 5: Capital Expenditure by Administrative Classification**

**Jigawa State Government Budget Performance Report 2022 Q3 - Capital Expenditure by Administrative Classification**

Code	Administrative Unit	2022 Original Budget	2022 Final Budget	2022 Q3 Performance	2022 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2022 Final Budget	Balance (against Final Budget)
-	<b><i>Total Capital Expenditure</i></b>	<b><i>90,837,000,000.00</i></b>	<b><i>111,660,795,000.00</i></b>	<b><i>9,842,853,777.92</i></b>	<b><i>33,715,934,634.77</i></b>	<b><i>30.2%</i></b>	<b><i>77,944,860,365.23</i></b>
<b>01000000000</b>	<b>Administrative</b>	<b>4,978,700,000.00</b>	<b>5,339,870,000.00</b>	<b>308,737,250.04</b>	<b>933,324,555.25</b>	<b>17.5%</b>	<b>4,406,545,444.75</b>
<b>01110000000</b>	<b>Government House</b>	<b>1,629,000,000.00</b>	<b>1,686,800,000.00</b>	<b>124,936,799.74</b>	<b>315,668,399.74</b>	<b>18.7%</b>	<b>1,371,131,600.26</b>
011100100100	Government House	1,500,000,000.00	1,500,000,000.00	108,983,430.88	288,983,430.88	19.3%	1,211,016,569.12
011100100200	Deputy Governor's Office	17,000,000.00	77,000,000.00	5,221,768.86	5,221,768.86	6.8%	71,778,231.14
011101000100	Due Process & Project Monitoring Bureau	12,000,000.00	9,800,000.00	10,731,600.00	21,463,200.00	219.0%	-11,663,200.00
011100800100	State Emergency Management Agency	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>2,981,500,000.00</b>	<b>3,281,500,000.00</b>	<b>174,075,450.30</b>	<b>594,467,772.33</b>	<b>18.1%</b>	<b>2,687,032,227.67</b>
016100100100	Office of the SSG Admin & Finance Directorate	275,000,000.00	310,000,000.00	7,646,215.50	34,651,338.45	11.2%	275,348,661.55
016100200100	Chieftaincy & Religious Affairs Department	2,555,000,000.00	2,760,000,000.00	156,150,034.80	549,537,233.88	19.9%	2,210,462,766.12

016100400100	Special Service Directorate	151,500,000.00	211,500,000.00	10,279,200.00	10,279,200.00	4.9%	201,220,800.00
<b>011200000000</b>	<b>State House of Assembly</b>	<b>227,000,000.00</b>	<b>227,000,000.00</b>	-	-	<b>0.0%</b>	<b>227,000,000.00</b>
011200300100	State House of Assembly	227,000,000.00	227,000,000.00	-	-	0.0%	227,000,000.00
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>	<b>20,000,000.00</b>	<b>23,370,000.00</b>	<b>6,885,000.00</b>	<b>6,885,000.00</b>	<b>29.5%</b>	<b>16,485,000.00</b>
012500100100	Office of the Head of State Civil Service	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
012500100400	Directorate of Salary and Pension Administration	-	3,370,000.00	6,885,000.00	6,885,000.00	204.3%	3,515,000.00
012500100500	Manpower Development Institute	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
<b>014000000000</b>	<b>Office of the Auditor General</b>	<b>65,700,000.00</b>	<b>65,700,000.00</b>	<b>2,840,000.00</b>	<b>16,303,383.18</b>	<b>24.8%</b>	<b>49,396,616.82</b>
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	44,200,000.00	2,840,000.00	16,303,383.18	36.9%	27,896,616.82
<b>014700000000</b>	<b>Civil Service Commission</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	-	-	<b>0.0%</b>	<b>5,000,000.00</b>
014700100100	Civil Service Commission	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
<b>014800000000</b>	<b>State Independent Electoral Commission</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	-	-	<b>0.0%</b>	<b>20,000,000.00</b>
014800100100	State Independent Electoral Commission	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
<b>014900000000</b>	<b>Local Government Service Commission</b>	<b>30,500,000.00</b>	<b>30,500,000.00</b>	-	-	<b>0.0%</b>	<b>30,500,000.00</b>

014900100100	Local Government Service Commission	30,500,000.00	30,500,000.00	-	-	0.0%	30,500,000.00
<b>020000000000</b>	<b>Economic</b>	<b>44,706,000,000.00</b>	<b>57,746,000,000.00</b>	<b>5,343,823,866.40</b>	<b>16,814,135,425.95</b>	<b>29.1%</b>	<b>40,931,864,574.05</b>
<b>021500000000</b>	<b>Ministry of Agriculture &amp; Natural Resources</b>	<b>8,553,500,000.00</b>	<b>8,566,500,000.00</b>	<b>91,717,655.06</b>	<b>229,845,187.69</b>	<b>2.7%</b>	<b>8,336,654,812.31</b>
021500100100	Ministry of Agriculture & Natural Resources	1,130,000,000.00	1,143,000,000.00	7,666,850.00	54,094,697.22	4.7%	1,088,905,302.78
021502100100	Jigawa State Agricultural Research Institute	105,000,000.00	105,000,000.00	9,757,520.00	11,199,345.00	10.7%	93,800,655.00
021510200100	Jigawa State Agricultural & Rural Development Authority	6,841,000,000.00	6,841,000,000.00	73,418,285.06	158,719,145.47	2.3%	6,682,280,854.53
021511500100	Farmers And Herdsman Board	477,500,000.00	477,500,000.00	875,000.00	5,832,000.00	1.2%	471,668,000.00
<b>022000000000</b>	<b>Ministry of Finance &amp; Economic Planning</b>	<b>827,000,000.00</b>	<b>827,000,000.00</b>	<b>540,000.00</b>	<b>9,755,000.00</b>	<b>1.2%</b>	<b>817,245,000.00</b>
022000100100	Ministry of Finance & Economic Planning	95,000,000.00	95,000,000.00	-	-	0.0%	95,000,000.00
022000300100	Budget and Economic Planning Directorate	585,000,000.00	585,000,000.00	-	-	0.0%	585,000,000.00
022000800100	State Internal Revenue Service	95,000,000.00	95,000,000.00	-	3,350,000.00	3.5%	91,650,000.00
022001200100	Jigawa State Bureau of Statistics	52,000,000.00	52,000,000.00	540,000.00	6,405,000.00	12.3%	45,595,000.00
<b>022200000000</b>	<b>Ministry Of Commerce, Industries and Co-operatives</b>	<b>2,751,500,000.00</b>	<b>3,163,500,000.00</b>	<b>48,188,300.00</b>	<b>72,931,250.00</b>	<b>2.3%</b>	<b>3,090,568,750.00</b>
022200100100	Ministry of Commerce, Industries and Co-operatives	2,581,500,000.00	2,993,500,000.00	6,923,800.00	27,721,150.00	0.9%	2,965,778,850.00
022200200100	Mineral Resources Development Agency	67,000,000.00	67,000,000.00	-	-	0.0%	67,000,000.00

022200300100	State Investment Promotion Agency	103,000,000.00	103,000,000.00	41,264,500.00	45,210,100.00	43.9%	57,789,900.00
<b>022700000000</b>	<b>Directorate Of Economic Empowerment</b>	<b>1,509,400,000.00</b>	<b>2,209,400,000.00</b>	<b>84,943,880.00</b>	<b>804,037,676.27</b>	<b>36.4%</b>	<b>1,405,362,323.73</b>
022700100100	Directorate of Economic Empowerment	1,509,400,000.00	2,209,400,000.00	84,943,880.00	804,037,676.27	36.4%	1,405,362,323.73
<b>023400000000</b>	<b>Ministry of Works &amp; Transport</b>	<b>25,260,200,000.00</b>	<b>34,079,200,000.00</b>	<b>4,068,511,652.87</b>	<b>12,421,037,042.93</b>	<b>36.4%</b>	<b>21,658,162,957.07</b>
023400100100	Ministry of Works & Transport	21,712,200,000.00	30,520,200,000.00	3,227,387,862.14	10,953,764,587.54	35.9%	19,566,435,412.46
023400400100	Jigawa Roads Maintenance Agency	2,398,000,000.00	2,398,000,000.00	752,139,215.54	1,356,319,567.66	56.6%	1,041,680,432.34
023400800100	Rural Electricity Board	1,100,000,000.00	1,111,000,000.00	78,984,575.19	100,952,887.73	9.1%	1,010,047,112.27
023400900100	Fire Service Directorate	50,000,000.00	50,000,000.00	10,000,000.00	10,000,000.00	20.0%	40,000,000.00
<b>025200000000</b>	<b>Ministry Of Water Resources</b>	<b>4,398,900,000.00</b>	<b>6,824,900,000.00</b>	<b>622,483,257.65</b>	<b>2,666,802,208.58</b>	<b>39.1%</b>	<b>4,158,097,791.42</b>
025200100100	Ministry of Water Resources	634,000,000.00	1,134,000,000.00	71,358,242.20	257,850,754.96	22.7%	876,149,245.04
025210200100	Jigawa state Water Board	415,200,000.00	1,023,200,000.00	63,351,534.51	418,668,336.05	40.9%	604,531,663.95
025210300100	Rural Water Supply and Sanitation Agency	1,655,700,000.00	2,113,700,000.00	149,383,995.78	815,006,912.80	38.6%	1,298,693,087.20
025210400100	Small Town Water Supply Agency	1,694,000,000.00	2,554,000,000.00	338,389,485.16	1,175,276,204.77	46.0%	1,378,723,795.23
<b>026000000000</b>	<b>Ministry Of Land , Housing, Urban &amp; Regional Development</b>	<b>1,405,500,000.00</b>	<b>2,075,500,000.00</b>	<b>427,439,120.82</b>	<b>609,727,060.48</b>	<b>29.4%</b>	<b>1,465,772,939.52</b>

026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	515,100,000.00	1,015,100,000.00	388,954,999.00	559,843,759.21	55.2%	455,256,240.79
026000200100	Jigawa State Housing Authority	712,400,000.00	882,400,000.00	19,596,121.82	30,995,301.27	3.5%	851,404,698.73
026000300100	Urban Development Board	107,000,000.00	107,000,000.00	-	-	0.0%	107,000,000.00
026000400100	Dutse Capital Development Authority (DCDA)	71,000,000.00	71,000,000.00	18,888,000.00	18,888,000.00	26.6%	52,112,000.00
<b>030000000000</b>	<b>Law &amp; Justice</b>	<b>1,308,000,000.00</b>	<b>1,277,000,000.00</b>	<b>45,753,848.00</b>	<b>134,362,608.01</b>	<b>10.5%</b>	<b>1,142,637,391.99</b>
<b>031800000000</b>	<b>Judiciary</b>	<b>1,248,000,000.00</b>	<b>1,217,000,000.00</b>	<b>45,753,848.00</b>	<b>134,362,608.01</b>	<b>11.0%</b>	<b>1,082,637,391.99</b>
031800500100	High Court of Justice	290,000,000.00	290,000,000.00	45,753,848.00	134,362,608.01	46.3%	155,637,391.99
031800600100	Sharia Court of Appeal	813,000,000.00	782,000,000.00	-	-	0.0%	782,000,000.00
031801100100	Judicial Service Commission	145,000,000.00	145,000,000.00	-	-	0.0%	145,000,000.00
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>60,000,000.00</b>	<b>60,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>60,000,000.00</b>
032600100100	Ministry of Justice	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
<b>050000000000</b>	<b>Social</b>	<b>39,844,300,000.00</b>	<b>47,297,925,000.00</b>	<b>4,144,538,813.48</b>	<b>15,834,112,045.56</b>	<b>33.5%</b>	<b>31,463,812,954.44</b>
<b>051400000000</b>	<b>Ministry of Women Affairs</b>	<b>1,759,000,000.00</b>	<b>1,759,000,000.00</b>	<b>20,988,896.43</b>	<b>96,927,196.43</b>	<b>5.5%</b>	<b>1,662,072,803.57</b>

051400100100	Ministry of Women Affairs & Social Development	247,500,000.00	247,500,000.00	12,687,800.00	13,587,800.00	5.5%	233,912,200.00
051400200100	Jigawa State Rehabilitation Board	1,511,500,000.00	1,511,500,000.00	8,301,096.43	83,339,396.43	5.5%	1,428,160,603.57
<b>051700000000</b>	<b>Ministry of Education, Science &amp; Technology</b>	<b>19,268,900,000.00</b>	<b>21,607,400,000.00</b>	<b>2,305,540,758.07</b>	<b>10,511,524,241.78</b>	<b>48.6%</b>	<b>11,095,875,758.22</b>
051700100100	Ministry of Education, Science & Technology	1,712,300,000.00	3,177,800,000.00	624,266,988.99	1,940,161,943.56	61.1%	1,237,638,056.44
051700100200	State Educational Inspectorate & Monitoring Unit	20,000,000.00	20,000,000.00	2,998,500.00	5,997,000.00	30.0%	14,003,000.00
051700300100	State Universal Basic Education Board	10,717,900,000.00	10,789,900,000.00	1,051,107,508.27	5,327,102,885.05	49.4%	5,462,797,114.95
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	24,657,000.00	87,746,600.00	46.7%	100,053,400.00
051701100100	Nomadic Education Agency	235,000,000.00	235,000,000.00	15,349,700.00	15,349,700.00	6.5%	219,650,300.00
051701800100	Jigawa State Polytechnic	1,221,000,000.00	1,221,000,000.00	-	121,318,621.18	9.9%	1,099,681,378.82
051701800200	Binyaminu Usman Polytechnic Hadejia	395,000,000.00	395,000,000.00	17,435,439.57	205,830,211.35	52.1%	189,169,788.65
051701900100	Jigawa State College of Education	580,800,000.00	580,800,000.00	5,447,000.00	5,447,000.00	0.9%	575,353,000.00
051702100100	Sule Lamido University	2,665,000,000.00	2,915,000,000.00	269,052,138.99	2,047,067,320.20	70.2%	867,932,679.80

051705500100	Science & Technical Education Board	300,000,000.00	500,000,000.00	14,922,612.50	101,024,761.18	20.2%	398,975,238.82
051702600100	Dutse Model / Capital School	80,900,000.00	80,900,000.00	45,000,000.00	45,000,000.00	55.6%	35,900,000.00
051706000100	Jigawa State College of Education and Legal Studies	162,200,000.00	184,200,000.00	17,800,000.00	17,800,000.00	9.7%	166,400,000.00
051706100100	Institute of Information Technology	259,000,000.00	259,000,000.00	135,730,932.90	288,524,216.87	111.4%	29,524,216.87
051706300100	Islamic Education Bureau	336,000,000.00	545,000,000.00	65,618,046.85	208,088,492.14	38.2%	336,911,507.86
051706400100	Bamaina Academy	60,000,000.00	60,000,000.00	4,229,640.00	12,098,640.00	20.2%	47,901,360.00
051706500100	Jigawa State College of Remedial Studies	300,000,000.00	420,000,000.00	11,925,250.00	79,486,850.25	18.9%	340,513,149.75
<b>052100000000</b>	<b>Ministry of Health</b>	<b>12,678,200,000.00</b>	<b>17,428,200,000.00</b>	<b>1,685,058,453.92</b>	<b>4,945,460,075.98</b>	<b>28.4%</b>	<b>12,482,739,924.02</b>
052100100100	Ministry of Health	10,447,000,000.00	15,197,000,000.00	1,639,323,757.42	4,662,271,050.48	30.7%	10,534,728,949.52
052101700100	Jigawa State Agency for the Control of AIDS	50,000,000.00	50,000,000.00	16,434,687.50	17,290,687.50	34.6%	32,709,312.50
052101800100	Primary Health Care Development Agency	2,171,200,000.00	2,171,200,000.00	29,300,009.00	265,898,338.00	12.2%	1,905,301,662.00
052102500100	Rasheed Shekoni Specialist Hospital	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
<b>052300000000</b>	<b>Ministry of Information, Youth, Sports &amp; Culture</b>	<b>168,300,000.00</b>	<b>213,425,000.00</b>	<b>42,655,680.00</b>	<b>80,541,222.14</b>	<b>37.7%</b>	<b>132,883,777.86</b>
052300100100	Ministry of Information Youths, Sports and Culture	55,000,000.00	55,000,000.00	-	1,700,000.00	3.1%	53,300,000.00
052300200100	History and Culture Bureau	5,000,000.00	5,000,000.00	825,500.00	825,500.00	16.5%	4,174,500.00

052300300100	Jigawa State Television	39,000,000.00	64,125,000.00	18,847,000.00	26,845,000.00	41.9%	37,280,000.00
052300400100	Jigawa State Broadcasting Corporation (Radio)	32,300,000.00	32,300,000.00	2,998,750.00	18,555,875.00	57.4%	13,744,125.00
052300500100	Jigawa State Printing Press	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
052300700100	Jigawa State Sports Council	27,000,000.00	47,000,000.00	19,984,430.00	32,614,847.14	69.4%	14,385,152.86
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>5,929,000,000.00</b>	<b>6,249,000,000.00</b>	<b>90,295,025.06</b>	<b>199,659,309.23</b>	<b>3.2%</b>	<b>6,049,340,690.77</b>
053500100100	Ministry of Environment	5,670,000,000.00	5,990,000,000.00	90,295,025.06	199,659,309.23	3.3%	5,790,340,690.77
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	-	-	0.0%	234,000,000.00
<b>055100000000</b>	<b>Ministry for Local Government</b>	<b>40,900,000.00</b>	<b>40,900,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>40,900,000.00</b>
055100100100	Ministry for Local Government	40,900,000.00	40,900,000.00	-	-	0.0%	40,900,000.00