



2023 Q3rd BPR

**JIGAWA STATE GOVERNMENT**

**2023  
THIRD QUARTER [Q3]  
BUDGET IMPLEMENTATION  
PERFORMANCE REPORT**

Compiled by

Ministry of Budget and Economic Planning

Block A, New State Secretariat Complex

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# 1 Summary of Performance

## 1.A Introduction

This Budget Performance Report for Jigawa State is prepared quarterly and issued within 4 weeks at the end of each quarter.

This report includes the original approved budget and revised/final budget appropriation for the year 2023 against each organizational unit for each of the core economic classification of Revenues (Recurrent Revenues and Capital Receipts and Expenditures (Personnel, Overheads, Capital, and Others); The actual expenditures for the Third quarter Q3, attributed to each organizational unit, as well as the cumulative expenditures for the beginning of the year to date, and balances against each of the revenue and expenditure appropriations.

This Third (Q3) report is assessed against the 2023 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
- Others - Economic Account Classes 2203-2209 as applicable

This Budget Performance Report is produced by the Ministry of Budget and Economic Planning based on budget outturns gathered from various sources especially the Treasury, Directorate Salary & Pensions Administrative, and other MDAs. In addition to this, the report has also been published on the Ministry of Budget and Economic Planning website and 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 per the approved revised estimate is **N 242,775,000,000** including the Approved Supplementary Budget of **N13,000,000,000** and **N44,700,000,000** as the 1<sup>st</sup> and 2<sup>nd</sup> Supplementary respectively, in which on the expenditure side, comprises capital development programmes. From the income side, the figure comprises of recurrent incomes and capital receipts.

Also, wrong posting of recurrent expenditure in some economic line of overhead cost in previous quarter (Q2) were identified, reviewed, and corrected. Those areas that were affected are shown in the table below:

Admin Code	Economic Code	2023 Original Budget	2023 Revised Budget	2023 Q2 Actuals	2023 Q2 Actuals (Correct Data)	Admin	Economic
016100100100	22020102	100,000,000.00	100,000,000.00	47,330,200.00	47,330,200.00	Office of the SSG Admin & Finance Directorate	Local Travel & Transport - Others
016100100100	22020202	1,000,000.00	1,000,000.00	225,000.00	225,000.00		Telephone Charges
016100100100	22020204	750,000.00	750,000.00	175,500.00	175,500.00		Satellites Broadcasting Access Charges
016100100100	22020303	600,000.00	600,000.00	58,500.00	58,500.00		Newspapers
016100100100	22020401	5,000,000.00	5,000,000.00	920,000.00	920,000.00		Maintenance of Motor Vehicles / Transport Equipment
016100100100	22020601	7,000,000.00	7,000,000.00	1,985,000.00	1,985,000.00		Security Services
016100100100	22020801	5,000,000.00	5,000,000.00	5,546,880.00	5,546,880.00		Motor Vehicle Fuel Cost
016100100100	22021001	12,000,000.00	12,000,000.00	13,753,125.00	13,753,125.00		Refreshment and Meals
016100100100	22021002	20,000,000.00	20,000,000.00	11,343,000.00	11,343,000.00		Honorarium and Sitting Allowance Payments
016100100100	22021003	1,000,000.00	1,000,000.00	50,000.00	0.00		Publicity and Advertisements
016100100100	22021004	30,000,000.00	60,000,000.00	72,651,500.00	72,651,500.00		Medical Expenses
016100100100	22021057	1,800,000.00	1,800,000.00	1,816,000.00	1,816,000.00		Casual Workers
016100100100	22021066	124,750,000.00	184,050,000.00	92,270,000.00	92,270,000.00		Operational Expenses of Special Advisers, Assistants & Other Aides
016100100100	22040113	290,000,000.00	510,700,000.00	658,627,970.00	658,627,970.00		Assistance and Donations to Individual

### Over Expenditures:

There was also an overspending of budgetary provision that are reported in some of the Budget Lines of Capital Expenditure Projects, Overhead and Personnel Cost which are due to an urgent expenditure in the affected Budget lines. Adjustments are yet to be implemented in the Third Quarter report pending the Legislative Approval. There are plans in place to formally make adjustment to the affected Budget lines which will be reported in the Fourth Quarter report. Below are the affected lines and MDAs.

#### Economic line items overspent.

- 21020156 Professional Teaching Allowance
- 22021004 Medical Expenses
- 22021066 Operational Expenses of Special Advisers, Assistants & Other Aides
- 22040113 Assistance and Donations to Individual
- 22060101 FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS
- 22060201 DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS
- 22060301 FOREIGN PRINCIPAL - SHORT TERM BORROWINGS

#### MDAs that exceeded their budget provision for other recurrent

- 022000200100 Debt Management Unit
- 016100100100 Office of SSG Admin and Finance Directorate
- 053501600100 Jigawa State Environmental Protection Agency (JISEPA)
- 052100900100 Hadejia General Hospital
- 051400100100 Ministry of Women Affairs & Social Development

### 1.B Revenue Performance

The overall Revenue appraisal indicated a good performance. Total accrued revenue as at Third Quarter (Q3) (including Opening Balance) was about N156.652 billion which is equivalent to about 64.5% of the total appropriated income on (original budget plus supplementary). Though the anticipated drawdown of the N3.4 billion loan in the Budget (World Bank SABER loan of N3.0 billion and N400 million loan from Islamic Development Bank (IDB)) is yet to materialise. The World Bank loan is a performance loan that is ongoing which will not be drawdown until the completion of the process. The opportunity to drawdown the IDB loan closed during the first quarter of the 2023 fiscal year, even though there is additional Loan of N1.0 billion as at Supplementary Budget II which is expected from the Federal Government for Palliative Programme.

### 1.C Recurrent Expenditure Performance

The details of Expenditure Performance are presented in the relevant tables below in the appendixes. From the appropriated recurrent expenditure of about N100.41 billion which includes the additional N10.77 from the Supplementary Budget II, the sum of almost N63.48 billion is reported as the total recurrent expenditure outturn as at Third Quarter of 2023 from the available data. The percentage performance of the recurrent expenditure outturns is about 63.2% of the total appropriated recurrent expenditure which could be adjudged as a good performance as this amounted to about 93.7% overall performance on pro-rata. The Personnel Costs performed 63.4% and Overhead/Other recurrent expenditure performed 63.0%.

### 1.D Capital Expenditure Performance

Total actual capital expenditure as at the Third Quarter of 2023 appropriation presented below amounted to about N54.664 billion equivalents at almost 38.4% of the total appropriated revised capital expenditure of N146.4 billion inclusive of additional appropriation of N13.0 billion and N33.926 billion as Supplementary Budget I & II respectively. The State had moderate performance outturn of the Capital Expenditure due to the addition of almost 50.2% of the Original Capital Expenditure

Budget, however, we anticipate having a very excellent performance in the end of the year report. The details are presented in the appendixes.

### **1.E Conclusions**

In conclusion, the overall Third (Q3) Budget Implementation Report indicated a good performance in most of the revenue and expenditure areas. However, as observed, the overspending of some economic line items of some MDAs was due to the inability to execute budget adjustment because of delay of Legislative Approval of the adjustment which will be adequately covered in the fourth quarter. Also, despite the wrong entries of Overhead Expenditure for Administrative and Finance Directorate (SSGs Office) in Q2 which have been identified and corrected accordingly, the overall performance of both Personnel, Overhead/Other Recurrent and Capital expenditure are very good.

## 2 Budget Reports

### 2.A Summary

**Table 1: Budget Summary**

**Jigawa State Government 2023 Q3 Budget Performance Report - Summary**

Item	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>Opening Balance</b>	<b>15,604,000,000.00</b>	<b>15,604,000,000.00</b>	-	<b>26,086,140,855.41</b>	<b>167.2%</b>	- <b>10,482,140,855.41</b>
<b>Recurrent Revenue</b>	<b>94,656,619,000.00</b>	<b>124,970,619,000.00</b>	<b>35,365,264,074.92</b>	<b>88,831,466,317.93</b>	<b>71.1%</b>	<b>36,139,152,682.07</b>
11 - GOVERNMENT SHARE OF FAAC	79,215,000,000.00	102,539,000,000.00	32,526,228,464.82	73,179,237,181.64	71.4%	29,359,762,818.36
12 - Independent Revenue	15,441,619,000.00	22,431,619,000.00	2,839,035,610.10	15,652,229,136.29	69.8%	6,779,389,863.71
<b>Recurrent Expenditure</b>	<b>90,302,000,000.00</b>	<b>100,409,000,000.00</b>	<b>26,251,646,168.61</b>	<b>63,483,245,826.60</b>	<b>63.2%</b>	<b>36,925,754,173.40</b>
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	57,120,000,000.00	58,713,300,000.00	13,745,249,822.20	37,217,346,130.59	63.4%	21,495,953,869.41
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	33,182,000,000.00	41,695,700,000.00	12,506,396,346.41	26,265,899,696.01	63.0%	15,429,800,303.99
<i>Breakdown of Other Recurrent Costs</i>						
2202 - OVERHEAD COST	26,642,421,000.00	34,922,421,000.00	8,894,587,645.85	18,748,506,071.66	53.7%	16,173,914,928.34
OTHER RECURRENT (2203-2209)	6,539,579,000.00	6,773,279,000.00	3,611,808,700.56	7,517,393,624.35	111.0%	- 744,114,624.35
<b>Transfer to Capital Account</b>	<b>19,958,619,000.00</b>	<b>40,165,619,000.00</b>	<b>9,113,617,906.31</b>	<b>51,434,361,346.74</b>	<b>128.1%</b>	- <b>11,268,742,346.74</b>
<b>Other Receipts</b>	<b>74,814,381,000.00</b>	<b>102,200,381,000.00</b>	<b>21,356,497,112.30</b>	<b>41,734,872,666.77</b>	<b>40.8%</b>	<b>60,465,508,333.23</b>
13 - AID AND GRANTS	71,414,381,000.00	98,424,381,000.00	21,356,497,112.30	41,734,872,666.77	42.4%	56,689,508,333.23
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	3,400,000,000.00	3,776,000,000.00	-	-	0.0%	3,776,000,000.00
<b>Capital Expenditure</b>	<b>94,773,000,000.00</b>	<b>142,366,000,000.00</b>	<b>12,123,446,604.56</b>	<b>54,664,287,451.85</b>	<b>38.4%</b>	<b>87,701,712,548.15</b>
23 - Capital Expenditure	94,773,000,000.00	142,366,000,000.00	12,123,446,604.56	54,664,287,451.85	38.4%	87,701,712,548.15
<b>Total Revenue (including OB)</b>	<b>185,075,000,000.00</b>	<b>242,775,000,000.00</b>	<b>56,721,761,187.22</b>	<b>156,652,479,840.11</b>	<b>64.5%</b>	<b>86,122,520,159.89</b>
<b>Total Expenditure</b>	<b>185,075,000,000.00</b>	<b>242,775,000,000.00</b>	<b>38,375,092,773.17</b>	<b>118,147,533,278.45</b>	<b>48.7%</b>	<b>124,627,466,721.55</b>

## 2.B Revenue by Administrative Classification

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

Jigawa State Government Budget Performance Report 2023 Q3 - Total Revenue by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
	<b>Total Revenue</b>	<b>169,471,000,000.00</b>	<b>227,171,000,000.00</b>	<b>56,721,761,187.22</b>	<b>130,566,338,984.70</b>	<b>57.5%</b>	<b>96,604,661,015.30</b>
<b>01000000000</b>	<b>Administrative</b>	<b>1,457,832,000.00</b>	<b>1,655,832,000.00</b>	<b>326,934,306.37</b>	<b>1,395,556,761.61</b>	<b>84.3%</b>	<b>260,275,238.39</b>
<b>01110000000</b>	<b>Government House</b>	<b>6,600,000.00</b>	<b>6,600,000.00</b>	<b>5,128,050.00</b>	<b>7,186,100.00</b>	<b>108.9%</b>	<b>586,100.00</b>
011100100100	Government House	100,000.00	100,000.00	-	-	0.0%	100,000.00
011101000100	Due Process & Project Monitoring Bureau	3,500,000.00	3,500,000.00	433,050.00	2,491,100.00	71.2%	1,008,900.00
011103700100	Pilgrim Welfare Agency	3,000,000.00	3,000,000.00	4,695,000.00	4,695,000.00	156.5%	1,695,000.00
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>389,972,000.00</b>	<b>389,972,000.00</b>	<b>2,000,000.00</b>	<b>536,714,237.63</b>	<b>137.6%</b>	<b>146,742,237.63</b>
016100100100	Office of the SSG Admin & Finance Directorate	500,000.00	500,000.00	-	-	0.0%	500,000.00
016100200100	Chieftaincy & Religious Affairs Directorate	2,500,000.00	2,500,000.00	2,000,000.00	2,000,000.00	80.0%	500,000.00
016100400100	Special Service Directorate	366,972,000.00	366,972,000.00	-	515,490,837.63	140.5%	148,518,837.63
016100500100	Council Affairs Department	20,000,000.00	20,000,000.00	-	19,223,400.00	96.1%	776,600.00
<b>01250000000</b>	<b>Office of the Head of State Civil Service</b>	<b>153,150,000.00</b>	<b>153,150,000.00</b>	<b>30,182,190.25</b>	<b>58,206,312.00</b>	<b>38.0%</b>	<b>94,943,688.00</b>
012500100100	Office of the Head of State Civil Service	150,000.00	150,000.00	129,000.00	129,000.00	86.0%	21,000.00
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	94,500.00	94,500.00	18.9%	405,500.00
012500100500	Manpower Development Institute	152,200,000.00	152,200,000.00	29,958,690.25	57,982,812.00	38.1%	94,217,188.00
<b>01400000000</b>	<b>Office of the Auditor General</b>	<b>302,410,000.00</b>	<b>402,410,000.00</b>	<b>97,374,218.40</b>	<b>258,747,985.84</b>	<b>64.3%</b>	<b>143,662,014.16</b>
014000100100	Office of the State Auditor General	700,000.00	700,000.00	585,000.00	585,000.00	83.6%	115,000.00
014000200100	Office of the Auditor General Local Government Audit	301,710,000.00	401,710,000.00	96,789,218.40	258,162,985.84	64.3%	143,547,014.16
<b>01470000000</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>01480000000</b>	<b>State Independent Electoral Commission</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>1,800,000.00</b>	<b>1,800,000.00</b>	<b>180.0%</b>	<b>800,000.00</b>
014800100100	State Independent Electoral Commission	1,000,000.00	1,000,000.00	1,800,000.00	1,800,000.00	180.0%	800,000.00
<b>01490000000</b>	<b>Local Government Service Commission</b>	<b>601,500,000.00</b>	<b>699,500,000.00</b>	<b>190,449,847.72</b>	<b>532,902,126.14</b>	<b>76.2%</b>	<b>166,597,873.86</b>
014900100100	Local Government Service Commission	601,500,000.00	699,500,000.00	190,449,847.72	532,902,126.14	76.2%	166,597,873.86
<b>02000000000</b>	<b>Economic</b>	<b>144,166,450,000.00</b>	<b>199,980,450,000.00</b>	<b>47,527,487,405.04</b>	<b>117,210,693,844.67</b>	<b>58.6%</b>	<b>82,769,756,155.33</b>
<b>02150000000</b>	<b>Ministry of Agriculture &amp; Natural Resources</b>	<b>3,447,291,000.00</b>	<b>3,447,291,000.00</b>	<b>151,688,104.00</b>	<b>154,142,704.00</b>	<b>4.5%</b>	<b>3,293,148,296.00</b>
021500100100	Ministry of Agriculture & Natural Resources	524,241,000.00	524,241,000.00	200,000.00	297,000.00	0.1%	523,944,000.00
021502100100	Jigawa State Agricultural Research Institute	1,050,000.00	1,050,000.00	-	-	0.0%	1,050,000.00
021510200100	Jigawa State Agricultural & Rural Development Authority	2,922,000,000.00	2,922,000,000.00	151,488,104.00	153,845,704.00	5.3%	2,768,154,296.00
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>130,410,999,000.00</b>	<b>185,724,999,000.00</b>	<b>47,042,838,420.74</b>	<b>112,671,452,138.29</b>	<b>60.7%</b>	<b>73,053,546,861.71</b>
022000100100	Ministry of Finance	126,078,674,000.00	180,702,674,000.00	46,099,290,193.82	106,949,853,805.03	59.2%	73,752,820,194.97
022000800100	State Internal Revenue Service	4,332,325,000.00	5,022,325,000.00	943,548,226.92	5,721,598,333.26	113.9%	699,273,333.26
<b>02380000000</b>	<b>Ministry of Budget and Economic Planning</b>	<b>150,200,000.00</b>	<b>150,200,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>150,200,000.00</b>
023800100100	Ministry of Budget and Economic Planning	150,200,000.00	150,200,000.00	-	-	0.0%	150,200,000.00
<b>02220000000</b>	<b>Ministry Of Commerce, Industries and Co-operatives</b>	<b>67,400,000.00</b>	<b>67,400,000.00</b>	<b>-</b>	<b>710,000.00</b>	<b>1.1%</b>	<b>66,690,000.00</b>
022200100100	Ministry of Commerce, Industries and Co-operatives	16,800,000.00	16,800,000.00	-	710,000.00	4.2%	16,090,000.00
022200200100	Mineral Resources Development Agency	50,600,000.00	50,600,000.00	-	-	0.0%	50,600,000.00
<b>02270000000</b>	<b>Jigawa State Agency for Youth Empowerment and Employment</b>	<b>100,000,000.00</b>	<b>100,000,000.00</b>	<b>49,803,297.00</b>	<b>49,803,297.00</b>	<b>49.8%</b>	<b>50,196,703.00</b>
022700100100	Jigawa State Youth Empowerment and Employment	100,000,000.00	100,000,000.00	49,803,297.00	49,803,297.00	49.8%	50,196,703.00
<b>02340000000</b>	<b>Ministry of Works &amp; Transport</b>	<b>7,298,860,000.00</b>	<b>7,798,860,000.00</b>	<b>234,479,050.50</b>	<b>2,418,050,369.88</b>	<b>31.0%</b>	<b>5,380,809,630.12</b>
023400100100	Ministry of Works & Transport	7,266,100,000.00	7,766,100,000.00	229,844,200.50	2,356,435,480.00	30.3%	5,409,664,520.00
023400400100	Jigawa Roads Maintenance Agency	4,000,000.00	4,000,000.00	-	43,565,609.88	1089.1%	39,565,609.88
023400800100	Rural Electricity Board	27,760,000.00	27,760,000.00	4,230,850.00	17,384,280.00	62.6%	10,375,720.00
023400900100	Fire Service Directorate	1,000,000.00	1,000,000.00	404,000.00	665,000.00	66.5%	335,000.00
<b>02520000000</b>	<b>Ministry Of Water Resources</b>	<b>2,017,600,000.00</b>	<b>2,017,600,000.00</b>	<b>8,690,118.00</b>	<b>1,646,837,745.40</b>	<b>81.6%</b>	<b>370,762,254.60</b>
025200100100	Ministry of Water Resources	1,440,300,000.00	1,440,300,000.00	900,000.00	1,624,288,619.40	112.8%	183,988,619.40
025210200100	Jigawa state Water Board	45,700,000.00	45,700,000.00	7,303,618.00	21,316,626.00	46.6%	24,383,374.00
025210300100	Rural Water Supply and Sanitation Agency	521,600,000.00	521,600,000.00	-	-	0.0%	521,600,000.00
025210400100	Small Town Water Supply Agency	10,000,000.00	10,000,000.00	486,500.00	1,232,500.00	12.3%	8,767,500.00
<b>02600000000</b>	<b>Ministry Of Land , Housing, Urban &amp; Regional Development</b>	<b>674,100,000.00</b>	<b>674,100,000.00</b>	<b>39,988,414.80</b>	<b>269,697,590.10</b>	<b>40.0%</b>	<b>404,402,409.90</b>
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	485,000,000.00	485,000,000.00	10,516,047.80	33,725,223.10	7.0%	451,274,776.90
026000200100	Jigawa State Housing Authority	96,000,000.00	96,000,000.00	26,772,367.00	26,772,367.00	27.9%	69,227,633.00
026000300100	Urban Development Board	92,000,000.00	92,000,000.00	200,000.00	209,200,000.00	227.4%	117,200,000.00
026000400100	Dutse Capital Development Authority (DCDA)	1,100,000.00	1,100,000.00	-	-	0.0%	1,100,000.00

Jigawa State Government Budget Performance Report 2023 Q3 - Total Revenue by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>03000000000</b>	<b>Law &amp; Justice</b>	<b>371,200,000.00</b>	<b>371,200,000.00</b>	<b>135,406,837.77</b>	<b>436,597,485.00</b>	<b>117.6%</b>	<b>- 65,397,485.00</b>
<b>03180000000</b>	<b>Judiciary</b>	<b>21,200,000.00</b>	<b>21,200,000.00</b>	<b>7,361,285.00</b>	<b>7,401,285.00</b>	<b>34.9%</b>	<b>13,798,715.00</b>
031800500100	High Court of Justice	11,000,000.00	11,000,000.00	3,416,010.00	3,416,010.00	31.1%	7,583,990.00
031800600100	Sharia Court of Appeal	10,000,000.00	10,000,000.00	3,885,275.00	3,885,275.00	38.9%	6,114,725.00
031801100100	Judicial Service Commission	200,000.00	200,000.00	60,000.00	100,000.00	50.0%	100,000.00
<b>03260000000</b>	<b>Ministry of Justice</b>	<b>350,000,000.00</b>	<b>350,000,000.00</b>	<b>128,045,552.77</b>	<b>429,196,200.00</b>	<b>122.6%</b>	<b>- 79,196,200.00</b>
032600100100	Ministry of Justice	350,000,000.00	350,000,000.00	128,045,552.77	429,196,200.00	122.6%	- 79,196,200.00
<b>05000000000</b>	<b>Social</b>	<b>23,475,518,000.00</b>	<b>25,163,518,000.00</b>	<b>8,731,932,638.04</b>	<b>11,523,490,893.42</b>	<b>45.8%</b>	<b>13,640,027,106.58</b>
<b>05140000000</b>	<b>Ministry of Women Affairs</b>	<b>877,336,000.00</b>	<b>877,336,000.00</b>	<b>-</b>	<b>35,487,000.00</b>	<b>4.0%</b>	<b>841,849,000.00</b>
051400100100	Ministry of Women Affairs & Social Development	650,000,000.00	650,000,000.00	-	-	0.0%	650,000,000.00
051400200100	Jigawa State Rehabilitation Board	227,336,000.00	227,336,000.00	-	35,487,000.00	15.6%	191,849,000.00
<b>05170000000</b>	<b>Ministry of Basic Education</b>	<b>6,299,050,000.00</b>	<b>6,299,050,000.00</b>	<b>588,600,693.00</b>	<b>617,474,661.00</b>	<b>9.8%</b>	<b>5,681,575,339.00</b>
051701000100	Agency for Mass Education	450,000.00	450,000.00	500,000.00	500,000.00	111.1%	- 50,000.00
051701100100	Nomadic Education Agency	500,000.00	500,000.00	225,000.00	225,000.00	45.0%	275,000.00
051701200100	Library Board	1,000,000.00	1,000,000.00	5,000.00	168,000.00	16.8%	832,000.00
051700300100	State Universal Basic Education Board	6,297,100,000.00	6,297,100,000.00	587,870,693.00	616,581,661.00	9.8%	5,680,518,339.00
<b>05630000000</b>	<b>Ministry of Higher Education, Science &amp; Technology</b>	<b>6,265,847,000.00</b>	<b>7,477,847,000.00</b>	<b>3,733,805,155.04</b>	<b>4,872,177,442.61</b>	<b>65.2%</b>	<b>2,605,669,557.39</b>
056300100100	Ministry of Higher Education, Science & Technology	41,000,000.00	41,000,000.00	42,750,976.00	56,418,284.00	137.6%	- 15,418,284.00
056301800100	Jigawa State Polytechnic	1,143,500,000.00	1,143,500,000.00	471,166,501.00	471,166,501.00	41.2%	672,333,499.00
056301800200	Bilyaminu Usman Polytechnic Hadejia	640,323,000.00	640,323,000.00	9,046,502.70	114,440,599.00	17.9%	525,882,401.00
056301900100	Jigawa State College of Education	122,500,000.00	122,500,000.00	217,993,049.00	225,343,440.00	184.0%	- 102,843,440.00
056302100100	Sule Lamido University	3,288,459,000.00	4,500,459,000.00	2,414,082,926.65	3,345,502,991.38	74.3%	1,154,956,008.62
056305500100	Science & Technical Education Board	1,100,000.00	1,100,000.00	332,264.00	350,764.00	31.9%	749,236.00
056305600100	Jigawa State Scholarship Board	15,000,000.00	15,000,000.00	7,421,700.00	8,273,700.00	55.2%	6,726,300.00
056302600100	Dutse Model / Capital School	184,800,000.00	184,800,000.00	38,456,812.00	76,263,882.23	41.3%	108,536,117.77
056306000100	Jigawa State College of Education and Legal Studies	649,440,000.00	649,440,000.00	513,372,387.08	516,547,587.00	79.5%	132,892,413.00
056306100100	Institute of Information Technology	159,300,000.00	159,300,000.00	3,612,036.61	41,099,694.00	25.8%	118,200,306.00
056306300100	Islamic Education Bureau	925,000.00	925,000.00	-	-	0.0%	925,000.00
056306500100	Jigawa State College of Remedial and Advanced Studies	19,500,000.00	19,500,000.00	15,570,000.00	16,770,000.00	86.0%	2,730,000.00
<b>05210000000</b>	<b>Ministry of Health</b>	<b>5,337,473,000.00</b>	<b>5,713,473,000.00</b>	<b>3,194,057,360.79</b>	<b>4,680,751,369.07</b>	<b>81.9%</b>	<b>1,032,721,630.93</b>
052100100100	Ministry of Health	1,781,600,000.00	1,781,600,000.00	1,298,024,937.00	1,300,353,437.00	73.0%	481,246,563.00
052100300100	Babura General Hospital	131,900,000.00	131,900,000.00	69,247,794.00	69,247,794.00	52.5%	62,652,206.00
052100400100	Birnin Kudu General Hospital	125,100,000.00	125,100,000.00	40,827,775.00	40,827,775.00	32.6%	84,272,225.00
052100500100	Birniwa General Hospital	133,000,000.00	133,000,000.00	11,265,189.82	48,006,552.00	36.1%	84,993,448.00
052100600100	Dutse General Hospital	200,000,000.00	200,000,000.00	48,273,717.50	72,469,897.00	36.2%	127,530,103.00
052100700100	Gumel General Hospital	141,450,000.00	141,450,000.00	78,129,526.00	148,852,525.00	105.2%	- 7,402,525.00
052100800100	Gwaram Cottage Hospital	59,700,000.00	59,700,000.00	55,288,183.00	69,514,263.00	116.4%	- 9,814,263.00
052100900100	Hadejia General Hospital	225,600,000.00	225,600,000.00	40,246,937.32	141,921,060.00	62.9%	83,678,940.00
052101100100	Jahun General Hospital	162,000,000.00	162,000,000.00	24,813,683.00	24,813,683.00	15.3%	137,186,317.00
052101200100	Kafin Hausa (Bulangu) Cottage Hospital	26,405,000.00	26,405,000.00	7,871,161.86	14,304,000.00	54.2%	12,101,000.00
052101300100	Kafin Hausa General Hospital	61,800,000.00	61,800,000.00	31,800,638.00	50,738,400.00	82.1%	11,061,600.00
052101400100	Kazaure General Hospital	150,000,000.00	150,000,000.00	48,102,058.35	165,661,249.00	110.4%	- 15,661,249.00
052101500100	Kazaure Psychiatric Hospital	5,000,000.00	5,000,000.00	5,400,000.00	7,814,375.31	156.3%	- 2,814,375.31
052101600100	Ringim General Hospital	93,000,000.00	93,000,000.00	49,532,697.00	79,821,200.00	85.8%	13,178,800.00
052101800100	Primary Health Care Development Agency	1,720,000,000.00	2,096,000,000.00	1,145,609,038.32	2,172,402,589.00	103.6%	- 76,402,589.00
052102000100	College of Nursing Science Birnin Kudu	61,820,000.00	61,820,000.00	2,657,542.12	28,897,054.76	46.7%	32,922,945.24
052102200100	College of Nursing Science Hadejia	15,836,000.00	15,836,000.00	5,561,548.00	5,561,548.00	35.1%	10,274,452.00
052102300100	College of Nursing Science Babura	10,300,000.00	10,300,000.00	-	-	0.0%	10,300,000.00
052102400100	College of Health Science and Technology Jahun	55,462,000.00	55,462,000.00	34,824,967.50	42,964,000.00	77.5%	12,498,000.00
052102500100	Rasheed Shekoni Specialist Hospital	160,500,000.00	160,500,000.00	169,572,355.00	169,572,355.00	105.7%	- 9,072,355.00
052102700100	School of Nursing Babura	17,000,000.00	17,000,000.00	27,007,612.00	27,007,612.00	158.9%	- 10,007,612.00
<b>05130000000</b>	<b>Ministry of Information, Youth, Sports &amp; Culture</b>	<b>91,112,000.00</b>	<b>91,112,000.00</b>	<b>17,954,227.24</b>	<b>19,678,800.00</b>	<b>21.6%</b>	<b>71,433,200.00</b>
051300100100	Ministry of Information Youths, Sports and Culture	1,562,000.00	1,562,000.00	107,000.00	107,000.00	6.9%	1,455,000.00
051300200100	History and Culture Bureau	1,050,000.00	1,050,000.00	678,000.00	678,000.00	64.6%	372,000.00
051300300100	Jigawa State Television	25,000,000.00	25,000,000.00	6,785,500.00	6,785,500.00	27.1%	18,214,500.00
051300400100	Jigawa State Broadcasting Corporation (Radio)	40,000,000.00	40,000,000.00	9,847,927.24	11,572,500.00	28.9%	28,427,500.00
051300500100	Jigawa State Printing Press	3,500,000.00	3,500,000.00	484,800.00	484,800.00	13.9%	3,015,200.00
051300700100	Jigawa State Sports Council	20,000,000.00	20,000,000.00	51,000.00	51,000.00	0.3%	19,949,000.00
<b>05350000000</b>	<b>Ministry of Environment</b>	<b>4,303,700,000.00</b>	<b>4,303,700,000.00</b>	<b>1,112,410,660.00</b>	<b>1,113,406,560.00</b>	<b>25.9%</b>	<b>3,190,293,440.00</b>
053500100100	Ministry of Environment	4,302,700,000.00	4,302,700,000.00	1,112,116,810.00	1,113,066,810.00	25.9%	3,189,633,190.00
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	1,000,000.00	1,000,000.00	293,850.00	339,750.00	34.0%	660,250.00
<b>05510000000</b>	<b>Ministry of Local Government</b>	<b>301,000,000.00</b>	<b>401,000,000.00</b>	<b>85,104,541.97</b>	<b>184,515,060.74</b>	<b>46.0%</b>	<b>216,484,939.26</b>
055100100100	Ministry Of Local Government	301,000,000.00	401,000,000.00	85,104,541.97	184,515,060.74	46.0%	216,484,939.26

## 2.C Revenue by Economic Classification

**Table 3: Total Revenue by Economic Classification**

Jigawa State Government Budget Performance Report 2023 Q3 - Total Revenue by Economic Classification

Code	Economic	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>1</b>	<b>Revenue</b>	<b>169,471,000,000.00</b>	<b>227,171,000,000.00</b>	<b>56,721,761,187.22</b>	<b>130,566,338,984.70</b>	<b>57.5%</b>	<b>96,604,661,015.30</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>79,215,000,000.00</b>	<b>102,539,000,000.00</b>	<b>32,526,228,464.82</b>	<b>73,179,237,181.64</b>	<b>71.4%</b>	<b>29,359,762,818.36</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>79,215,000,000.00</b>	<b>102,539,000,000.00</b>	<b>32,526,228,464.82</b>	<b>73,179,237,181.64</b>	<b>71.4%</b>	<b>29,359,762,818.36</b>
<b>110101</b>	<b>STATE GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>45,000,000,000.00</b>	<b>48,000,000,000.00</b>	<b>7,711,497,371.70</b>	<b>28,125,424,405.24</b>	<b>58.6%</b>	<b>19,874,575,594.76</b>
11010101	Statutory Allocation	45,000,000,000.00	48,000,000,000.00	7,711,497,371.70	28,125,424,405.24	58.6%	19,874,575,594.76
<b>110102</b>	<b>STATE GOVERNMENT SHARE OF VAT</b>	<b>28,000,000,000.00</b>	<b>34,000,000,000.00</b>	<b>10,442,943,999.76</b>	<b>27,389,850,134.21</b>	<b>80.6%</b>	<b>6,610,149,865.79</b>
11010201	Share of VAT	28,000,000,000.00	34,000,000,000.00	10,442,943,999.76	27,389,850,134.21	80.6%	6,610,149,865.79
<b>110103</b>	<b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>6,215,000,000.00</b>	<b>20,539,000,000.00</b>	<b>14,371,787,093.36</b>	<b>17,663,962,642.19</b>	<b>86.0%</b>	<b>2,875,037,357.81</b>
11010301	Excess Crude Oil Revenue	3,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
11010304	Forex Equalisation	160,000,000.00	2,160,000,000.00	-	1,266,455,769.22	58.6%	893,544,230.78
11010305	Exchange Gain	130,000,000.00	8,130,000,000.00	7,225,658,957.58	7,398,402,860.90	91.0%	731,597,139.10
11010306	Share of Solid Minerals	158,000,000.00	282,000,000.00	-	113,457,378.54	40.2%	168,542,621.46
11010310	Refund of Excess Bank Charges from Federation Account	123,000,000.00	123,000,000.00	-	-	0.0%	123,000,000.00
11010311	Excess Non-Oil Distribution	2,000,000,000.00	2,000,000,000.00	-	1,142,473,499.00	57.1%	857,526,501.00
11010312	Ecological Fund	644,000,000.00	1,844,000,000.00	1,407,695,259.90	1,640,299,571.13	89.0%	203,700,428.87
11010313	Electronic Money Transfer	-	3,000,000,000.00	467,487,001.28	467,487,001.28	15.6%	2,532,512,998.72
11010314	Sure-P Refund	-	-	5,270,945,874.60	5,635,386,562.12	-	5,635,386,562.12
<b>12</b>	<b>Independent Revenue</b>	<b>15,441,619,000.00</b>	<b>22,431,619,000.00</b>	<b>2,839,035,610.10</b>	<b>15,652,229,136.29</b>	<b>69.8%</b>	<b>6,779,389,863.71</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>5,656,170,000.00</b>	<b>6,346,170,000.00</b>	<b>981,990,356.67</b>	<b>5,810,642,217.89</b>	<b>91.6%</b>	<b>535,527,782.11</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>4,056,000,000.00</b>	<b>4,746,000,000.00</b>	<b>930,035,017.73</b>	<b>5,542,854,036.38</b>	<b>116.8%</b>	<b>796,854,036.38</b>
12010101	Pay-As-You-Earn (Public Sector)	3,500,000,000.00	4,190,000,000.00	727,469,057.44	5,030,255,178.93	120.1%	840,255,178.93
12010112	Pay-As-You-Earn (Non-Public-Sector)	500,000,000.00	500,000,000.00	157,177,707.29	444,074,477.64	88.8%	55,925,522.36
12010113	Direct Assessment Tax	56,000,000.00	56,000,000.00	45,388,253.00	68,524,379.81	122.4%	12,524,379.81
<b>120103</b>	<b>Other Taxes</b>	<b>1,600,170,000.00</b>	<b>1,600,170,000.00</b>	<b>51,955,338.94</b>	<b>267,788,181.51</b>	<b>16.7%</b>	<b>1,332,381,818.49</b>
12010301	Stamp Duty	1,201,000,000.00	1,201,000,000.00	-	300,000.00	0.0%	1,200,700,000.00
12010303	Development Tax/Levy	4,000,000.00	4,000,000.00	-	232,000.00	5.8%	3,768,000.00
12010307	Withholding Tax On Bank Deposits	100,000,000.00	100,000,000.00	42,337,931.48	135,839,746.71	135.8%	35,839,746.71
12010308	Withholding Tax on Non-limited Liability Company/Contractors	146,760,000.00	146,760,000.00	8,136,251.99	117,799,566.33	80.3%	28,960,433.67
12010309	Withholding Tax on Dividend	2,000,000.00	2,000,000.00	821,400.00	3,379,249.15	169.0%	1,379,249.15
12010310	Withholding Tax on Rent	3,000,000.00	3,000,000.00	570,705.47	9,629,519.32	321.0%	6,629,519.32
12010313	Withholding Tax on Contracts	410,000.00	410,000.00	89,050.00	178,100.00	43.4%	231,900.00
12010318	Property Tax	143,000,000.00	143,000,000.00	-	430,000.00	0.3%	142,570,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>9,785,449,000.00</b>	<b>16,085,449,000.00</b>	<b>1,857,045,253.43</b>	<b>9,841,586,918.40</b>	<b>61.2%</b>	<b>6,243,862,081.60</b>
<b>120201</b>	<b>Licenses - General</b>	<b>120,562,000.00</b>	<b>120,562,000.00</b>	<b>3,741,846.25</b>	<b>15,417,146.25</b>	<b>12.8%</b>	<b>105,144,853.75</b>
12020109	Registration of Voluntary Organization	962,000.00	962,000.00	30,000.00	30,000.00	3.1%	932,000.00
12020116	Cattle Dealer Licenses	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020119	Fishing Permits	5,000,000.00	5,000,000.00	15,000.00	30,000.00	0.6%	4,970,000.00
12020122	Produce Buying Licenses	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12020132	Motor Vehicle Licenses	15,000,000.00	15,000,000.00	-	3,205,000.00	21.4%	11,795,000.00
12020133	Drivers' Licenses	15,000,000.00	15,000,000.00	2,858,346.25	9,295,146.25	62.0%	5,704,853.75
12020134	Patent Medicine & Drug Stores Licenses	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00
12020135	Private School Licenses	1,800,000.00	1,800,000.00	200,000.00	200,000.00	11.1%	1,600,000.00
12020138	Forestry / Timber Licence	200,000.00	200,000.00	-	400,000.00	200.0%	200,000.00
12020141	Hide and Skin Buyers License	1,500,000.00	1,500,000.00	-	82,000.00	5.5%	1,418,000.00
12020145	Licence Renewal of Private Hospitals/Clinics	10,500,000.00	10,500,000.00	234,500.00	1,510,000.00	14.4%	8,990,000.00
12020146	Fire Safety Licence	1,000,000.00	1,000,000.00	404,000.00	665,000.00	66.5%	335,000.00
12020147	Licence of Hotels and Restaurants	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020157	Wild Animals Trophy License	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020158	Mining Activities Licence	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00

Code	Economic	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>120204</b>	<b>Fees - General</b>	<b>2,432,380,000.00</b>	<b>2,432,380,000.00</b>	<b>778,913,892.19</b>	<b>1,650,993,717.09</b>	<b>67.9%</b>	<b>781,386,282.91</b>
12020402	Mislleneous Road Traffic Registration Fees	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020405	Student Bonding Fees	26,125,000.00	26,125,000.00	10,891,594.00	10,891,594.00	41.7%	15,233,406.00
12020415	Trade Testing Fees	500,000.00	500,000.00	141,000.00	186,000.00	37.2%	314,000.00
12020417	Contractor Registration Fees	3,000,000.00	3,000,000.00	330,000.00	2,295,000.00	76.5%	705,000.00
12020420	Pilgrims Welfare Fees	3,000,000.00	3,000,000.00	4,695,000.00	4,695,000.00	156.5%	1,695,000.00
12020426	Court Summons Fees	10,200,000.00	10,200,000.00	4,596,049.00	4,596,049.00	45.1%	5,603,951.00
12020427	Tender Fees	98,800,000.00	98,800,000.00	27,203,505.00	61,894,155.00	62.6%	36,905,845.00
12020437	Deeds Registration Fees	6,000,000.00	6,000,000.00	-	456,500.00	7.6%	5,543,500.00
12020438	Survey / Planning / Building Fees	5,000,000.00	5,000,000.00	312,000.00	571,000.00	11.4%	4,429,000.00
12020441	Laboratory Fees	301,701,000.00	301,701,000.00	140,200,221.42	219,672,270.00	72.8%	82,028,730.00
12020445	Change Of Ownership Fees	2,500,000.00	2,500,000.00	1,966,507.00	1,966,507.00	78.7%	533,493.00
12020447	Land Use Fees	20,000,000.00	20,000,000.00	1,500,000.00	3,019,500.00	15.1%	16,980,500.00
12020448	Gate Fees	38,390,000.00	38,390,000.00	4,940,660.00	4,940,660.00	12.9%	33,449,340.00
12020449	Business/Trade Operating Fees	19,920,000.00	19,920,000.00	1,503,231.26	8,381,146.00	42.1%	11,538,854.00
12020450	Inspection Fees	1,000,000.00	1,000,000.00	293,850.00	339,750.00	34.0%	660,250.00
12020452	School/ Tuition/ Examination Fees	244,050,000.00	244,050,000.00	66,541,489.08	79,613,889.00	32.6%	164,436,111.00
12020453	Applications Fees	28,950,000.00	28,950,000.00	967,264.00	2,448,248.00	8.5%	26,501,752.00
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate	433,140,000.00	433,140,000.00	47,458,102.12	119,692,277.23	27.6%	313,447,722.77
12020456	School/ Tuition/ Registration / Examination	376,421,000.00	376,421,000.00	250,363,105.31	303,940,113.76	80.7%	72,480,886.24
12020458	Unity/Staff/Other School Fees/Levies	1,000,000.00	1,000,000.00	5,323,000.00	5,323,000.00	532.3%	4,323,000.00
12020462	Publication Fees	1,000,000.00	1,000,000.00	-	5,825,584.10	582.6%	4,825,584.10
12020463	Hospital Service Registration Fees	320,000.00	320,000.00	102,300.00	102,300.00	32.0%	217,700.00
12020464	Hospital Service Charges	108,722,000.00	108,722,000.00	58,092,003.43	123,782,781.00	113.9%	15,060,781.00
12020467	Training Fees	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
12020470	Hide and Skin inspection charges	691,000.00	691,000.00	7,000.00	7,000.00	1.0%	684,000.00
12020471	Private School Registration	10,300,000.00	10,300,000.00	1,570,000.00	1,800,000.00	17.5%	8,500,000.00
12020472	Certificate of Road Worthness	3,500,000.00	3,500,000.00	500,000.00	750,000.00	21.4%	2,750,000.00
12020473	Non refundable land application fees	7,000,000.00	7,000,000.00	2,388,170.00	2,680,970.00	38.3%	4,319,030.00
12020475	Heavy Duty Permit	2,300,000.00	2,300,000.00	1,100,000.00	1,250,000.00	54.3%	1,050,000.00
12020477	Registration of Audit and Accounting Firm	700,000.00	700,000.00	585,000.00	585,000.00	83.6%	115,000.00
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020483	Certificate of Occupancy	180,000,000.00	180,000,000.00	6,882,569.80	10,627,352.00	5.9%	169,372,648.00
12020484	Registration of Private Medical Institutions	3,600,000.00	3,600,000.00	30,000.00	665,000.00	18.5%	2,935,000.00
12020485	Consultancy Services Fees	15,050,000.00	15,050,000.00	1,394,600.00	2,844,752.00	18.9%	12,205,248.00
12020487	Layout Designment Fees	10,000,000.00	10,000,000.00	700,000.00	700,000.00	7.0%	9,300,000.00
12020491	Water Legalization Fees	7,000,000.00	7,000,000.00	486,500.00	1,232,500.00	17.6%	5,767,500.00
12020492	Water Charges	30,100,000.00	30,100,000.00	7,303,618.00	21,316,626.00	70.8%	8,783,374.00
12020493	Auto Mechanic Registration Fees	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	63,000,000.00	63,000,000.00	500,000.00	207,000,000.00	328.6%	144,000,000.00
12020495	Passenger Manifest and Way Bill	2,000,000.00	2,000,000.00	-	5,704,993.00	285.2%	3,704,993.00
12020497	Vetting of Contract Agreement	350,000,000.00	350,000,000.00	128,045,552.77	429,196,200.00	122.6%	79,196,200.00
<b>120205</b>	<b>Fines - General</b>	<b>9,950,000.00</b>	<b>9,950,000.00</b>	<b>2,505,236.00</b>	<b>3,536,336.01</b>	<b>35.5%</b>	<b>6,413,663.99</b>
12020501	Fines	550,000.00	550,000.00	-	1,031,100.01	187.5%	481,100.01
12020502	Court Fines	9,400,000.00	9,400,000.00	2,505,236.00	2,505,236.00	26.7%	6,894,764.00
<b>120206</b>	<b>Sales - General</b>	<b>1,374,195,000.00</b>	<b>1,374,195,000.00</b>	<b>317,471,546.24</b>	<b>606,015,990.81</b>	<b>44.1%</b>	<b>768,179,009.19</b>
12020601	Sales Of Journal & Publications	340,000.00	340,000.00	14,000.00	417,500.00	122.8%	77,500.00
12020602	Sales of Books	300,000.00	300,000.00	-	-	0.0%	300,000.00
12020603	Sales of Cards	46,183,000.00	46,183,000.00	19,830,943.00	27,059,353.00	58.6%	19,123,647.00
12020604	Sales of Stores / Scraps / Unserviceable Items	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
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	738,841,000.00	738,841,000.00	252,869,425.50	501,223,612.31	67.8%	237,617,387.69
12020614	Sales of Government Buildings	190,000,000.00	190,000,000.00	-	-	0.0%	190,000,000.00
12020616	Sales of Application Forms	130,281,000.00	130,281,000.00	27,853,750.50	58,236,033.50	44.7%	72,044,966.50
12020623	Advertisement	65,250,000.00	65,250,000.00	16,703,427.24	18,428,000.00	28.2%	46,822,000.00
12020624	Livestock Sales	1,000,000.00	1,000,000.00	-	451,492.00	45.1%	548,508.00
12020628	Sales of Condemned stores and Vehicles	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
12020630	Sales of Women Centre Product and Hire of Equipments	200,000.00	200,000.00	200,000.00	200,000.00	100.0%	-

Code	Economic	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>120207</b>	<b>Earnings - General</b>	<b>798,343,000.00</b>	<b>798,343,000.00</b>	<b>258,141,798.75</b>	<b>319,969,632.00</b>	<b>40.1%</b>	<b>478,373,368.00</b>
12020701	Earnings From Consultancy Services	4,500,000.00	4,500,000.00	3,350,000.00	3,350,000.00	74.4%	1,150,000.00
12020703	Earnings From Hire Of Plants & Equipment	2,500,000.00	2,500,000.00	-	708,000.00	28.3%	1,792,000.00
12020707	Earnings from Medical Services	199,188,000.00	199,188,000.00	88,062,250.00	96,324,570.00	48.4%	102,863,430.00
12020710	Earnings from Guest Houses	46,080,000.00	46,080,000.00	810,000.00	19,800,650.00	43.0%	26,279,350.00
12020713	Earnings From Library Services	1,000,000.00	1,000,000.00	5,000.00	168,000.00	16.8%	832,000.00
12020714	Earnings From ICT Services	6,500,000.00	6,500,000.00	835,000.25	1,975,054.00	30.4%	4,524,946.00
12020716	Earnings from Hire of Information Equipment	500,000.00	500,000.00	7,000.00	7,000.00	1.4%	493,000.00
12020717	Earning from Shows and Exhibitions	150,000.00	150,000.00	100,000.00	100,000.00	66.7%	50,000.00
12020718	Irrigation Water Charges	5,000,000.00	5,000,000.00	178,000.00	178,000.00	3.6%	4,822,000.00
12020719	Farm Plots and Land Charges	400,000.00	400,000.00	-	550,000.00	137.5%	150,000.00
12020720	Hire of Sump Lorry	300,000.00	300,000.00	100,000.00	100,000.00	33.3%	200,000.00
12020722	Drug Revolving Fund	286,700,000.00	286,700,000.00	115,692,962.50	129,878,632.00	45.3%	156,821,368.00
12020723	Car Hire / SUV Services	6,000,000.00	6,000,000.00	812,985.50	3,928,958.00	65.5%	2,071,042.00
12020724	Catering Services	73,000,000.00	73,000,000.00	33,874,718.00	34,374,718.00	47.1%	38,625,282.00
12020727	Export Free Zone Proceeds	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020728	Proceeds from Number Plates	51,425,000.00	51,425,000.00	1,600,400.00	5,129,250.00	10.0%	46,295,750.00
12020729	Earning from Parks and Gardens	2,600,000.00	2,600,000.00	-	-	0.0%	2,600,000.00
12020731	Printing Revenue	3,500,000.00	3,500,000.00	484,800.00	484,800.00	13.9%	3,015,200.00
12020732	Airport / Hajj Operation Proceeds	75,000,000.00	75,000,000.00	11,430,100.50	13,000,000.00	17.3%	62,000,000.00
12020733	Earnings from Hall Hire	29,000,000.00	29,000,000.00	798,582.00	9,912,000.00	34.2%	19,088,000.00
<b>120208</b>	<b>Rent on Government Buildings - General</b>	<b>121,200,000.00</b>	<b>121,200,000.00</b>	<b>140,000.00</b>	<b>140,000.00</b>	<b>0.1%</b>	<b>121,060,000.00</b>
12020801	Rent on Government Quarters	105,000,000.00	105,000,000.00	140,000.00	140,000.00	0.1%	104,860,000.00
12020803	Rent on Government Buildings	16,200,000.00	16,200,000.00	-	-	0.0%	16,200,000.00
<b>120209</b>	<b>Rent on Land &amp; Others - General</b>	<b>124,000,000.00</b>	<b>124,000,000.00</b>	<b>933,308.00</b>	<b>11,382,317.00</b>	<b>9.2%</b>	<b>112,617,683.00</b>
12020901	Rent on Government Land	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12020908	Ground Rent and Penalties	114,000,000.00	114,000,000.00	933,308.00	11,382,317.00	10.0%	102,617,683.00
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>4,103,973,000.00</b>	<b>4,103,973,000.00</b>	<b>495,047,626.00</b>	<b>6,167,256,436.77</b>	<b>150.3%</b>	<b>- 2,063,283,436.77</b>
12021004	Motor Vehicle Refurbishing Loan	85,000,000.00	85,000,000.00	14,800,000.00	35,200,000.00	41.4%	49,800,000.00
12021006	Refunds - PAYE for FG Staffs in the State	13,000,000.00	13,000,000.00	4,512,400.00	5,314,835,679.27	40883.4%	5,301,835,679.27
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	200,000,000.00	200,000,000.00	49,803,297.00	49,803,297.00	24.9%	150,196,703.00
12021010	Repayment of Bicycle Loan	3,000,000,000.00	15,973,000.00	-	1,800,000.00	11.3%	14,173,000.00
12021012	Refund of Overpayment	-	-	-	285,531.50	-	285,531.50
12021015	Repayment of Owner Occupier	70,000,000.00	70,000,000.00	19,330,200.00	19,330,200.00	27.6%	50,669,800.00
12021017	Repayment of Motor Vehicle Loan	15,973,000.00	3,000,000,000.00	406,601,729.00	746,001,729.00	24.9%	2,253,998,271.00
12021018	Repayment of Professional Advances	720,000,000.00	720,000,000.00	-	-	0.0%	720,000,000.00
<b>120212</b>	<b>Interest Earned</b>	<b>700,000,000.00</b>	<b>1,000,000,000.00</b>	<b>-</b>	<b>66,575,342.47</b>	<b>6.7%</b>	<b>933,424,657.53</b>
12021212	Interest on Treasury Bills and Fixed Deposit	700,000,000.00	1,000,000,000.00	-	66,575,342.47	6.7%	933,424,657.53
<b>120213</b>	<b>Reimbursement - General</b>	<b>846,000.00</b>	<b>6,000,846,000.00</b>	<b>150,000.00</b>	<b>1,000,300,000.00</b>	<b>16.7%</b>	<b>5,000,546,000.00</b>
12021302	Audit Fees	510,000.00	510,000.00	150,000.00	300,000.00	58.8%	210,000.00
12021307	Assistance for Up-keeps of Rehabilitation Centres	336,000.00	336,000.00	-	-	0.0%	336,000.00
12021316	PHCN Refund	-	6,000,000,000.00	-	1,000,000,000.00	16.7%	5,000,000,000.00
<b>13</b>	<b>AID AND GRANTS</b>	<b>71,414,381,000.00</b>	<b>98,424,381,000.00</b>	<b>21,356,497,112.30</b>	<b>41,734,872,666.77</b>	<b>42.4%</b>	<b>56,689,508,333.23</b>
<b>1301</b>	<b>AID</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>3,397,601.00</b>	<b>5,755,201.00</b>	<b>48.0%</b>	<b>6,244,799.00</b>
<b>130101</b>	<b>DOMESTIC AID</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>3,397,601.00</b>	<b>5,755,201.00</b>	<b>48.0%</b>	<b>6,244,799.00</b>
13010102	CAPITAL DOMESTIC AID	12,000,000.00	12,000,000.00	3,397,601.00	5,755,201.00	48.0%	6,244,799.00
<b>1302</b>	<b>GRANTS</b>	<b>71,402,381,000.00</b>	<b>98,412,381,000.00</b>	<b>21,353,099,511.30</b>	<b>41,729,117,465.77</b>	<b>42.4%</b>	<b>56,683,263,534.23</b>
<b>130201</b>	<b>DOMESTIC GRANTS</b>	<b>64,396,781,000.00</b>	<b>90,906,781,000.00</b>	<b>20,670,849,146.30</b>	<b>41,046,867,100.77</b>	<b>45.2%</b>	<b>49,859,913,899.23</b>
13020102	CAPITAL GRANTS FROM FGN	25,921,940,000.00	51,583,940,000.00	16,237,259,786.83	19,970,925,637.00	38.7%	31,613,014,363.00
13020103	CURRENT GRANTS FROM LGAS	32,664,441,000.00	33,240,441,000.00	560,245,014.28	16,229,163,860.96	48.8%	17,011,277,139.04
13020104	CAPITAL GRANTS FROM LGAS	5,810,400,000.00	6,082,400,000.00	3,873,344,345.19	4,846,777,602.81	79.7%	1,235,622,397.19
<b>130202</b>	<b>FOREIGN GRANTS</b>	<b>7,005,600,000.00</b>	<b>7,505,600,000.00</b>	<b>682,250,365.00</b>	<b>682,250,365.00</b>	<b>9.1%</b>	<b>6,823,349,635.00</b>
13020202	CAPITAL FOREIGN GRANTS	7,005,600,000.00	7,505,600,000.00	682,250,365.00	682,250,365.00	9.1%	6,823,349,635.00
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>3,400,000,000.00</b>	<b>3,776,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,776,000,000.00</b>
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>3,400,000,000.00</b>	<b>3,776,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,776,000,000.00</b>
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	<b>3,400,000,000.00</b>	<b>3,776,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,776,000,000.00</b>
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	3,400,000,000.00	3,776,000,000.00	-	-	0.0%	3,776,000,000.00

## 2.D Expenditure by Administrative Classification

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

Jigawa State Government Budget Performance Report 2023 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>185,075,000,000.00</b>	<b>242,775,000,000.00</b>	<b>38,375,092,773.17</b>	<b>118,147,533,278.45</b>	<b>48.7%</b>	<b>124,627,466,721.55</b>
<b>010000000000</b>	<b>Administrative</b>	<b>18,762,065,000.00</b>	<b>24,797,365,000.00</b>	<b>5,926,027,882.70</b>	<b>12,487,558,236.97</b>	<b>50.4%</b>	<b>12,309,806,763.03</b>
<b>011100000000</b>	<b>Government House</b>	<b>4,171,300,000.00</b>	<b>8,341,300,000.00</b>	<b>3,049,733,757.02</b>	<b>3,554,323,860.50</b>	<b>42.6%</b>	<b>4,786,976,139.50</b>
011100100100	Government House	2,610,500,000.00	2,610,500,000.00	937,576,337.13	1,003,230,887.96	38.4%	1,607,269,112.04
011100100200	Deputy Governor's Office	388,600,000.00	558,600,000.00	131,262,648.99	427,719,423.65	76.6%	130,880,576.35
011111300100	Directorate of Protocol	186,700,000.00	186,700,000.00	152,765,488.55	153,992,818.40	82.5%	32,707,181.60
011101000100	Due Process & Project Monitoring Bureau	116,400,000.00	116,400,000.00	21,350,047.08	76,523,335.14	65.7%	39,876,664.86
011103700100	Pilgrim Welfare Agency	538,300,000.00	538,300,000.00	30,391,337.00	96,830,031.30	18.0%	441,469,968.70
011100800100	State Emergency Management Agency	330,800,000.00	4,330,800,000.00	1,776,387,898.27	1,796,027,364.05	41.5%	2,534,772,635.95
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>	<b>5,706,465,000.00</b>	<b>6,787,465,000.00</b>	<b>1,236,926,395.16</b>	<b>4,606,307,428.87</b>	<b>67.9%</b>	<b>2,181,157,571.13</b>
016100100100	Office of the SSG Admin & Finance Directorate	1,440,560,000.00	2,201,560,000.00	58,657,940.40	1,958,611,226.54	89.0%	242,948,773.46
016102100200	Liaison Office Kaduna	9,615,000.00	9,615,000.00	1,298,987.40	3,941,962.20	41.0%	5,673,037.80
016102100300	Liaison Office Lagos	15,550,000.00	15,550,000.00	4,149,074.79	9,580,670.45	61.6%	5,969,329.55
016102100400	Liaison Office Kano	1,440,000.00	1,440,000.00	300,000.00	903,000.00	62.7%	537,000.00
016102100500	Liaison Office Abuja	69,900,000.00	69,900,000.00	1,632,013.97	21,195,900.23	30.3%	48,704,099.77
016100200100	Chieftaincy & Religious Affairs Department	2,970,500,000.00	3,140,500,000.00	992,890,248.03	1,650,884,650.23	52.6%	1,489,615,349.77
016100300100	Research, Evaluation and Political Affairs Directorate	149,700,000.00	149,700,000.00	4,410,014.21	122,234,409.16	81.7%	27,465,590.84
016100400100	Special Service Directorate	1,038,000,000.00	1,188,000,000.00	168,235,703.37	833,603,197.07	70.2%	354,396,802.93
016100500100	Council Affairs Department	11,200,000.00	11,200,000.00	5,352,413.00	5,352,413.00	47.8%	5,847,587.00
<b>016200000000</b>	<b>Ministry of Special Duties</b>	<b>-</b>	<b>53,300,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>53,300,000.00</b>
016200100100	Ministry of Special Duties	-	53,300,000.00	-	-	0.0%	53,300,000.00
<b>011200000000</b>	<b>State House of Assembly</b>	<b>4,656,900,000.00</b>	<b>4,856,900,000.00</b>	<b>547,633,906.73</b>	<b>2,011,629,262.76</b>	<b>41.4%</b>	<b>2,845,270,737.24</b>
011200300100	State House of Assembly	4,519,200,000.00	4,719,200,000.00	522,219,998.23	1,982,054,683.54	42.0%	2,737,145,316.46
011200400100	Assembly Service Commission	137,700,000.00	137,700,000.00	25,413,908.51	29,574,579.23	21.5%	108,125,420.77
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>	<b>3,165,700,000.00</b>	<b>3,365,700,000.00</b>	<b>881,702,019.62</b>	<b>1,549,443,178.43</b>	<b>46.0%</b>	<b>1,816,256,821.57</b>
012500100100	Office of the Head of State Civil Service	824,300,000.00	924,300,000.00	316,325,902.52	397,286,386.28	43.0%	527,013,613.72
012500100200	Establishment and Service Matters Directorate	540,900,000.00	540,900,000.00	125,233,612.12	377,252,643.19	69.7%	163,647,356.81
012500100300	Manpower Development and Training Directorate	70,000,000.00	70,000,000.00	48,043,500.00	48,043,500.00	68.6%	21,956,500.00
012500100400	Directorate of Salary and Pension Administration	547,000,000.00	647,000,000.00	108,436,029.25	224,039,081.15	34.6%	422,960,918.85
012500100500	Manpower Development Institute	146,400,000.00	146,400,000.00	51,700,468.00	74,583,594.00	50.9%	71,816,406.00
012500100600	Guidance and Counselling Department	27,100,000.00	27,100,000.00	3,220,487.40	18,761,559.00	69.2%	8,338,441.00
012500200100	State Pension	1,010,000,000.00	1,010,000,000.00	228,742,020.33	409,476,414.81	40.5%	600,523,585.19
<b>014000000000</b>	<b>Office of the Auditor General</b>	<b>409,600,000.00</b>	<b>628,600,000.00</b>	<b>119,865,271.84</b>	<b>329,811,744.46</b>	<b>52.5%</b>	<b>298,788,255.54</b>
014000100100	Office of the State Auditor General	110,100,000.00	174,100,000.00	33,543,467.25	63,653,190.85	36.6%	110,446,809.15
014000200100	Office of the Auditor General Local Government Audit	279,500,000.00	379,500,000.00	86,321,804.59	266,158,553.61	70.1%	113,341,446.39
014000300100	Audit Service Commission	20,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00
<b>014700000000</b>	<b>Civil Service Commission</b>	<b>44,000,000.00</b>	<b>59,000,000.00</b>	<b>26,112,248.13</b>	<b>29,778,399.33</b>	<b>50.5%</b>	<b>29,221,600.68</b>
014700100100	Civil Service Commission	44,000,000.00	59,000,000.00	26,112,248.13	29,778,399.33	50.5%	29,221,600.68
<b>014800000000</b>	<b>State Independent Electoral Commission</b>	<b>51,500,000.00</b>	<b>51,500,000.00</b>	<b>22,076,584.00</b>	<b>22,076,584.00</b>	<b>42.9%</b>	<b>29,423,416.00</b>
014800100100	State Independent Electoral Commission	51,500,000.00	51,500,000.00	22,076,584.00	22,076,584.00	42.9%	29,423,416.00
<b>014900000000</b>	<b>Local Government Service Commission</b>	<b>556,600,000.00</b>	<b>653,600,000.00</b>	<b>41,977,700.20</b>	<b>384,187,778.62</b>	<b>58.8%</b>	<b>269,412,221.38</b>
014900100100	Local Government Service Commission	556,600,000.00	653,600,000.00	41,977,700.20	384,187,778.62	58.8%	269,412,221.38

Jigawa State Government Budget Performance Report 2023 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>020000000000</b>	<b>Economic</b>	<b>60,329,512,000.00</b>	<b>97,132,512,000.00</b>	<b>14,273,088,511.77</b>	<b>50,542,974,371.45</b>	<b>52.0%</b>	<b>46,589,537,628.55</b>
<b>021500000000</b>	<b>Ministry of Agriculture &amp; Natural Resources</b>	<b>7,479,366,000.00</b>	<b>7,750,366,000.00</b>	<b>256,314,014.59</b>	<b>684,220,112.84</b>	<b>8.8%</b>	<b>7,066,145,887.17</b>
021500100100	Ministry of Agriculture & Natural Resources	1,606,600,000.00	1,856,600,000.00	120,507,350.50	278,157,653.45	15.0%	1,578,442,346.55
021502100100	Jigawa State Agricultural Research Institute	219,000,000.00	219,000,000.00	30,162,588.00	91,544,673.84	41.8%	127,455,326.16
021510200100	Jigawa State Agricultural & Rural Development Authority	5,290,666,000.00	5,311,666,000.00	89,812,938.09	278,098,196.32	5.2%	5,033,567,803.69
021511500100	Farmers And Herdsman Board	363,100,000.00	363,100,000.00	15,831,138.00	36,419,589.23	10.0%	326,680,410.77
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>9,468,328,000.00</b>	<b>14,768,328,000.00</b>	<b>6,145,420,334.24</b>	<b>10,211,587,047.05</b>	<b>69.1%</b>	<b>4,556,740,952.95</b>
022000100100	Ministry of Finance	2,403,100,000.00	6,703,100,000.00	2,248,169,993.14	3,167,320,582.04	47.3%	3,535,779,417.96
022000700100	Office of the Accountant General	1,687,990,000.00	2,687,990,000.00	378,505,323.32	885,706,710.35	33.0%	1,802,193,289.65
022000700200	Treasury Department (Stabilization Fund Provision)	200,000,000.00	200,000,000.00	46,250,000.01	138,750,000.03	69.4%	61,249,999.97
022000200100	Debt Management Unit	5,000,000,000.00	5,000,000,000.00	3,458,445,032.55	5,974,049,587.61	119.5%	- 974,049,587.61
022000800100	State Internal Revenue Service	177,328,000.00	177,328,000.00	14,049,985.22	45,760,167.02	25.8%	131,567,832.98
<b>023800000000</b>	<b>Ministry of Budget and Economic Planning</b>	<b>1,775,100,000.00</b>	<b>5,366,100,000.00</b>	<b>31,080,317.58</b>	<b>68,667,523.12</b>	<b>1.3%</b>	<b>5,297,432,476.89</b>
023800100100	Ministry of Budget and Economic Planning	1,667,500,000.00	5,248,500,000.00	6,913,754.70	31,859,014.10	0.6%	5,216,640,985.90
023800100200	Economic Planning Board	18,000,000.00	28,000,000.00	-	3,755,550.00	13.4%	24,244,450.00
023800200100	Jigawa State Bureau of Statistics	89,600,000.00	89,600,000.00	24,166,562.88	33,052,959.02	36.9%	56,547,040.99
<b>022200000000</b>	<b>Ministry Of Commerce, Industries and Co-operatives</b>	<b>2,843,218,000.00</b>	<b>2,933,218,000.00</b>	<b>525,173,973.28</b>	<b>600,269,612.11</b>	<b>20.5%</b>	<b>2,332,948,387.89</b>
022200100100	Ministry of Commerce, Industries and Co-operatives	2,669,990,000.00	2,759,990,000.00	512,812,956.53	572,944,604.16	20.8%	2,187,045,395.84
022200200100	Mineral Resources Development Agency	59,855,000.00	59,855,000.00	3,712,841.75	18,676,832.95	31.2%	41,178,167.05
022200300100	State Investment Promotion Agency	113,373,000.00	113,373,000.00	8,648,175.00	8,648,175.00	7.6%	104,724,825.00
<b>022700000000</b>	<b>Jigawa State Agency for Youth Empowerment and Employment</b>	<b>1,173,700,000.00</b>	<b>1,460,700,000.00</b>	<b>240,728,661.25</b>	<b>397,876,371.90</b>	<b>27.2%</b>	<b>1,062,823,628.10</b>
022700100100	Jigawa State Youth Empowerment and Employment	1,173,700,000.00	1,460,700,000.00	240,728,661.25	397,876,371.90	27.2%	1,062,823,628.10
<b>023400000000</b>	<b>Ministry of Works &amp; Transport</b>	<b>26,214,470,000.00</b>	<b>52,001,470,000.00</b>	<b>5,547,004,559.20</b>	<b>32,419,051,896.05</b>	<b>62.3%</b>	<b>19,582,418,103.95</b>
023400100100	Ministry of Works & Transport	18,104,650,000.00	41,723,650,000.00	5,286,836,411.96	26,335,782,856.44	63.1%	15,387,867,143.56
023400400100	Jigawa Roads Maintenance Agency	5,630,110,000.00	7,638,110,000.00	4,003,607.38	5,086,378,708.97	66.6%	2,551,731,291.04
023400800100	Rural Electricity Board	2,064,510,000.00	2,224,510,000.00	231,683,784.62	932,335,888.90	41.9%	1,292,174,111.11
023400900100	Fire Service Directorate	415,200,000.00	415,200,000.00	24,480,755.25	64,554,441.75	15.5%	350,645,558.25
<b>025200000000</b>	<b>Ministry Of Water Resources</b>	<b>9,629,743,000.00</b>	<b>11,106,743,000.00</b>	<b>1,420,143,758.50</b>	<b>5,595,079,629.63</b>	<b>50.4%</b>	<b>5,511,663,370.37</b>
025200100100	Ministry of Water Resources	3,422,660,000.00	3,459,660,000.00	1,076,310,930.67	2,901,369,999.42	83.9%	558,290,000.59
025210200100	Jigawa state Water Board	1,162,372,000.00	1,682,372,000.00	64,015,780.85	399,903,278.19	23.8%	1,282,468,721.81
025210300100	Rural Water Supply and Sanitation Agency	2,584,510,000.00	2,584,510,000.00	74,484,425.06	199,099,459.63	7.7%	2,385,410,540.38
025210400100	Small Town Water Supply Agency	2,460,201,000.00	3,380,201,000.00	205,332,621.93	2,094,706,892.40	62.0%	1,285,494,107.60
<b>026000000000</b>	<b>Ministry Of Land , Housing, Urban &amp; Regional Development</b>	<b>1,745,587,000.00</b>	<b>1,745,587,000.00</b>	<b>107,222,893.14</b>	<b>566,222,178.76</b>	<b>32.4%</b>	<b>1,179,364,821.24</b>
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	531,299,000.00	531,299,000.00	20,934,601.71	103,873,530.70	19.6%	427,425,469.30
026000200100	Jigawa State Housing Authority	484,482,000.00	484,482,000.00	20,028,597.88	296,271,826.93	61.2%	188,210,173.08
026000300100	Urban Development Board	176,806,000.00	176,806,000.00	30,770,618.50	66,416,498.47	37.6%	110,389,501.53
026000400100	Dutse Capital Development Authority (DCDA)	553,000,000.00	553,000,000.00	35,489,075.06	99,660,322.67	18.0%	453,339,677.34
<b>030000000000</b>	<b>Law &amp; Justice</b>	<b>4,048,231,000.00</b>	<b>4,698,831,000.00</b>	<b>860,418,516.64</b>	<b>1,746,282,740.83</b>	<b>37.2%</b>	<b>2,952,548,259.17</b>
<b>031800000000</b>	<b>Judiciary</b>	<b>3,698,966,000.00</b>	<b>4,245,566,000.00</b>	<b>801,797,982.22</b>	<b>1,574,780,336.76</b>	<b>37.1%</b>	<b>2,670,785,663.24</b>
031800500100	High Court of Justice	1,274,016,000.00	1,611,916,000.00	449,142,336.03	674,388,008.78	41.8%	937,527,991.22
031800600100	Sharia Court of Appeal	2,217,300,000.00	2,297,300,000.00	334,464,329.82	801,823,238.93	34.9%	1,495,476,761.08
031801100100	Judicial Service Commission	207,650,000.00	336,350,000.00	18,191,316.38	98,569,089.06	29.3%	237,780,910.95
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>349,265,000.00</b>	<b>453,265,000.00</b>	<b>58,620,534.42</b>	<b>171,502,404.07</b>	<b>37.8%</b>	<b>281,762,595.93</b>
032600100100	Ministry of Justice	261,000,000.00	311,000,000.00	44,486,951.83	147,015,035.08	47.3%	163,984,964.92
032600200100	Justice Sector and Law Reform Commission	48,265,000.00	48,265,000.00	14,133,582.59	24,487,368.99	50.7%	23,777,631.01
032600300100	Jigawa State Anti-Corruption Commission	40,000,000.00	94,000,000.00	-	-	0.0%	94,000,000.00

Jigawa State Government Budget Performance Report 2023 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>05000000000</b>	<b>Social</b>	<b>101,935,192,000.00</b>	<b>116,146,292,000.00</b>	<b>17,315,557,862.06</b>	<b>53,370,717,929.19</b>	<b>46.0%</b>	<b>62,775,574,070.81</b>
<b>05140000000</b>	<b>Ministry of Women Affairs</b>	<b>3,412,371,000.00</b>	<b>3,412,371,000.00</b>	<b>31,638,414.15</b>	<b>132,776,052.21</b>	<b>3.9%</b>	<b>3,279,594,947.79</b>
051400100100	Ministry of Women Affairs & Social Development	1,121,007,000.00	1,121,007,000.00	12,993,803.40	51,616,912.60	4.6%	1,069,390,087.40
051400200100	Jigawa State Rehabilitation Board	2,291,364,000.00	2,291,364,000.00	18,644,610.75	81,159,139.61	3.5%	2,210,204,860.39
<b>05170000000</b>	<b>Ministry of Basic Education</b>	<b>32,749,041,000.00</b>	<b>34,277,041,000.00</b>	<b>5,268,402,750.34</b>	<b>16,701,212,728.27</b>	<b>48.7%</b>	<b>17,575,828,271.73</b>
051700100100	Ministry of Basic Education	-	1,528,000,000.00	-	-	0.0%	1,528,000,000.00
051701000100	Agency for Mass Education	289,047,000.00	289,047,000.00	31,955,121.13	73,187,491.93	25.3%	215,859,508.08
051701100100	Nomadic Education Agency	893,700,000.00	893,700,000.00	169,416,663.43	530,244,274.48	59.3%	363,455,725.52
051701200100	Library Board	102,530,000.00	102,530,000.00	15,928,712.75	41,265,174.65	40.2%	61,264,825.35
051700300100	State Universal Basic Education Board	11,037,226,000.00	11,037,226,000.00	374,153,182.14	2,303,667,762.53	20.9%	8,733,558,237.47
051700300300	Inspectorate Headquarters & Zones	256,538,000.00	256,538,000.00	138,999,594.00	138,999,594.00	54.2%	117,538,406.00
051700300400	Local Education Authority	20,170,000,000.00	20,170,000,000.00	4,537,949,476.90	13,613,848,430.69	67.5%	6,556,151,569.32
<b>05630000000</b>	<b>Ministry of Higher Education, Science &amp; Technology</b>	<b>29,296,314,000.00</b>	<b>35,623,314,000.00</b>	<b>6,022,814,014.75</b>	<b>17,916,722,248.06</b>	<b>50.3%</b>	<b>17,706,591,751.94</b>
056300100100	Ministry of Higher Education, Science & Technology	9,305,700,000.00	11,900,700,000.00	2,797,014,244.26	7,304,033,488.29	61.4%	4,596,666,511.71
056300100200	State Educational Inspectorate & Monitoring Unit	44,261,000.00	44,261,000.00	5,145,388.28	8,782,584.20	19.8%	35,478,415.80
056301800100	Jigawa State Polytechnic	2,175,970,000.00	2,265,970,000.00	320,306,170.79	709,248,481.39	31.3%	1,556,721,518.62
056301800200	Biyaminu Usman Polytechnic Hadejia	1,462,166,000.00	1,462,166,000.00	150,452,135.48	606,766,492.70	41.5%	855,399,507.30
056301900100	Jigawa State College of Education	1,580,800,000.00	1,626,800,000.00	399,371,931.85	1,071,445,619.72	65.9%	555,354,380.28
056302100100	Sule Lamido University	5,758,144,000.00	8,191,144,000.00	468,131,928.21	3,614,759,605.90	44.1%	4,576,384,394.10
056305500100	Science & Technical Education Board	1,526,482,000.00	2,228,482,000.00	298,713,078.97	1,269,218,575.04	57.0%	959,263,424.96
056305600100	Jigawa State Scholarship Board	2,709,400,000.00	2,709,400,000.00	489,164,785.66	1,047,410,703.66	38.7%	1,661,989,296.34
056302600100	Dutse Model / Capital School	449,184,000.00	468,184,000.00	130,180,093.05	311,175,374.72	66.5%	157,008,625.28
056306000100	Jigawa State College of Education and Legal Studies	1,326,668,000.00	1,376,668,000.00	170,257,753.35	430,739,318.27	31.3%	945,928,681.73
056306100100	Institute of Information Technology	731,000,000.00	831,000,000.00	63,482,358.89	234,753,426.93	28.2%	596,246,573.08
056306300100	Islamic Education Bureau	1,814,400,000.00	2,106,400,000.00	568,193,218.92	1,068,080,896.02	50.7%	1,038,319,103.98
056306400100	Bamaina Academy	89,900,000.00	89,900,000.00	4,664,652.30	10,401,656.90	11.6%	79,498,343.10
056306500100	Jigawa State College of Remedial and Advanced Studies	322,239,000.00	322,239,000.00	157,736,274.75	229,906,024.33	71.3%	92,332,975.67
<b>05210000000</b>	<b>Ministry of Health</b>	<b>29,288,320,000.00</b>	<b>33,634,020,000.00</b>	<b>5,086,993,508.23</b>	<b>16,773,651,426.30</b>	<b>49.9%</b>	<b>16,860,368,573.70</b>
052100100100	Ministry of Health	12,359,364,000.00	16,298,364,000.00	1,234,206,949.38	8,131,921,290.92	49.9%	8,166,442,709.08
052100300100	Babura General Hospital	372,020,000.00	372,020,000.00	116,109,670.26	205,939,815.86	55.4%	166,080,184.14
052100400100	Birnin Kudu General Hospital	631,180,000.00	631,180,000.00	151,981,588.32	413,519,757.58	65.5%	217,660,242.42
052100500100	Birniwa General Hospital	297,200,000.00	297,200,000.00	67,175,461.24	182,611,602.16	61.4%	114,588,397.84
052100600100	Dutse General Hospital	770,000,000.00	770,000,000.00	231,444,414.07	564,589,069.11	73.3%	205,410,930.89
052100700100	Gumel General Hospital	505,650,000.00	505,650,000.00	71,019,591.34	193,215,846.64	38.2%	312,434,153.36
052100800100	Gwaram Cottage Hospital	205,261,000.00	205,261,000.00	25,047,248.43	74,541,716.63	36.3%	130,719,283.37
052100900100	Hadejia General Hospital	917,400,000.00	917,400,000.00	79,053,503.94	393,384,025.07	42.9%	524,015,974.93
052101000100	Hadejia Tuberculosis and Leprosy Hospital	63,766,000.00	63,766,000.00	9,885,994.66	18,785,984.18	29.5%	44,980,015.82
052101100100	Jahun General Hospital	436,000,000.00	436,000,000.00	140,377,538.57	256,810,025.97	58.9%	179,189,974.03
052101200100	Kafin Hausa (Bulangu) Cottage Hospital	122,305,000.00	122,305,000.00	19,164,703.54	83,067,495.18	67.9%	39,237,504.82
052101300100	Kafin Hausa General Hospital	246,400,000.00	246,400,000.00	51,390,232.00	171,530,286.60	69.6%	74,869,713.40
052101400100	Kazaure General Hospital	568,000,000.00	568,000,000.00	129,485,696.19	312,189,301.72	55.0%	255,810,698.28
052101500100	Kazaure Psychiatric Hospital	43,803,000.00	43,803,000.00	8,589,348.15	27,241,931.19	62.2%	16,561,068.81
052101600100	Ringim General Hospital	413,400,000.00	413,400,000.00	60,304,935.11	178,549,905.91	43.2%	234,850,094.09
052101700100	Jigawa State Agency for the Control of AIDS	51,470,000.00	51,470,000.00	758,926.71	4,955,500.00	9.6%	46,514,500.00
052101800100	Primary Health Care Development Agency	4,297,500,000.00	4,673,500,000.00	57,520,723.63	1,144,343,363.72	24.5%	3,529,156,636.28
052101900200	Primary Health Care Development LGA Management Office	5,106,000,000.00	5,106,000,000.00	2,335,104,277.70	3,564,106,529.12	69.8%	1,541,893,470.88
052101900100	Office of the Provost College of Nursing Science	56,000,000.00	56,000,000.00	6,921,370.00	18,926,393.00	33.8%	37,073,607.00
052102000100	College of Nursing Science Birnin Kudu	493,400,000.00	524,100,000.00	92,754,907.88	246,330,066.42	47.0%	277,769,933.59
052102200100	College of Nursing Science Hadejia	27,800,000.00	27,800,000.00	9,826,360.00	9,826,360.00	35.3%	17,973,640.00
052102300100	College of Nursing Science Babura	33,127,000.00	33,127,000.00	-	-	0.0%	33,127,000.00
052102400100	College of Health Science and Technology Jahun	276,774,000.00	276,774,000.00	89,423,533.13	209,577,164.14	75.7%	67,196,835.87
052102500100	Rasheed Shekoni Specialist Hospital	964,500,000.00	964,500,000.00	89,336,034.00	357,577,495.20	37.1%	606,922,504.80
052102700100	School of Nursing Babura	30,000,000.00	30,000,000.00	10,110,500.00	10,110,500.00	33.7%	19,889,500.00

Jigawa State Government Budget Performance Report 2023 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>05130000000</b>	<b>Ministry of Information, Youth, Sports &amp; Culture</b>	<b>1,159,110,000.00</b>	<b>1,159,110,000.00</b>	<b>215,289,590.24</b>	<b>354,200,452.28</b>	<b>30.6%</b>	<b>804,909,547.72</b>
051300100100	Ministry of Information Youths, Sports and Culture	281,560,000.00	281,560,000.00	37,417,888.39	92,591,228.03	32.9%	188,968,771.98
051300200100	History and Culture Bureau	56,656,000.00	56,656,000.00	8,780,749.25	19,777,596.30	34.9%	36,878,403.70
051300300100	Jigawa State Television	144,317,000.00	144,317,000.00	31,318,436.36	67,899,825.85	47.0%	76,417,174.16
051300400100	Jigawa State Broadcasting Corporation (Radio)	162,500,000.00	162,500,000.00	70,783,566.00	79,853,670.00	49.1%	82,646,330.00
051300500100	Jigawa State Printing Press	37,200,000.00	37,200,000.00	938,473.00	938,473.00	2.5%	36,261,527.00
051300700100	Jigawa State Sports Council	476,877,000.00	476,877,000.00	66,050,477.25	93,139,659.11	19.5%	383,737,340.89
<b>05350000000</b>	<b>Ministry of Environment</b>	<b>5,746,436,000.00</b>	<b>7,656,836,000.00</b>	<b>490,621,792.35</b>	<b>1,278,051,253.27</b>	<b>16.7%</b>	<b>6,378,784,746.73</b>
053500100100	Ministry of Environment	4,997,350,000.00	6,887,750,000.00	300,613,122.43	820,110,165.19	11.9%	6,067,639,834.81
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	502,400,000.00	522,400,000.00	180,634,327.12	447,541,258.08	85.7%	74,858,741.92
053505600100	Alternative Energy Agency	246,686,000.00	246,686,000.00	9,374,342.80	10,399,830.00	4.2%	236,286,170.00
<b>05510000000</b>	<b>Ministry of Local Government</b>	<b>283,600,000.00</b>	<b>383,600,000.00</b>	<b>199,797,792.00</b>	<b>214,103,768.80</b>	<b>55.8%</b>	<b>169,496,231.20</b>
055100100100	Ministry Of Local Government	283,600,000.00	383,600,000.00	199,797,792.00	214,103,768.80	55.8%	169,496,231.20

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

**Jigawa State Government Budget Performance Report 2023 Q3 - Personnel Expenditure by Administrative Classification**

Code	Administrative Unit	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
	<b>Total Personnel Expenditure</b>	<b>57,120,000,000.00</b>	<b>58,713,300,000.00</b>	<b>13,745,249,822.20</b>	<b>37,217,346,130.59</b>	<b>63.4%</b>	<b>21,495,953,869.41</b>
<b>01000000000</b>	<b>Administrative</b>	<b>4,329,060,000.00</b>	<b>4,434,060,000.00</b>	<b>755,631,246.07</b>	<b>2,000,525,925.84</b>	<b>45.1%</b>	<b>2,433,534,074.16</b>
<b>01110000000</b>	<b>Government House</b>	<b>145,500,000.00</b>	<b>145,500,000.00</b>	<b>29,912,855.33</b>	<b>93,288,112.98</b>	<b>64.1%</b>	<b>52,211,887.02</b>
011100100100	Government House	42,500,000.00	42,500,000.00	8,417,973.38	25,399,213.58	59.8%	17,100,786.42
011100100200	Deputy Governor's Office	8,900,000.00	8,900,000.00	2,294,563.80	6,858,266.40	77.1%	2,041,733.60
011111300100	Directorate of Protocol	2,700,000.00	2,700,000.00	613,415.55	1,840,745.40	68.2%	859,254.60
011101000100	Due Process & Project Monitoring Bureau	41,400,000.00	41,400,000.00	9,052,345.40	27,664,427.20	66.8%	13,735,572.80
011103700100	Pilgrim Welfare Agency	29,200,000.00	29,200,000.00	6,047,545.00	18,556,429.30	63.5%	10,643,570.70
011100800100	State Emergency Management Agency	20,800,000.00	20,800,000.00	3,487,012.20	12,969,031.10	62.4%	7,830,968.90
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>637,560,000.00</b>	<b>637,560,000.00</b>	<b>77,679,763.50</b>	<b>270,081,266.44</b>	<b>42.4%</b>	<b>367,478,733.56</b>
016100100100	Office of the SSG Admin & Finance Directorate	559,060,000.00	559,060,000.00	58,657,940.40	212,655,658.43	38.0%	346,404,341.57
016102100200	Liaison Office Kaduna	5,200,000.00	5,200,000.00	1,298,987.40	3,941,962.20	75.8%	1,258,037.80
016102100300	Liaison Office Lagos	3,900,000.00	3,900,000.00	989,238.54	2,956,561.24	75.8%	943,438.76
016102100500	Liaison Office Abuja	4,900,000.00	4,900,000.00	1,632,013.97	4,536,073.37	92.6%	363,926.63
016100200100	Chieftaincy & Religious Affairs Department	30,500,000.00	30,500,000.00	7,197,186.60	21,591,559.80	70.8%	8,908,440.20
016100300100	Research, Evaluation and Political Affairs Directorate	4,300,000.00	4,300,000.00	789,863.60	3,168,085.40	73.7%	1,131,914.60
016100400100	Special Service Directorate	29,200,000.00	29,200,000.00	7,114,533.00	21,231,366.01	72.7%	7,968,633.99
016100500100	Council Affairs Department	500,000.00	500,000.00	-	-	0.0%	500,000.00
<b>01120000000</b>	<b>State House of Assembly</b>	<b>962,200,000.00</b>	<b>962,200,000.00</b>	<b>77,978,239.98</b>	<b>342,644,014.81</b>	<b>35.6%</b>	<b>619,555,985.19</b>
011200300100	State House of Assembly	940,500,000.00	940,500,000.00	76,295,081.48	336,800,185.59	35.8%	603,699,814.41
011200400100	Assembly Service Commission	21,700,000.00	21,700,000.00	1,683,158.51	5,843,829.23	26.9%	15,856,170.77
<b>01250000000</b>	<b>Office of the Head of State Civil Service</b>	<b>2,370,500,000.00</b>	<b>2,470,500,000.00</b>	<b>510,954,135.88</b>	<b>1,162,072,185.43</b>	<b>47.0%</b>	<b>1,308,427,814.57</b>
012500100100	Office of the Head of State Civil Service	256,700,000.00	256,700,000.00	42,128,432.52	123,088,916.28	48.0%	133,611,083.72
012500100200	Establishment and Service Matters Directorate	533,700,000.00	533,700,000.00	123,969,961.38	373,708,073.19	70.0%	159,991,926.81
012500100400	Directorate of Salary and Pension Administration	524,200,000.00	624,200,000.00	104,158,352.25	219,761,404.15	35.2%	404,438,595.85
012500100500	Manpower Development Institute	43,800,000.00	43,800,000.00	11,441,563.00	34,324,689.00	78.4%	9,475,311.00
012500100600	Guidance and Counselling Department	2,100,000.00	2,100,000.00	513,806.40	1,712,688.00	81.6%	387,312.00
012500200100	State Pension	1,010,000,000.00	1,010,000,000.00	228,742,020.33	409,476,414.81	40.5%	600,523,585.19
<b>01400000000</b>	<b>Office of the Auditor General</b>	<b>153,000,000.00</b>	<b>158,000,000.00</b>	<b>32,895,586.25</b>	<b>100,559,589.85</b>	<b>63.6%</b>	<b>57,440,410.15</b>
014000100100	Office of the State Auditor General	75,500,000.00	75,500,000.00	16,763,786.25	46,873,509.85	62.1%	28,626,490.15
014000200100	Office of the Auditor General Local Government Audit	77,500,000.00	77,500,000.00	16,131,800.00	53,686,080.00	69.3%	23,813,920.00
014000300100	Audit Service Commission	-	5,000,000.00	-	-	0.0%	5,000,000.00
<b>01470000000</b>	<b>Civil Service Commission</b>	<b>14,000,000.00</b>	<b>14,000,000.00</b>	<b>7,289,751.13</b>	<b>10,955,902.33</b>	<b>78.3%</b>	<b>3,044,097.68</b>
014700100100	Civil Service Commission	14,000,000.00	14,000,000.00	7,289,751.13	10,955,902.33	78.3%	3,044,097.68
<b>01480000000</b>	<b>State Independent Electoral Commission</b>	<b>31,500,000.00</b>	<b>31,500,000.00</b>	<b>17,681,584.00</b>	<b>17,681,584.00</b>	<b>56.1%</b>	<b>13,818,416.00</b>
014800100100	State Independent Electoral Commission	31,500,000.00	31,500,000.00	17,681,584.00	17,681,584.00	56.1%	13,818,416.00
<b>01490000000</b>	<b>Local Government Service Commission</b>	<b>14,800,000.00</b>	<b>14,800,000.00</b>	<b>1,239,330.00</b>	<b>3,243,270.00</b>	<b>21.9%</b>	<b>11,556,730.00</b>
014900100100	Local Government Service Commission	14,800,000.00	14,800,000.00	1,239,330.00	3,243,270.00	21.9%	11,556,730.00
<b>02000000000</b>	<b>Economic</b>	<b>4,110,742,000.00</b>	<b>5,131,742,000.00</b>	<b>927,380,662.92</b>	<b>2,510,627,446.96</b>	<b>48.9%</b>	<b>2,621,114,553.04</b>
<b>02150000000</b>	<b>Ministry of Agriculture &amp; Natural Resources</b>	<b>849,666,000.00</b>	<b>870,666,000.00</b>	<b>202,089,727.08</b>	<b>566,139,419.83</b>	<b>65.0%</b>	<b>304,526,580.18</b>
021500100100	Ministry of Agriculture & Natural Resources	334,000,000.00	334,000,000.00	75,149,950.50	228,827,753.45	68.5%	105,172,246.55
021502100100	Jigawa State Agricultural Research Institute	124,800,000.00	124,800,000.00	28,105,323.00	89,097,808.84	71.4%	35,702,191.16
021510200100	Jigawa State Agricultural & Rural Development Authority	332,566,000.00	353,566,000.00	86,930,554.88	224,989,739.24	63.6%	128,576,260.77
021511500100	Farmers And Herdsman Board	58,300,000.00	58,300,000.00	11,903,898.70	23,224,118.30	39.8%	35,075,881.70
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>2,038,628,000.00</b>	<b>3,038,628,000.00</b>	<b>456,035,639.27</b>	<b>1,122,776,355.40</b>	<b>37.0%</b>	<b>1,915,851,644.60</b>
022000100100	Ministry of Finance	361,100,000.00	361,100,000.00	78,988,818.75	239,569,056.37	66.3%	121,530,943.63
022000700100	Office of the Accountant General	1,606,000,000.00	2,606,000,000.00	364,370,653.32	843,302,700.35	32.4%	1,762,697,299.65
022000800100	State Internal Revenue Service	71,528,000.00	71,528,000.00	12,676,167.20	39,904,598.68	55.8%	31,623,401.32

Jigawa State Government Budget Performance Report 2023 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>02380000000</b>	<b>Ministry of Budget and Economic Planning</b>	<b>63,800,000.00</b>	<b>63,800,000.00</b>	<b>10,374,517.58</b>	<b>31,177,571.24</b>	<b>48.9%</b>	<b>32,622,428.77</b>
023800100100	Ministry of Budget and Economic Planning	45,000,000.00	45,000,000.00	6,913,754.70	20,741,264.10	46.1%	24,258,735.90
023800200100	Jigawa State Bureau of Statistics	18,800,000.00	18,800,000.00	3,460,762.88	10,436,307.14	55.5%	8,363,692.87
<b>02220000000</b>	<b>Ministry Of Commerce, Industries and Co-operatives</b>	<b>97,923,000.00</b>	<b>97,923,000.00</b>	<b>19,636,370.90</b>	<b>58,291,530.20</b>	<b>59.5%</b>	<b>39,631,469.80</b>
022200100100	Ministry of Commerce, Industries and Co-operatives	77,700,000.00	77,700,000.00	16,723,529.15	51,358,777.25	66.1%	26,341,222.75
022200200100	Mineral Resources Development Agency	12,900,000.00	12,900,000.00	2,912,841.75	6,932,752.95	53.7%	5,967,247.05
022200300100	State Investment Promotion Agency	7,323,000.00	7,323,000.00	-	-	0.0%	7,323,000.00
<b>02270000000</b>	<b>Jigawa State Agency for Youth Empowerment and Employment</b>	<b>74,100,000.00</b>	<b>74,100,000.00</b>	<b>16,918,661.25</b>	<b>51,066,371.90</b>	<b>68.9%</b>	<b>23,033,628.10</b>
022700100100	Jigawa State Youth Empowerment and Employment	74,100,000.00	74,100,000.00	16,918,661.25	51,066,371.90	68.9%	23,033,628.10
<b>02340000000</b>	<b>Ministry of Works &amp; Transport</b>	<b>308,595,000.00</b>	<b>308,595,000.00</b>	<b>68,730,552.75</b>	<b>204,211,188.19</b>	<b>66.2%</b>	<b>104,383,811.81</b>
023400100100	Ministry of Works & Transport	182,000,000.00	182,000,000.00	40,033,836.75	117,901,582.05	64.8%	64,098,417.95
023400400100	Jigawa Roads Maintenance Agency	13,460,000.00	13,460,000.00	2,834,607.38	8,846,610.82	65.7%	4,613,389.19
023400800100	Rural Electricity Board	23,135,000.00	23,135,000.00	5,895,405.38	17,422,605.58	75.3%	5,712,394.43
023400900100	Fire Service Directorate	90,000,000.00	90,000,000.00	19,966,703.25	60,040,389.75	66.7%	29,959,610.25
<b>02520000000</b>	<b>Ministry Of Water Resources</b>	<b>424,783,000.00</b>	<b>424,783,000.00</b>	<b>98,241,926.85</b>	<b>299,682,677.39</b>	<b>70.5%</b>	<b>125,100,322.61</b>
025200100100	Ministry of Water Resources	24,400,000.00	24,400,000.00	4,263,097.13	12,981,281.73	53.2%	11,418,718.28
025210200100	Jigawa state Water Board	175,272,000.00	175,272,000.00	42,694,991.85	129,150,748.01	73.7%	46,121,251.99
025210300100	Rural Water Supply and Sanitation Agency	33,100,000.00	33,100,000.00	7,123,207.88	22,070,071.36	66.7%	11,029,928.65
025210400100	Small Town Water Supply Agency	192,011,000.00	192,011,000.00	44,160,630.00	135,480,576.30	70.6%	56,530,423.70
<b>02600000000</b>	<b>Ministry Of Land , Housing, Urban &amp; Regional Development</b>	<b>253,247,000.00</b>	<b>253,247,000.00</b>	<b>55,353,267.25</b>	<b>177,282,332.82</b>	<b>70.0%</b>	<b>75,964,667.18</b>
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	78,532,000.00	78,532,000.00	19,080,618.00	57,183,353.70	72.8%	21,348,646.30
026000200100	Jigawa State Housing Authority	12,482,000.00	12,482,000.00	3,352,749.88	9,950,007.18	79.7%	2,531,992.83
026000300100	Urban Development Board	64,233,000.00	64,233,000.00	14,630,757.50	44,609,637.47	69.4%	19,623,362.53
026000400100	Dutse Capital Development Authority (DCDA)	98,000,000.00	98,000,000.00	18,289,141.88	65,539,334.48	66.9%	32,460,665.53
<b>03000000000</b>	<b>Law &amp; Justice</b>	<b>1,909,261,000.00</b>	<b>2,108,861,000.00</b>	<b>359,572,470.35</b>	<b>1,170,141,391.04</b>	<b>55.5%</b>	<b>938,719,608.96</b>
<b>03180000000</b>	<b>Judiciary</b>	<b>1,699,496,000.00</b>	<b>1,894,096,000.00</b>	<b>311,879,703.88</b>	<b>1,044,209,650.97</b>	<b>55.1%</b>	<b>849,886,349.03</b>
031800500100	High Court of Justice	533,496,000.00	645,596,000.00	122,014,854.75	347,260,527.50	53.8%	298,335,472.50
031800600100	Sharia Court of Appeal	1,041,000,000.00	1,121,000,000.00	171,673,532.76	639,032,441.87	57.0%	481,967,558.14
031801100100	Judicial Service Commission	125,000,000.00	127,500,000.00	18,911,316.38	57,916,681.61	45.4%	69,583,318.40
<b>03260000000</b>	<b>Ministry of Justice</b>	<b>209,765,000.00</b>	<b>214,765,000.00</b>	<b>47,692,766.47</b>	<b>125,931,740.07</b>	<b>58.6%</b>	<b>88,833,259.93</b>
032600100100	Ministry of Justice	180,500,000.00	180,500,000.00	39,587,803.88	107,472,991.08	59.5%	73,027,008.92
032600200100	Justice Sector and Law Reform Commission	29,265,000.00	29,265,000.00	8,104,962.59	18,458,748.99	63.1%	10,806,251.01
032600300100	Jigawa State Anti-Corruption Commission	-	5,000,000.00	-	-	0.0%	5,000,000.00
<b>05000000000</b>	<b>Social</b>	<b>46,770,937,000.00</b>	<b>47,038,637,000.00</b>	<b>11,702,665,442.86</b>	<b>31,536,051,366.74</b>	<b>67.0%</b>	<b>15,502,585,633.26</b>
<b>05140000000</b>	<b>Ministry of Women Affairs</b>	<b>325,882,000.00</b>	<b>325,882,000.00</b>	<b>21,827,145.15</b>	<b>107,216,783.21</b>	<b>32.9%</b>	<b>218,665,216.79</b>
051400100100	Ministry of Women Affairs & Social Development	51,558,000.00	51,558,000.00	10,776,803.40	33,651,912.60	65.3%	17,906,087.40
051400200100	Jigawa State Rehabilitation Board	274,324,000.00	274,324,000.00	11,050,341.75	73,564,870.61	26.8%	200,759,129.39
<b>05170000000</b>	<b>Ministry of Basic Education</b>	<b>21,520,034,000.00</b>	<b>21,520,034,000.00</b>	<b>4,961,587,460.05</b>	<b>14,567,978,743.68</b>	<b>67.7%</b>	<b>6,952,055,256.32</b>
051701000100	Agency for Mass Education	83,700,000.00	83,700,000.00	29,185,630.13	68,798,000.93	82.2%	14,901,999.08
051701100100	Nomadic Education Agency	635,700,000.00	635,700,000.00	147,275,988.53	429,773,489.29	67.6%	205,926,510.71
051701200100	Library Board	59,270,000.00	59,270,000.00	15,179,112.75	39,522,174.65	66.7%	19,747,825.35
051700300100	State Universal Basic Education Board	314,826,000.00	314,826,000.00	92,997,657.75	277,037,054.13	88.0%	37,788,945.87
051700300300	Inspectorate Headquarters & Zones	256,538,000.00	256,538,000.00	138,999,594.00	138,999,594.00	54.2%	117,538,406.00
051700300400	Local Education Authority	20,170,000,000.00	20,170,000,000.00	4,537,949,476.90	13,613,848,430.69	67.5%	6,556,151,569.32
<b>05630000000</b>	<b>Ministry of Higher Education, Science &amp; Technology</b>	<b>11,982,563,000.00</b>	<b>12,229,563,000.00</b>	<b>2,887,022,564.17</b>	<b>8,683,596,927.63</b>	<b>71.0%</b>	<b>3,545,966,072.37</b>
056300100100	Ministry of Higher Education, Science & Technology	5,182,000,000.00	5,182,000,000.00	1,220,593,325.25	3,678,311,555.06	71.0%	1,503,688,444.94
056300100200	State Educational Inspectorate & Monitoring Unit	1,261,000.00	1,261,000.00	260,861.40	782,584.20	62.1%	478,415.80
056301800100	Jigawa State Polytechnic	886,760,000.00	886,760,000.00	194,673,315.38	581,464,477.88	65.6%	305,295,522.13
056301800200	Bilyaminu Usman Polytechnic Hadejia	664,986,000.00	664,986,000.00	141,311,138.55	434,126,638.55	65.3%	230,859,361.45
056301900100	Jigawa State College of Education	1,336,300,000.00	1,382,300,000.00	331,081,293.75	992,633,019.72	71.8%	389,666,980.28
056302100100	Sule Lamido University	1,145,000,000.00	1,346,000,000.00	337,713,732.25	985,238,449.81	73.2%	360,761,550.19
056305500100	Science & Technical Education Board	668,272,000.00	668,272,000.00	158,652,443.25	476,904,151.57	71.4%	191,367,848.43
056305600100	Jigawa State Scholarship Board	10,100,000.00	10,100,000.00	2,061,045.25	5,928,062.25	58.7%	4,171,937.75
056302600100	Dutse Model / Capital School	187,700,000.00	187,700,000.00	43,957,173.05	131,773,376.68	70.2%	55,926,623.32
056306000100	Jigawa State College of Education and Legal Studies	514,956,000.00	514,956,000.00	127,943,714.50	379,786,844.02	73.8%	135,169,155.98
056306100100	Institute of Information Technology	246,500,000.00	246,500,000.00	60,350,196.50	180,724,911.57	73.3%	65,775,088.44
056306300100	Islamic Education Bureau	996,400,000.00	996,400,000.00	249,150,357.00	749,038,034.10	75.2%	247,361,965.90
056306400100	Bamaina Academy	10,600,000.00	10,600,000.00	2,114,552.30	6,343,656.90	59.8%	4,256,343.10
056306500100	Jigawa State College of Remedial and Advanced Studies	131,728,000.00	131,728,000.00	17,159,415.75	80,541,165.33	61.1%	51,186,834.67

Jigawa State Government Budget Performance Report 2023 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>05210000000</b>	<b>Ministry of Health</b>	<b>11,952,738,000.00</b>	<b>11,973,438,000.00</b>	<b>3,528,006,439.04</b>	<b>7,428,951,509.27</b>	<b>62.0%</b>	<b>4,544,486,490.73</b>
052100100100	Ministry of Health	1,050,000,000.00	1,050,000,000.00	292,269,047.15	916,487,320.67	87.3%	133,512,679.33
052100300100	Babura General Hospital	263,500,000.00	263,500,000.00	45,813,374.26	135,643,519.86	51.5%	127,856,480.14
052100400100	Birnin Kudu General Hospital	528,100,000.00	528,100,000.00	133,384,466.32	394,922,635.58	74.8%	133,177,364.42
052100500100	Birniwa General Hospital	187,800,000.00	187,800,000.00	42,338,441.40	125,354,993.16	66.7%	62,445,006.84
052100600100	Dutse General Hospital	607,000,000.00	607,000,000.00	158,053,414.07	467,962,069.11	77.1%	139,037,930.89
052100700100	Gumel General Hospital	389,200,000.00	389,200,000.00	32,628,407.34	96,605,676.64	24.8%	292,594,323.36
052100800100	Gwaram Cottage Hospital	154,761,000.00	154,761,000.00	19,239,588.43	56,964,316.63	36.8%	97,796,683.37
052100900100	Hadejia General Hospital	733,800,000.00	733,800,000.00	49,317,570.57	146,018,689.33	19.9%	587,781,310.67
052101000100	Hadejia Tuberculosis and Leprosy Hospital	56,500,000.00	56,500,000.00	4,538,994.66	13,438,984.18	23.8%	43,061,015.82
052101100100	Jahun General Hospital	303,000,000.00	303,000,000.00	59,380,568.57	175,813,055.97	58.0%	127,186,944.03
052101200100	Kafin Hausa (Bulangu) Cottage Hospital	99,100,000.00	99,100,000.00	19,164,703.54	76,546,475.18	77.2%	22,553,524.82
052101300100	Kafin Hausa General Hospital	193,900,000.00	193,900,000.00	31,971,415.26	127,993,798.12	66.0%	65,906,201.88
052101400100	Kazaure General Hospital	445,000,000.00	445,000,000.00	74,060,683.44	219,277,709.80	49.3%	225,722,290.20
052101500100	Kazaure Psychiatric Hospital	37,003,000.00	37,003,000.00	7,715,218.15	24,803,881.19	67.0%	12,199,118.81
052101600100	Ringim General Hospital	334,800,000.00	334,800,000.00	60,304,935.11	178,549,905.91	53.3%	156,250,094.09
052101800100	Primary Health Care Development Agency	88,500,000.00	88,500,000.00	21,535,009.08	63,760,517.08	72.0%	24,739,482.92
052101900200	Primary Health Care Development LGA Management Office	5,106,000,000.00	5,106,000,000.00	2,335,104,277.70	3,564,106,529.12	69.8%	1,541,893,470.88
052102000100	College of Nursing Science Birnin Kudu	419,000,000.00	439,700,000.00	92,754,907.88	224,810,423.42	51.1%	214,889,576.59
052102400100	College of Health Science and Technology Jahun	175,274,000.00	175,274,000.00	48,431,416.13	151,649,547.14	86.5%	23,624,452.87
052102500100	Rasheed Shekoni Specialist Hospital	780,500,000.00	780,500,000.00	-	268,241,461.20	34.4%	512,258,538.80
<b>05130000000</b>	<b>Ministry of Information, Youth, Sports &amp; Culture</b>	<b>393,934,000.00</b>	<b>393,934,000.00</b>	<b>127,142,553.88</b>	<b>248,230,017.42</b>	<b>63.0%</b>	<b>145,703,982.58</b>
051300100100	Ministry of Information Youths, Sports and Culture	94,190,000.00	94,190,000.00	22,805,966.89	69,226,012.03	73.5%	24,963,987.98
051300200100	History and Culture Bureau	26,556,000.00	26,556,000.00	6,609,249.25	17,606,096.30	66.3%	8,949,903.70
051300300100	Jigawa State Television	65,811,000.00	65,811,000.00	19,021,487.50	55,602,876.99	84.5%	10,208,123.02
051300400100	Jigawa State Broadcasting Corporation (Radio)	100,500,000.00	100,500,000.00	65,375,819.00	65,375,819.00	65.1%	35,124,181.00
051300700100	Jigawa State Sports Council	106,877,000.00	106,877,000.00	13,330,031.25	40,419,213.11	37.8%	66,457,786.89
<b>05350000000</b>	<b>Ministry of Environment</b>	<b>543,586,000.00</b>	<b>543,586,000.00</b>	<b>155,220,632.57</b>	<b>463,912,760.73</b>	<b>85.3%</b>	<b>79,673,239.27</b>
053500100100	Ministry of Environment	115,000,000.00	115,000,000.00	26,892,644.85	80,963,822.85	70.4%	34,036,177.15
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	425,400,000.00	425,400,000.00	127,557,540.12	381,153,003.08	89.6%	44,246,996.92
053505600100	Alternative Energy Agency	3,186,000.00	3,186,000.00	770,447.60	1,795,934.80	56.4%	1,390,065.20
<b>05510000000</b>	<b>Ministry of Local Government</b>	<b>52,200,000.00</b>	<b>52,200,000.00</b>	<b>21,858,648.00</b>	<b>36,164,624.80</b>	<b>69.3%</b>	<b>16,035,375.20</b>
055100100100	Ministry Of Local Government	52,200,000.00	52,200,000.00	21,858,648.00	36,164,624.80	69.3%	16,035,375.20

**Table 6: Overhead Expenditure by Administrative Classification**

**Jigawa State Government Budget Performance Report 2023 Q3 - Overhead Expenditure by Administrative Classification**

Code	Administrative Unit	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
	<b>Total Overhead Expenditure</b>	<b>26,642,421,000.00</b>	<b>34,922,421,000.00</b>	<b>8,894,587,645.85</b>	<b>18,748,506,071.66</b>	<b>53.7%</b>	<b>16,173,914,928.34</b>
<b>010000000000</b>	<b>Administrative</b>	<b>7,600,446,000.00</b>	<b>8,221,746,000.00</b>	<b>1,944,232,982.40</b>	<b>4,929,819,278.62</b>	<b>60.0%</b>	<b>3,291,926,721.38</b>
<b>011100000000</b>	<b>Government House</b>	<b>1,723,200,000.00</b>	<b>1,743,200,000.00</b>	<b>804,707,127.89</b>	<b>1,028,929,388.51</b>	<b>59.0%</b>	<b>714,270,611.49</b>
011100100100	Government House	686,000,000.00	686,000,000.00	548,640,480.00	548,640,480.00	80.0%	137,359,520.00
011100100200	Deputy Governor's Office	309,400,000.00	329,400,000.00	66,016,595.57	207,921,992.62	63.1%	121,478,007.38
011111300100	Directorate of Protocol	184,000,000.00	184,000,000.00	152,152,073.00	152,152,073.00	82.7%	31,847,927.00
011101000100	Due Process & Project Monitoring Bureau	63,000,000.00	63,000,000.00	12,284,301.25	38,113,907.94	60.5%	24,886,092.06
011103700100	Pilgrim Welfare Agency	460,800,000.00	460,800,000.00	24,343,792.00	78,273,602.00	17.0%	382,526,398.00
011100800100	State Emergency Management Agency	20,000,000.00	20,000,000.00	1,269,886.07	3,827,332.95	19.1%	16,172,667.05
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>	<b>1,609,105,000.00</b>	<b>2,018,405,000.00</b>	<b>174,660,570.23</b>	<b>1,368,036,043.29</b>	<b>67.8%</b>	<b>650,368,956.71</b>
016100100100	Office of the SSG Admin & Finance Directorate	339,200,000.00	428,500,000.00	-	405,951,539.40	94.7%	22,548,460.60
016102100200	Liaison Office Kaduna	4,415,000.00	4,415,000.00	-	-	0.0%	4,415,000.00
016102100300	Liaison Office Lagos	11,650,000.00	11,650,000.00	3,159,836.25	6,624,109.21	56.9%	5,025,890.79
016102100400	Liaison Office Kano	1,440,000.00	1,440,000.00	300,000.00	903,000.00	62.7%	537,000.00
016102100500	Liaison Office Abuja	65,000,000.00	65,000,000.00	-	16,659,826.86	25.6%	48,340,173.14
016100200100	Chieftaincy & Religious Affairs Department	162,000,000.00	332,000,000.00	1,107,000.00	1,107,000.00	0.3%	330,893,000.00
016100300100	Research, Evaluation and Political Affairs Directorate	145,400,000.00	145,400,000.00	3,620,150.61	119,066,323.76	81.9%	26,333,676.24
016100400100	Special Service Directorate	869,300,000.00	1,019,300,000.00	161,121,170.37	812,371,831.06	79.7%	206,928,168.94
016100500100	Council Affairs Department	10,700,000.00	10,700,000.00	5,352,413.00	5,352,413.00	50.0%	5,347,587.00
<b>011200000000</b>	<b>State House of Assembly</b>	<b>2,786,700,000.00</b>	<b>2,786,700,000.00</b>	<b>464,916,918.75</b>	<b>1,595,315,950.00</b>	<b>57.2%</b>	<b>1,191,384,050.00</b>
011200300100	State House of Assembly	2,670,700,000.00	2,670,700,000.00	441,186,168.75	1,571,585,200.00	58.8%	1,099,114,800.00
011200400100	Assembly Service Commission	116,000,000.00	116,000,000.00	23,730,750.00	23,730,750.00	20.5%	92,269,250.00
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>	<b>734,500,000.00</b>	<b>734,500,000.00</b>	<b>366,352,883.74</b>	<b>382,975,993.00</b>	<b>52.1%</b>	<b>351,524,007.00</b>
012500100100	Office of the Head of State Civil Service	547,500,000.00	547,500,000.00	269,802,470.00	269,802,470.00	49.3%	277,697,530.00
012500100200	Establishment and Service Matters Directorate	7,200,000.00	7,200,000.00	1,263,650.74	3,544,570.00	49.2%	3,655,430.00
012500100300	Manpower Development and Training Directorate	70,000,000.00	70,000,000.00	48,043,500.00	48,043,500.00	68.6%	21,956,500.00
012500100400	Directorate of Salary and Pension Administration	7,200,000.00	7,200,000.00	4,277,677.00	4,277,677.00	59.4%	2,922,323.00
012500100500	Manpower Development Institute	77,600,000.00	77,600,000.00	40,258,905.00	40,258,905.00	51.9%	37,341,095.00
012500100600	Guidance and Counselling Department	25,000,000.00	25,000,000.00	2,706,681.00	17,048,871.00	68.2%	7,951,129.00
<b>014000000000</b>	<b>Office of the Auditor General</b>	<b>171,441,000.00</b>	<b>267,041,000.00</b>	<b>70,564,614.59</b>	<b>153,194,898.20</b>	<b>57.4%</b>	<b>113,846,101.80</b>
014000100100	Office of the State Auditor General	19,200,000.00	59,800,000.00	14,784,581.00	14,784,581.00	24.7%	45,015,419.00
014000200100	Office of the Auditor General Local Government Audit	133,241,000.00	188,241,000.00	55,780,033.59	138,410,317.20	73.5%	49,830,682.80
014000300100	Audit Service Commission	19,000,000.00	19,000,000.00	-	-	0.0%	19,000,000.00
<b>014700000000</b>	<b>Civil Service Commission</b>	<b>27,000,000.00</b>	<b>42,000,000.00</b>	<b>18,822,497.00</b>	<b>18,822,497.00</b>	<b>44.8%</b>	<b>23,177,503.00</b>
014700100100	Civil Service Commission	27,000,000.00	42,000,000.00	18,822,497.00	18,822,497.00	44.8%	23,177,503.00
<b>014800000000</b>	<b>State Independent Electoral Commission</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>4,395,000.00</b>	<b>4,395,000.00</b>	<b>22.0%</b>	<b>15,605,000.00</b>
014800100100	State Independent Electoral Commission	20,000,000.00	20,000,000.00	4,395,000.00	4,395,000.00	22.0%	15,605,000.00
<b>014900000000</b>	<b>Local Government Service Commission</b>	<b>528,500,000.00</b>	<b>609,900,000.00</b>	<b>39,813,370.20</b>	<b>378,149,508.62</b>	<b>62.0%</b>	<b>231,750,491.38</b>
014900100100	Local Government Service Commission	528,500,000.00	609,900,000.00	39,813,370.20	378,149,508.62	62.0%	231,750,491.38

Jigawa State Government Budget Performance Report 2023 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>02000000000</b>	<b>Economic</b>	<b>9,932,140,000.00</b>	<b>15,409,140,000.00</b>	<b>2,992,816,910.00</b>	<b>7,836,564,465.19</b>	<b>50.9%</b>	<b>7,572,575,534.81</b>
<b>02150000000</b>	<b>Ministry of Agriculture &amp; Natural Resources</b>	<b>40,400,000.00</b>	<b>40,400,000.00</b>	<b>10,019,287.51</b>	<b>16,936,215.93</b>	<b>41.9%</b>	<b>23,463,784.07</b>
021500100100	Ministry of Agriculture & Natural Resources	18,600,000.00	18,600,000.00	4,352,400.00	7,324,900.00	39.4%	11,275,100.00
021502100100	Jigawa State Agricultural Research Institute	4,200,000.00	4,200,000.00	2,057,265.00	2,446,865.00	58.3%	1,753,135.00
021510200100	Jigawa State Agricultural & Rural Development Authority	12,800,000.00	12,800,000.00	2,882,383.21	4,580,030.00	35.8%	8,219,970.00
021511500100	Farmers And Herdsman Board	4,800,000.00	4,800,000.00	727,239.30	2,584,420.93	53.8%	2,215,579.07
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>963,700,000.00</b>	<b>2,863,700,000.00</b>	<b>353,904,992.41</b>	<b>1,013,839,505.71</b>	<b>35.4%</b>	<b>1,849,860,494.29</b>
022000100100	Ministry of Finance	695,000,000.00	2,595,000,000.00	351,731,174.39	890,441,143.37	34.3%	1,704,558,856.63
022000700100	Office of the Accountant General	27,900,000.00	27,900,000.00	800,000.00	2,400,000.00	8.6%	25,500,000.00
022000200100	Debt Management Unit	200,000,000.00	200,000,000.00	-	115,142,794.00	57.6%	84,857,206.00
022000800100	State Internal Revenue Service	40,800,000.00	40,800,000.00	1,373,818.02	5,855,568.34	14.4%	34,944,431.66
<b>02380000000</b>	<b>Ministry of Budget and Economic Planning</b>	<b>1,272,620,000.00</b>	<b>4,837,620,000.00</b>	<b>145,800.00</b>	<b>15,174,951.88</b>	<b>0.3%</b>	<b>4,822,445,048.12</b>
023800100100	Ministry of Budget and Economic Planning	1,248,900,000.00	4,803,900,000.00	-	9,362,750.00	0.2%	4,794,537,250.00
023800100200	Economic Planning Board	18,000,000.00	28,000,000.00	-	3,755,550.00	13.4%	24,244,450.00
023800200100	Jigawa State Bureau of Statistics	5,720,000.00	5,720,000.00	145,800.00	2,056,651.88	36.0%	3,663,348.12
<b>02220000000</b>	<b>Ministry Of Commerce, Industries and Co-operatives</b>	<b>30,745,000.00</b>	<b>30,745,000.00</b>	<b>14,318,700.00</b>	<b>14,318,700.00</b>	<b>46.6%</b>	<b>16,426,300.00</b>
022200100100	Ministry of Commerce, Industries and Co-operatives	14,090,000.00	14,090,000.00	5,611,525.00	5,611,525.00	39.8%	8,478,475.00
022200200100	Mineral Resources Development Agency	2,455,000.00	2,455,000.00	800,000.00	800,000.00	32.6%	1,655,000.00
022200300100	State Investment Promotion Agency	14,200,000.00	14,200,000.00	7,907,175.00	7,907,175.00	55.7%	6,292,825.00
<b>02270000000</b>	<b>Jigawa State Agency for Youth Empowerment and Employment</b>	<b>12,250,000.00</b>	<b>12,250,000.00</b>	<b>4,626,000.00</b>	<b>4,626,000.00</b>	<b>37.8%</b>	<b>7,624,000.00</b>
022700100100	Jigawa State Youth Empowerment and Employment	12,250,000.00	12,250,000.00	4,626,000.00	4,626,000.00	37.8%	7,624,000.00
<b>02340000000</b>	<b>Ministry of Works &amp; Transport</b>	<b>4,651,325,000.00</b>	<b>4,651,325,000.00</b>	<b>1,489,884,022.40</b>	<b>3,948,109,271.79</b>	<b>84.9%</b>	<b>703,215,728.21</b>
023400100100	Ministry of Works & Transport	4,031,100,000.00	4,031,100,000.00	1,394,217,701.01	3,562,287,081.01	88.4%	468,812,918.99
023400400100	Jigawa Roads Maintenance Agency	16,650,000.00	16,650,000.00	1,169,000.00	11,744,000.00	70.5%	4,906,000.00
023400800100	Rural Electricity Board	596,375,000.00	596,375,000.00	89,983,269.39	369,564,138.78	62.0%	226,810,861.22
023400900100	Fire Service Directorate	7,200,000.00	7,200,000.00	4,514,052.00	4,514,052.00	62.7%	2,685,948.00
<b>02520000000</b>	<b>Ministry Of Water Resources</b>	<b>2,852,850,000.00</b>	<b>2,864,850,000.00</b>	<b>1,081,945,342.79</b>	<b>2,767,788,461.88</b>	<b>96.6%</b>	<b>97,061,538.12</b>
025200100100	Ministry of Water Resources	2,801,800,000.00	2,813,800,000.00	1,072,047,833.54	2,743,966,836.00	97.5%	69,833,164.00
025210200100	Jigawa state Water Board	30,100,000.00	30,100,000.00	5,601,325.22	17,331,820.53	57.6%	12,768,179.47
025210300100	Rural Water Supply and Sanitation Agency	7,200,000.00	7,200,000.00	2,459,690.00	2,459,690.00	34.2%	4,740,310.00
025210400100	Small Town Water Supply Agency	13,750,000.00	13,750,000.00	1,836,494.03	4,030,115.35	29.3%	9,719,884.65
<b>02600000000</b>	<b>Ministry Of Land , Housing, Urban &amp; Regional Development</b>	<b>108,250,000.00</b>	<b>108,250,000.00</b>	<b>37,972,764.89</b>	<b>55,771,358.00</b>	<b>51.5%</b>	<b>52,478,642.00</b>
026000100100	Ministry of Lands, Housing, Urban & Regional Development	14,400,000.00	14,400,000.00	1,853,983.71	6,144,552.00	42.7%	8,255,448.00
026000200100	Jigawa State Housing Authority	20,750,000.00	20,750,000.00	16,456,848.00	16,456,848.00	79.3%	4,293,152.00
026000300100	Urban Development Board	18,500,000.00	18,500,000.00	2,555,000.00	8,222,000.00	44.4%	10,278,000.00
026000400100	Dutse Capital Development Authority (DCDA)	54,600,000.00	54,600,000.00	17,106,933.18	24,947,958.00	45.7%	29,652,042.00
<b>03000000000</b>	<b>Law &amp; Justice</b>	<b>818,870,000.00</b>	<b>878,870,000.00</b>	<b>369,011,489.95</b>	<b>412,056,255.95</b>	<b>46.9%</b>	<b>466,813,744.05</b>
<b>03180000000</b>	<b>Judiciary</b>	<b>724,870,000.00</b>	<b>734,870,000.00</b>	<b>361,137,722.00</b>	<b>369,539,591.95</b>	<b>50.3%</b>	<b>365,330,408.05</b>
031800500100	High Court of Justice	379,220,000.00	379,220,000.00	209,950,977.00	209,950,977.00	55.4%	169,269,023.00
031800600100	Sharia Court of Appeal	283,000,000.00	283,000,000.00	151,186,745.00	151,186,745.00	53.4%	131,813,255.00
031801100100	Judicial Service Commission	62,650,000.00	72,650,000.00	-	8,401,869.95	11.6%	64,248,130.05
<b>03260000000</b>	<b>Ministry of Justice</b>	<b>94,000,000.00</b>	<b>144,000,000.00</b>	<b>7,873,767.95</b>	<b>42,516,664.00</b>	<b>29.5%</b>	<b>101,483,336.00</b>
032600100100	Ministry of Justice	45,000,000.00	95,000,000.00	1,845,147.95	36,488,044.00	38.4%	58,511,956.00
032600200100	Justice Sector and Law Reform Commission	9,000,000.00	9,000,000.00	6,028,620.00	6,028,620.00	67.0%	2,971,380.00
032600300100	Jigawa State Anti-Corruption Commission	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00

Jigawa State Government Budget Performance Report 2023 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>050000000000</b>	<b>Social</b>	<b>8,290,965,000.00</b>	<b>10,412,665,000.00</b>	<b>3,588,526,263.50</b>	<b>5,570,066,071.90</b>	<b>53.5%</b>	<b>4,842,598,928.10</b>
<b>051400000000</b>	<b>Ministry of Women Affairs</b>	<b>47,070,000.00</b>	<b>47,070,000.00</b>	<b>9,811,269.00</b>	<b>14,659,269.00</b>	<b>31.1%</b>	<b>32,410,731.00</b>
051400100100	Ministry of Women Affairs & Social Development	15,130,000.00	15,130,000.00	2,217,000.00	7,065,000.00	46.7%	8,065,000.00
051400200100	Jigawa State Rehabilitation Board	31,940,000.00	31,940,000.00	7,594,269.00	7,594,269.00	23.8%	24,345,731.00
<b>051700000000</b>	<b>Ministry of Basic Education</b>	<b>717,827,000.00</b>	<b>717,827,000.00</b>	<b>126,123,632.91</b>	<b>290,900,189.16</b>	<b>40.5%</b>	<b>426,926,810.84</b>
051701000100	Agency for Mass Education	5,807,000.00	5,807,000.00	2,769,491.00	2,769,491.00	47.7%	3,037,509.00
051701100100	Nomadic Education Agency	18,360,000.00	18,360,000.00	2,884,003.03	9,040,590.16	49.2%	9,319,409.84
051701200100	Library Board	2,660,000.00	2,660,000.00	749,600.00	1,743,000.00	65.5%	917,000.00
051700300100	State Universal Basic Education Board	691,000,000.00	691,000,000.00	119,720,538.88	277,347,108.00	40.1%	413,652,892.00
<b>056300000000</b>	<b>Ministry of Higher Education, Science &amp; Technology</b>	<b>4,530,400,000.00</b>	<b>6,537,400,000.00</b>	<b>2,265,161,037.60</b>	<b>3,305,112,063.11</b>	<b>50.6%</b>	<b>3,232,287,936.89</b>
056300100100	Ministry of Higher Education, Science & Technology	1,999,800,000.00	3,204,800,000.00	1,481,286,244.00	1,795,647,484.00	56.0%	1,409,152,516.00
056300100200	State Educational Inspectorate & Monitoring Unit	17,650,000.00	17,650,000.00	4,749,526.88	7,850,000.00	44.5%	9,800,000.00
056301800100	Jigawa State Polytechnic	129,550,000.00	129,550,000.00	98,417,677.00	98,417,677.00	76.0%	31,132,323.00
056301800200	Bilyaminu Usman Polytechnic Hadejia	68,500,000.00	68,500,000.00	9,140,996.93	33,269,155.25	48.6%	35,230,844.75
056301900100	Jigawa State College of Education	117,300,000.00	117,300,000.00	67,671,238.10	78,112,600.00	66.6%	39,187,400.00
056302100100	Sule Lamido University	724,700,000.00	1,002,700,000.00	129,463,055.96	380,163,699.00	37.9%	622,536,301.00
056305500100	Science & Technical Education Board	483,200,000.00	915,200,000.00	74,481,679.52	363,961,841.00	39.8%	551,238,159.00
056305600100	Jigawa State Scholarship Board	20,300,000.00	20,300,000.00	3,028,640.82	5,270,009.82	26.0%	15,029,990.18
056302600100	Dutse Model / Capital School	184,800,000.00	184,800,000.00	42,222,920.00	135,401,998.04	73.3%	49,398,001.96
056306000100	Jigawa State College of Education and Legal Studies	131,500,000.00	131,500,000.00	35,105,433.00	35,105,433.00	26.7%	96,394,567.00
056306100100	Institute of Information Technology	159,300,000.00	159,300,000.00	3,132,162.39	45,244,803.00	28.4%	114,055,197.00
056306300100	Islamic Education Bureau	457,000,000.00	549,000,000.00	298,239,363.00	298,239,363.00	54.3%	250,760,637.00
056306400100	Bamaina Academy	6,300,000.00	6,300,000.00	2,550,100.00	4,058,000.00	64.4%	2,242,000.00
056306500100	Jigawa State College of Remedial and Advanced Studies	30,500,000.00	30,500,000.00	15,672,000.00	24,370,000.00	79.9%	6,130,000.00
<b>052100000000</b>	<b>Ministry of Health</b>	<b>2,501,268,000.00</b>	<b>2,511,268,000.00</b>	<b>873,652,382.00</b>	<b>1,619,176,824.14</b>	<b>64.5%</b>	<b>892,091,175.86</b>
052100100100	Ministry of Health	598,500,000.00	598,500,000.00	266,496,474.00	501,274,508.00	83.8%	97,225,492.00
052100300100	Babura General Hospital	108,070,000.00	108,070,000.00	69,996,296.00	69,996,296.00	64.8%	38,073,704.00
052100400100	Birnin Kudu General Hospital	103,080,000.00	103,080,000.00	18,597,122.00	18,597,122.00	18.0%	84,482,878.00
052100500100	Birniwa General Hospital	109,400,000.00	109,400,000.00	24,837,019.84	57,256,609.00	52.3%	52,143,391.00
052100600100	Dutse General Hospital	163,000,000.00	163,000,000.00	73,391,000.00	96,627,000.00	59.3%	66,373,000.00
052100700100	Gumel General Hospital	116,450,000.00	116,450,000.00	38,391,184.00	96,610,170.00	83.0%	19,839,830.00
052100800100	Gwaram Cottage Hospital	50,500,000.00	50,500,000.00	5,807,660.00	17,577,400.00	34.8%	32,922,600.00
052100900100	Hadejia General Hospital	183,600,000.00	183,600,000.00	29,735,933.37	247,365,335.74	134.7%	- 63,765,335.74
052101000100	Hadejia Tuberculosis and Leprosy Hospital	7,266,000.00	7,266,000.00	5,347,000.00	5,347,000.00	73.6%	1,919,000.00
052101100100	Jahun General Hospital	133,000,000.00	133,000,000.00	80,996,970.00	80,996,970.00	60.9%	52,003,030.00
052101200100	Kafin Hausa (Bulangu) Cottage Hospital	23,205,000.00	23,205,000.00	-	6,521,020.00	28.1%	16,683,980.00
052101300100	Kafin Hausa General Hospital	52,500,000.00	52,500,000.00	19,418,816.74	43,536,488.48	82.9%	8,963,511.52
052101400100	Kazaure General Hospital	123,000,000.00	123,000,000.00	55,425,012.75	92,911,591.92	75.5%	30,088,408.08
052101500100	Kazaure Psychiatric Hospital	6,800,000.00	6,800,000.00	874,130.00	2,438,050.00	35.9%	4,361,950.00
052101600100	Ringim General Hospital	78,600,000.00	78,600,000.00	-	-	0.0%	78,600,000.00
052101700100	Jigawa State Agency for the Control of AIDS	1,470,000.00	1,470,000.00	758,926.71	1,195,500.00	81.3%	274,500.00
052101800100	Primary Health Care Development Agency	147,000,000.00	147,000,000.00	26,392,455.59	73,279,216.00	49.8%	73,720,784.00
052101900100	Office of the Provost College of Nursing Science	56,000,000.00	56,000,000.00	6,921,370.00	18,926,393.00	33.8%	37,073,607.00
052102000100	College of Nursing Science Birnin Kudu	74,400,000.00	84,400,000.00	-	21,519,643.00	25.5%	62,880,357.00
052102200100	College of Nursing Science Hadejia	27,800,000.00	27,800,000.00	9,826,360.00	9,826,360.00	35.3%	17,973,640.00
052102300100	College of Nursing Science Babura	33,127,000.00	33,127,000.00	-	-	0.0%	33,127,000.00
052102400100	College of Health Science and Technology Jahun	101,500,000.00	101,500,000.00	40,992,117.00	57,927,617.00	57.1%	43,572,383.00
052102500100	Rasheed Shekoni Specialist Hospital	173,000,000.00	173,000,000.00	89,336,034.00	89,336,034.00	51.6%	83,663,966.00
052102700100	School of Nursing Babura	30,000,000.00	30,000,000.00	10,110,500.00	10,110,500.00	33.7%	19,889,500.00

Jigawa State Government Budget Performance Report 2023 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>05130000000</b>	<b>Ministry of Information, Youth, Sports &amp; Culture</b>	<b>254,700,000.00</b>	<b>254,700,000.00</b>	<b>86,901,087.50</b>	<b>98,343,404.00</b>	<b>38.6%</b>	<b>156,356,596.00</b>
051300100100	Ministry of Information Youths, Sports and Culture	46,300,000.00	46,300,000.00	14,058,921.50	22,812,216.00	49.3%	23,487,784.00
051300200100	History and Culture Bureau	9,600,000.00	9,600,000.00	2,171,500.00	2,171,500.00	22.6%	7,428,500.00
051300300100	Jigawa State Television	22,000,000.00	22,000,000.00	11,604,000.00	11,604,000.00	52.7%	10,396,000.00
051300400100	Jigawa State Broadcasting Corporation (Radio)	29,600,000.00	29,600,000.00	5,407,747.00	8,096,769.00	27.4%	21,503,231.00
051300500100	Jigawa State Printing Press	7,200,000.00	7,200,000.00	938,473.00	938,473.00	13.0%	6,261,527.00
051300700100	Jigawa State Sports Council	140,000,000.00	140,000,000.00	52,720,446.00	52,720,446.00	37.7%	87,279,554.00
<b>05350000000</b>	<b>Ministry of Environment</b>	<b>49,800,000.00</b>	<b>54,500,000.00</b>	<b>53,437,710.49</b>	<b>68,435,178.49</b>	<b>125.6%</b>	<b>- 13,935,178.49</b>
053500100100	Ministry of Environment	10,200,000.00	13,900,000.00	-	1,686,000.00	12.1%	12,214,000.00
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	37,800,000.00	38,800,000.00	53,076,787.00	66,388,255.00	171.1%	- 27,588,255.00
053505600100	Alternative Energy Agency	1,800,000.00	1,800,000.00	360,923.49	360,923.49	20.1%	1,439,076.51
<b>05510000000</b>	<b>Ministry of Local Government</b>	<b>189,900,000.00</b>	<b>289,900,000.00</b>	<b>173,439,144.00</b>	<b>173,439,144.00</b>	<b>59.8%</b>	<b>116,460,856.00</b>
055100100100	Ministry Of Local Government	189,900,000.00	289,900,000.00	173,439,144.00	173,439,144.00	59.8%	116,460,856.00

**Table 7: Capital Expenditure by Administrative Classification**

Jigawa State Government Budget Performance Report 2023 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
	<b>Total Capital Expenditure</b>	<b>94,773,000,000.00</b>	<b>142,366,000,000.00</b>	<b>12,123,446,604.56</b>	<b>54,664,287,451.85</b>	<b>38.4%</b>	<b>87,701,712,548.15</b>
<b>010000000000</b>	<b>Administrative</b>	<b>6,283,600,000.00</b>	<b>11,360,900,000.00</b>	<b>3,153,709,196.23</b>	<b>4,323,540,034.10</b>	<b>38.1%</b>	<b>7,037,359,965.90</b>
<b>011100000000</b>	<b>Government House</b>	<b>2,100,300,000.00</b>	<b>6,250,300,000.00</b>	<b>2,155,443,063.80</b>	<b>2,364,835,649.01</b>	<b>37.8%</b>	<b>3,885,464,350.99</b>
011100100100	Government House	1,770,000,000.00	1,770,000,000.00	329,352,173.75	378,025,484.38	21.4%	1,391,974,515.62
011100100200	Deputy Governor's Office	70,000,000.00	220,000,000.00	62,951,489.62	212,939,164.63	96.8%	7,060,835.37
011101000100	Due Process & Project Monitoring Bureau	12,000,000.00	12,000,000.00	13,400.43	10,745,000.00	89.5%	1,255,000.00
011103700100	Pilgrim Welfare Agency	48,300,000.00	48,300,000.00	-	-	0.0%	48,300,000.00
011100800100	State Emergency Management Agency	200,000,000.00	4,200,000,000.00	1,763,126,000.00	1,763,126,000.00	42.0%	2,436,874,000.00
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>	<b>3,144,700,000.00</b>	<b>3,595,700,000.00</b>	<b>984,586,061.43</b>	<b>1,828,043,764.14</b>	<b>50.8%</b>	<b>1,767,656,235.86</b>
016100100100	Office of the SSG Admin & Finance Directorate	227,200,000.00	678,200,000.00	-	199,857,673.71	29.5%	478,342,326.29
016100200100	Chieftaincy & Religious Affairs Department	2,778,000,000.00	2,778,000,000.00	984,586,061.43	1,628,186,090.43	58.6%	1,149,813,909.57
016100400100	Special Service Directorate	139,500,000.00	-	-	-	0.0%	139,500,000.00
<b>016200000000</b>	<b>Ministry of Special Duties</b>	<b>-</b>	<b>53,300,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>53,300,000.00</b>
016200100100	Ministry of Special Duties	-	53,300,000.00	-	-	0.0%	53,300,000.00
<b>011200000000</b>	<b>State House of Assembly</b>	<b>900,000,000.00</b>	<b>1,100,000,000.00</b>	<b>-</b>	<b>68,730,549.95</b>	<b>6.2%</b>	<b>1,031,269,450.05</b>
011200300100	State House of Assembly	900,000,000.00	1,100,000,000.00	-	68,730,549.95	6.2%	1,031,269,450.05
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>	<b>50,600,000.00</b>	<b>150,600,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>150,600,000.00</b>
012500100100	Office of the Head of State Civil Service	10,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
012500100400	Directorate of Salary and Pension Administration	15,600,000.00	15,600,000.00	-	-	0.0%	15,600,000.00
012500100500	Manpower Development Institute	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
<b>014000000000</b>	<b>Office of the Auditor General</b>	<b>75,000,000.00</b>	<b>183,000,000.00</b>	<b>13,680,071.00</b>	<b>61,930,071.00</b>	<b>33.8%</b>	<b>121,069,929.00</b>
014000100100	Office of the State Auditor General	15,000,000.00	38,000,000.00	1,980,100.00	1,980,100.00	5.2%	36,019,900.00
014000200100	Office of the Auditor General Local Government Audit	60,000,000.00	95,000,000.00	11,699,971.00	59,949,971.00	63.1%	35,050,029.00
014000300100	Audit Service Commission	-	50,000,000.00	-	-	0.0%	50,000,000.00
<b>014700000000</b>	<b>Civil Service Commission</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,000,000.00</b>
014700100100	Civil Service Commission	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
<b>014900000000</b>	<b>Local Government Service Commission</b>	<b>10,000,000.00</b>	<b>25,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>25,000,000.00</b>
014900100100	Local Government Service Commission	10,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
<b>020000000000</b>	<b>Economic</b>	<b>40,330,600,000.00</b>	<b>70,633,600,000.00</b>	<b>6,817,079,236.29</b>	<b>33,918,474,273.36</b>	<b>48.0%</b>	<b>36,715,125,726.64</b>
<b>021500000000</b>	<b>Ministry of Agriculture &amp; Natural Resources</b>	<b>6,588,900,000.00</b>	<b>6,838,900,000.00</b>	<b>44,205,000.00</b>	<b>101,144,477.08</b>	<b>1.5%</b>	<b>6,737,755,522.92</b>
021500100100	Ministry of Agriculture & Natural Resources	1,253,600,000.00	1,503,600,000.00	41,005,000.00	42,005,000.00	2.8%	1,461,595,000.00
021502100100	Jigawa State Agricultural Research Institute	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
021510200100	Jigawa State Agricultural & Rural Development Authority	4,945,300,000.00	4,945,300,000.00	-	48,528,427.08	1.0%	4,896,771,572.92
021511500100	Farmers And Herdsman Board	300,000,000.00	300,000,000.00	3,200,000.00	10,611,050.00	3.5%	289,388,950.00
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>512,000,000.00</b>	<b>2,912,000,000.00</b>	<b>1,800,000,000.00</b>	<b>1,800,000,000.00</b>	<b>61.8%</b>	<b>1,112,000,000.00</b>
022000100100	Ministry of Finance	447,000,000.00	2,847,000,000.00	1,800,000,000.00	1,800,000,000.00	63.2%	1,047,000,000.00
022000800100	State Internal Revenue Service	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00
<b>023800000000</b>	<b>Ministry of Budget and Economic Planning</b>	<b>438,500,000.00</b>	<b>462,500,000.00</b>	<b>20,560,000.00</b>	<b>20,560,000.00</b>	<b>4.4%</b>	<b>441,940,000.00</b>
023800100100	Ministry of Budget and Economic Planning	373,500,000.00	397,500,000.00	-	-	0.0%	397,500,000.00
023800200100	Jigawa State Bureau of Statistics	65,000,000.00	65,000,000.00	20,560,000.00	20,560,000.00	31.6%	44,440,000.00
<b>022200000000</b>	<b>Ministry Of Commerce, Industries and Co-operatives</b>	<b>2,714,550,000.00</b>	<b>2,804,550,000.00</b>	<b>491,218,902.38</b>	<b>527,659,381.91</b>	<b>18.8%</b>	<b>2,276,890,618.09</b>
022200100100	Ministry of Commerce, Industries and Co-operatives	2,578,200,000.00	2,668,200,000.00	490,477,902.38	515,974,301.91	19.3%	2,152,225,698.09
022200200100	Mineral Resources Development Agency	44,500,000.00	44,500,000.00	-	10,944,080.00	24.6%	33,555,920.00
022200300100	State Investment Promotion Agency	91,850,000.00	91,850,000.00	741,000.00	741,000.00	0.8%	91,109,000.00
<b>022700000000</b>	<b>Jigawa State Agency for Youth Empowerment and Employment</b>	<b>1,087,000,000.00</b>	<b>1,374,000,000.00</b>	<b>219,184,000.00</b>	<b>342,184,000.00</b>	<b>24.9%</b>	<b>1,031,816,000.00</b>
022700100100	Jigawa State Youth Empowerment and Employment	1,087,000,000.00	1,374,000,000.00	219,184,000.00	342,184,000.00	24.9%	1,031,816,000.00
<b>023400000000</b>	<b>Ministry of Works &amp; Transport</b>	<b>21,254,500,000.00</b>	<b>47,041,500,000.00</b>	<b>3,988,389,984.05</b>	<b>28,266,711,436.07</b>	<b>60.1%</b>	<b>18,774,788,563.93</b>
023400100100	Ministry of Works & Transport	13,891,500,000.00	37,510,500,000.00	3,852,584,874.20	22,655,574,193.38	60.4%	14,854,925,806.62
023400400100	Jigawa Roads Maintenance Agency	5,600,000,000.00	7,608,000,000.00	-	5,065,788,098.15	66.6%	2,542,211,901.85
023400800100	Rural Electricity Board	1,445,000,000.00	1,605,000,000.00	135,805,109.85	545,349,144.54	34.0%	1,059,650,855.46
023400900100	Fire Service Directorate	318,000,000.00	318,000,000.00	-	-	0.0%	318,000,000.00
<b>025200000000</b>	<b>Ministry Of Water Resources</b>	<b>6,351,710,000.00</b>	<b>7,816,710,000.00</b>	<b>239,936,488.86</b>	<b>2,527,458,490.36</b>	<b>32.3%</b>	<b>5,289,251,509.64</b>
025200100100	Ministry of Water Resources	596,260,000.00	621,260,000.00	-	144,321,881.69	23.2%	476,938,118.31
025210200100	Jigawa state Water Board	1,477,000,000.00	1,477,000,000.00	15,719,463.78	253,420,709.65	17.2%	1,223,579,290.35
025210300100	Rural Water Supply and Sanitation Agency	2,544,210,000.00	2,544,210,000.00	64,901,527.18	174,569,698.27	6.9%	2,369,640,301.73
025210400100	Small Town Water Supply Agency	2,254,240,000.00	3,174,240,000.00	159,315,497.90	1,955,146,200.75	61.6%	1,219,093,799.25
<b>026000000000</b>	<b>Ministry Of Land , Housing, Urban &amp; Regional Development</b>	<b>1,383,440,000.00</b>	<b>1,383,440,000.00</b>	<b>13,584,861.00</b>	<b>332,756,487.94</b>	<b>24.1%</b>	<b>1,050,683,512.06</b>
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	438,367,000.00	438,367,000.00	-	40,545,625.00	9.2%	397,821,375.00
026000200100	Jigawa State Housing Authority	451,000,000.00	451,000,000.00	-	269,645,971.75	59.8%	181,354,028.25
026000300100	Urban Development Board	94,073,000.00	94,073,000.00	13,584,861.00	13,584,861.00	14.4%	80,488,139.00
026000400100	Dutse Capital Development Authority (DCDA)	400,000,000.00	400,000,000.00	-	8,980,030.19	2.2%	391,019,969.81

Jigawa State Government Budget Performance Report 2023 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>03000000000</b>	<b>Law &amp; Justice</b>	<b>1,318,100,000.00</b>	<b>1,709,100,000.00</b>	<b>131,064,556.34</b>	<b>163,315,093.84</b>	<b>9.6%</b>	<b>1,545,784,906.16</b>
<b>03180000000</b>	<b>Judiciary</b>	<b>1,272,600,000.00</b>	<b>1,614,600,000.00</b>	<b>128,010,556.34</b>	<b>160,261,093.84</b>	<b>9.9%</b>	<b>1,454,338,906.16</b>
031800500100	High Court of Justice	360,300,000.00	586,100,000.00	116,776,504.28	116,776,504.28	19.9%	469,323,495.72
031800600100	Sharia Court of Appeal	892,300,000.00	892,300,000.00	11,234,052.06	11,234,052.06	1.3%	881,065,947.94
031801100100	Judicial Service Commission	20,000,000.00	136,200,000.00	-	32,250,537.50	23.7%	103,949,462.50
<b>03260000000</b>	<b>Ministry of Justice</b>	<b>45,500,000.00</b>	<b>94,500,000.00</b>	<b>3,054,000.00</b>	<b>3,054,000.00</b>	<b>3.2%</b>	<b>91,446,000.00</b>
032600100100	Ministry of Justice	35,500,000.00	35,500,000.00	3,054,000.00	3,054,000.00	8.6%	32,446,000.00
032600200100	Justice Sector and Law Reform Commission	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
032600300100	Jigawa State Anti-Corruption Commission	-	49,000,000.00	-	-	0.0%	49,000,000.00
<b>05000000000</b>	<b>Social</b>	<b>46,840,700,000.00</b>	<b>58,662,400,000.00</b>	<b>2,021,593,615.70</b>	<b>16,258,958,050.55</b>	<b>27.7%</b>	<b>42,403,441,949.45</b>
<b>05140000000</b>	<b>Ministry of Women Affairs</b>	<b>3,038,549,000.00</b>	<b>3,038,549,000.00</b>	<b>-</b>	<b>8,900,000.00</b>	<b>0.3%</b>	<b>3,029,649,000.00</b>
051400100100	Ministry of Women Affairs & Social Development	1,054,249,000.00	1,054,249,000.00	-	8,900,000.00	0.8%	1,045,349,000.00
051400200100	Jigawa State Rehabilitation Board	1,984,300,000.00	1,984,300,000.00	-	-	0.0%	1,984,300,000.00
<b>05170000000</b>	<b>Ministry of Basic Education</b>	<b>10,511,080,000.00</b>	<b>12,039,080,000.00</b>	<b>180,691,657.38</b>	<b>1,842,333,795.43</b>	<b>15.3%</b>	<b>10,196,746,204.57</b>
051700100100	Ministry of Basic Education	-	1,528,000,000.00	-	-	0.0%	1,528,000,000.00
051701000100	Agency for Mass Education	199,440,000.00	199,440,000.00	-	1,620,000.00	0.8%	197,820,000.00
051701100100	Nomadic Education Agency	239,640,000.00	239,640,000.00	19,256,671.87	91,430,195.03	38.2%	148,209,804.97
051701200100	Library Board	40,600,000.00	40,600,000.00	-	-	0.0%	40,600,000.00
051700300100	State Universal Basic Education Board	10,031,400,000.00	10,031,400,000.00	161,434,985.51	1,749,283,600.40	17.4%	8,282,116,399.60
<b>05630000000</b>	<b>Ministry of Higher Education, Science &amp; Technology</b>	<b>12,755,351,000.00</b>	<b>16,828,351,000.00</b>	<b>868,710,872.98</b>	<b>5,925,223,817.32</b>	<b>35.2%</b>	<b>10,903,127,182.68</b>
056300100100	Ministry of Higher Education, Science & Technology	2,122,900,000.00	3,512,900,000.00	95,134,675.01	1,830,074,449.23	52.1%	1,682,825,550.77
056300100200	State Educational Inspectorate & Monitoring Unit	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
056301800100	Jigawa State Polytechnic	1,145,710,000.00	1,235,710,000.00	27,215,178.41	29,366,326.51	2.4%	1,206,343,673.49
056301800200	Biyaminu Usman Polytechnic Hadejia	728,680,000.00	728,680,000.00	-	139,370,698.90	19.1%	589,309,301.10
056301900100	Jigawa State College of Education	126,500,000.00	126,500,000.00	-	-	0.0%	126,500,000.00
056302100100	Sule Lamido University	3,878,444,000.00	5,832,444,000.00	-	2,247,718,017.09	38.5%	3,584,725,982.91
056305500100	Science & Technical Education Board	375,010,000.00	645,010,000.00	65,578,956.20	428,352,582.47	66.4%	216,657,417.53
056305600100	Jigawa State Scholarship Board	2,679,000,000.00	2,679,000,000.00	484,075,099.59	1,036,212,631.59	38.7%	1,642,787,368.41
056302600100	Dutse Model / Capital School	76,684,000.00	95,684,000.00	44,000,000.00	44,000,000.00	46.0%	51,684,000.00
056306000100	Jigawa State College of Education and Legal Studies	678,712,000.00	728,712,000.00	7,208,605.85	15,847,041.25	2.2%	712,864,958.75
056306100100	Institute of Information Technology	325,200,000.00	425,200,000.00	-	8,783,712.36	2.1%	416,416,287.64
056306300100	Islamic Education Bureau	361,000,000.00	561,000,000.00	20,803,498.92	20,803,498.92	3.7%	540,196,501.08
056306400100	Bamaina Academy	73,000,000.00	73,000,000.00	-	-	0.0%	73,000,000.00
056306500100	Jigawa State College of Remedial and Advanced Studies	159,511,000.00	159,511,000.00	124,694,859.00	124,694,859.00	78.2%	34,816,141.00
<b>05210000000</b>	<b>Ministry of Health</b>	<b>14,832,864,000.00</b>	<b>19,147,864,000.00</b>	<b>685,034,687.19</b>	<b>7,725,223,092.89</b>	<b>40.3%</b>	<b>11,422,640,907.11</b>
052100100100	Ministry of Health	10,710,864,000.00	14,649,864,000.00	675,441,428.23	6,714,159,462.25	45.8%	7,935,704,537.75
052101700100	Jigawa State Agency for the Control of AIDS	50,000,000.00	50,000,000.00	-	3,760,000.00	7.5%	46,240,000.00
052101800100	Primary Health Care Development Agency	4,062,000,000.00	4,438,000,000.00	9,593,258.96	1,007,303,630.64	22.7%	3,430,696,369.36
052102500100	Rasheed Shekoni Specialist Hospital	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
<b>05130000000</b>	<b>Ministry of Information, Youth, Sports &amp; Culture</b>	<b>509,006,000.00</b>	<b>509,006,000.00</b>	<b>692,948.86</b>	<b>7,074,030.86</b>	<b>1.4%</b>	<b>501,931,969.14</b>
051300100100	Ministry of Information Youths, Sports and Culture	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00
051300200100	History and Culture Bureau	20,500,000.00	20,500,000.00	-	-	0.0%	20,500,000.00
051300300100	Jigawa State Television	56,506,000.00	56,506,000.00	692,948.86	692,948.86	1.2%	55,813,051.14
051300400100	Jigawa State Broadcasting Corporation (Radio)	32,000,000.00	32,000,000.00	-	6,381,082.00	19.9%	25,618,918.00
051300500100	Jigawa State Printing Press	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
051300700100	Jigawa State Sports Council	230,000,000.00	230,000,000.00	-	-	0.0%	230,000,000.00
<b>05350000000</b>	<b>Ministry of Environment</b>	<b>5,152,850,000.00</b>	<b>7,058,550,000.00</b>	<b>281,963,449.29</b>	<b>745,703,314.05</b>	<b>10.6%</b>	<b>6,312,846,685.95</b>
053500100100	Ministry of Environment	4,872,150,000.00	6,758,850,000.00	273,720,477.58	737,460,342.34	10.9%	6,021,389,657.66
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	39,000,000.00	58,000,000.00	-	-	0.0%	58,000,000.00
053505600100	Alternative Energy Agency	241,700,000.00	241,700,000.00	8,242,971.71	8,242,971.71	3.4%	233,457,028.29
<b>05510000000</b>	<b>Ministry of Local Government</b>	<b>41,000,000.00</b>	<b>41,000,000.00</b>	<b>4,500,000.00</b>	<b>4,500,000.00</b>	<b>11.0%</b>	<b>36,500,000.00</b>
055100100100	Ministry Of Local Government	41,000,000.00	41,000,000.00	4,500,000.00	4,500,000.00	11.0%	36,500,000.00

**Table 8: Other Expenditure by Administrative Classification**

Jigawa State Government Budget Performance Report 2023 Q3 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
	<b>Total Other Expenditure</b>	<b>6,539,579,000.00</b>	<b>6,773,279,000.00</b>	<b>3,611,808,700.56</b>	<b>7,517,393,624.35</b>	<b>111.0%</b>	<b>- 744,114,624.35</b>
<b>01000000000</b>	<b>Administrative</b>	<b>548,959,000.00</b>	<b>780,659,000.00</b>	<b>72,454,458.00</b>	<b>1,233,672,998.41</b>	<b>158.0%</b>	<b>- 453,013,998.41</b>
<b>01110000000</b>	<b>Government House</b>	<b>202,300,000.00</b>	<b>202,300,000.00</b>	<b>59,670,710.00</b>	<b>67,270,710.00</b>	<b>33.3%</b>	<b>135,029,290.00</b>
011100100100	Government House	112,000,000.00	112,000,000.00	51,165,710.00	51,165,710.00	45.7%	60,834,290.00
011100100200	Deputy Governor's Office	300,000.00	300,000.00	-	-	0.0%	300,000.00
011100800100	State Emergency Management Agency	90,000,000.00	90,000,000.00	8,505,000.00	16,105,000.00	17.9%	73,895,000.00
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>	<b>315,100,000.00</b>	<b>535,800,000.00</b>	<b>-</b>	<b>1,140,146,355.00</b>	<b>212.8%</b>	<b>- 604,346,355.00</b>
016100100100	Office of the SSG Admin & Finance Directorate	315,100,000.00	535,800,000.00	-	1,140,146,355.00	212.8%	- 604,346,355.00
<b>01120000000</b>	<b>State House of Assembly</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>4,738,748.00</b>	<b>4,938,748.00</b>	<b>61.7%</b>	<b>3,061,252.00</b>
011200300100	State House of Assembly	8,000,000.00	8,000,000.00	4,738,748.00	4,938,748.00	61.7%	3,061,252.00
<b>01250000000</b>	<b>Office of the Head of State Civil Service</b>	<b>10,100,000.00</b>	<b>10,100,000.00</b>	<b>4,395,000.00</b>	<b>4,395,000.00</b>	<b>43.5%</b>	<b>5,705,000.00</b>
012500100100	Office of the Head of State Civil Service	10,100,000.00	10,100,000.00	4,395,000.00	4,395,000.00	43.5%	5,705,000.00
<b>01400000000</b>	<b>Office of the Auditor General</b>	<b>10,159,000.00</b>	<b>20,559,000.00</b>	<b>2,725,000.00</b>	<b>14,127,185.41</b>	<b>68.7%</b>	<b>6,431,814.59</b>
014000100100	Office of the State Auditor General	400,000.00	800,000.00	15,000.00	15,000.00	1.9%	785,000.00
014000200100	Office of the Auditor General Local Government Audit	8,759,000.00	18,759,000.00	2,710,000.00	14,112,185.41	75.2%	4,646,814.59
014000300100	Audit Service Commission	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
<b>01490000000</b>	<b>Local Government Service Commission</b>	<b>3,300,000.00</b>	<b>3,900,000.00</b>	<b>925,000.00</b>	<b>2,795,000.00</b>	<b>71.7%</b>	<b>1,105,000.00</b>
014900100100	Local Government Service Commission	3,300,000.00	3,900,000.00	925,000.00	2,795,000.00	71.7%	1,105,000.00
<b>02000000000</b>	<b>Economic</b>	<b>5,956,030,000.00</b>	<b>5,958,030,000.00</b>	<b>3,535,811,702.56</b>	<b>6,277,308,185.94</b>	<b>105.4%</b>	<b>- 319,278,185.94</b>
<b>02150000000</b>	<b>Ministry of Agriculture &amp; Natural Resources</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>400,000.00</b>
021500100100	Ministry of Agriculture & Natural Resources	400,000.00	400,000.00	-	-	0.0%	400,000.00
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>5,954,000,000.00</b>	<b>5,954,000,000.00</b>	<b>3,535,479,702.56</b>	<b>6,274,971,185.94</b>	<b>105.4%</b>	<b>- 320,971,185.94</b>
022000100100	Ministry of Finance	900,000,000.00	900,000,000.00	17,450,000.00	237,310,382.30	26.4%	662,689,617.70
022000700100	Office of the Accountant General	54,000,000.00	54,000,000.00	13,334,670.00	40,004,010.00	74.1%	13,995,990.00
022000700200	Treasury Department (Stabilization Fund Provision)	200,000,000.00	200,000,000.00	46,250,000.01	138,750,000.03	69.4%	61,249,999.97
022000200100	Debt Management Unit	4,800,000,000.00	4,800,000,000.00	3,458,445,032.55	5,858,906,793.61	122.1%	- 1,058,906,793.61
<b>02380000000</b>	<b>Ministry of Budget and Economic Planning</b>	<b>180,000.00</b>	<b>2,180,000.00</b>	<b>-</b>	<b>1,755,000.00</b>	<b>80.5%</b>	<b>425,000.00</b>
023800100100	Ministry of Budget and Economic Planning	100,000.00	2,100,000.00	-	1,755,000.00	83.6%	345,000.00
023800200100	Jigawa State Bureau of Statistics	80,000.00	80,000.00	-	-	0.0%	80,000.00
<b>02270000000</b>	<b>Jigawa State Agency for Youth Empowerment and Employment</b>	<b>350,000.00</b>	<b>350,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>350,000.00</b>
022700100100	Jigawa State Youth Empowerment and Employment	350,000.00	350,000.00	-	-	0.0%	350,000.00
<b>02340000000</b>	<b>Ministry of Works &amp; Transport</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>-</b>	<b>20,000.00</b>	<b>40.0%</b>	<b>30,000.00</b>
023400100100	Ministry of Works & Transport	50,000.00	50,000.00	-	20,000.00	40.0%	30,000.00
<b>02520000000</b>	<b>Ministry Of Water Resources</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>20,000.00</b>	<b>150,000.00</b>	<b>37.5%</b>	<b>250,000.00</b>
025200100100	Ministry of Water Resources	200,000.00	200,000.00	-	100,000.00	50.0%	100,000.00
025210400100	Small Town Water Supply Agency	200,000.00	200,000.00	20,000.00	50,000.00	25.0%	150,000.00
<b>02600000000</b>	<b>Ministry Of Land , Housing, Urban &amp; Regional Development</b>	<b>650,000.00</b>	<b>650,000.00</b>	<b>312,000.00</b>	<b>412,000.00</b>	<b>63.4%</b>	<b>238,000.00</b>
026000200100	Jigawa State Housing Authority	250,000.00	250,000.00	219,000.00	219,000.00	87.6%	31,000.00
026000400100	Dutse Capital Development Authority (DCDA)	400,000.00	400,000.00	93,000.00	193,000.00	48.3%	207,000.00
<b>03000000000</b>	<b>Law &amp; Justice</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>770,000.00</b>	<b>770,000.00</b>	<b>38.5%</b>	<b>1,230,000.00</b>
<b>03180000000</b>	<b>Judiciary</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>770,000.00</b>	<b>770,000.00</b>	<b>38.5%</b>	<b>1,230,000.00</b>
031800500100	High Court of Justice	1,000,000.00	1,000,000.00	400,000.00	400,000.00	40.0%	600,000.00
031800600100	Sharia Court of Appeal	1,000,000.00	1,000,000.00	370,000.00	370,000.00	37.0%	630,000.00
<b>05000000000</b>	<b>Social</b>	<b>32,590,000.00</b>	<b>32,590,000.00</b>	<b>2,772,540.00</b>	<b>5,642,440.00</b>	<b>17.3%</b>	<b>26,947,560.00</b>
<b>05140000000</b>	<b>Ministry of Women Affairs</b>	<b>870,000.00</b>	<b>870,000.00</b>	<b>-</b>	<b>2,000,000.00</b>	<b>229.9%</b>	<b>- 1,130,000.00</b>
051400100100	Ministry of Women Affairs & Social Development	70,000.00	70,000.00	-	2,000,000.00	2857.1%	- 1,930,000.00
051400200100	Jigawa State Rehabilitation Board	800,000.00	800,000.00	-	-	0.0%	800,000.00
<b>05170000000</b>	<b>Ministry of Basic Education</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,000.00</b>
051701000100	Agency for Mass Education	100,000.00	100,000.00	-	-	0.0%	100,000.00
<b>05630000000</b>	<b>Ministry of Higher Education, Science &amp; Technology</b>	<b>28,000,000.00</b>	<b>28,000,000.00</b>	<b>1,919,540.00</b>	<b>2,789,440.00</b>	<b>10.0%</b>	<b>25,210,560.00</b>
056300100100	Ministry of Higher Education, Science & Technology	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
056300100200	State Educational Inspectorate & Monitoring Unit	350,000.00	350,000.00	135,000.00	150,000.00	42.9%	200,000.00
056301800100	Jigawa State Polytechnic	13,950,000.00	13,950,000.00	-	-	0.0%	13,950,000.00
056301900100	Jigawa State College of Education	700,000.00	700,000.00	619,400.00	700,000.00	100.0%	-
056302100100	Sule Lamido University	10,000,000.00	10,000,000.00	955,140.00	1,639,440.00	16.4%	8,360,560.00
056306000100	Jigawa State College of Education and Legal Studies	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
056306500100	Jigawa State College of Remedial and Advanced Studies	500,000.00	500,000.00	210,000.00	300,000.00	60.0%	200,000.00
<b>05210000000</b>	<b>Ministry of Health</b>	<b>1,450,000.00</b>	<b>1,450,000.00</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>20.7%</b>	<b>1,150,000.00</b>
052100300100	Babura General Hospital	450,000.00	450,000.00	300,000.00	300,000.00	66.7%	150,000.00
052102500100	Rasheed Shekoni Specialist Hospital	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
<b>05130000000</b>	<b>Ministry of Information, Youth, Sports &amp; Culture</b>	<b>1,470,000.00</b>	<b>1,470,000.00</b>	<b>553,000.00</b>	<b>553,000.00</b>	<b>37.6%</b>	<b>917,000.00</b>
051300100100	Ministry of Information Youths, Sports and Culture	1,070,000.00	1,070,000.00	553,000.00	553,000.00	51.7%	517,000.00
051300400100	Jigawa State Broadcasting Corporation (Radio)	400,000.00	400,000.00	-	-	0.0%	400,000.00
<b>05350000000</b>	<b>Ministry of Environment</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>200,000.00</b>
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	200,000.00	200,000.00	-	-	0.0%	200,000.00
<b>05510000000</b>	<b>Ministry of Local Government</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>500,000.00</b>
055100100100	Ministry Of Local Government	500,000.00	500,000.00	-	-	0.0%	500,000.00

## 2.E Expenditure by Economic Classification

**Table 9: Total Expenditure by Economic Classification**

Jigawa State Government Budget Performance Report 2023 Q3 - Total Expenditure by Economic Classification

Code	Economic	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>185,075,000,000.00</b>	<b>242,775,000,000.00</b>	<b>38,375,092,773.17</b>	<b>118,147,533,278.45</b>	<b>48.7%</b>	<b>124,627,466,721.55</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>185,075,000,000.00</b>	<b>242,775,000,000.00</b>	<b>38,375,092,773.17</b>	<b>118,147,533,278.45</b>	<b>48.7%</b>	<b>124,627,466,721.55</b>
<b>21</b>	<b>Personnel Cost</b>	<b>57,120,000,000.00</b>	<b>58,713,300,000.00</b>	<b>13,745,249,822.20</b>	<b>37,217,346,130.59</b>	<b>63.4%</b>	<b>21,495,953,869.41</b>
<b>2101</b>	<b>SALARY</b>	<b>19,374,026,000.00</b>	<b>19,461,326,000.00</b>	<b>5,079,269,459.47</b>	<b>13,846,348,244.22</b>	<b>71.1%</b>	<b>5,614,977,755.78</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>19,374,026,000.00</b>	<b>19,461,326,000.00</b>	<b>5,079,269,459.47</b>	<b>13,846,348,244.22</b>	<b>71.1%</b>	<b>5,614,977,755.78</b>
21010101	Salary	19,124,442,000.00	19,144,442,000.00	5,051,983,721.01	13,709,063,344.35	71.6%	5,435,378,655.65
21010102	Overtime Payments	98,644,000.00	98,844,000.00	11,516,257.55	31,809,292.75	32.2%	67,034,707.26
21010103	Consolidated Revenue Fund Charges - Salaries	150,732,000.00	217,832,000.00	15,769,480.92	105,475,607.13	48.4%	112,356,392.88
21010104	Salary Arrears	208,000.00	208,000.00	-	-	0.0%	208,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>36,231,700,000.00</b>	<b>37,741,134,370.00</b>	<b>8,436,998,342.40</b>	<b>22,921,695,661.56</b>	<b>60.7%</b>	<b>14,819,438,708.44</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>34,616,042,000.00</b>	<b>35,125,476,370.00</b>	<b>8,065,729,221.08</b>	<b>22,071,374,493.21</b>	<b>62.8%</b>	<b>13,054,101,876.79</b>
21020103	Transport Allowance	2,357,790,000.00	2,357,790,000.00	530,042,341.26	1,561,595,585.37	66.2%	796,194,414.63
21020104	Rent Supplement	3,689,067,000.00	3,688,067,000.00	908,160,509.78	2,670,135,763.79	72.4%	1,017,931,236.21
21020105	Meal Subsidy	1,019,526,000.00	1,019,526,000.00	231,101,977.65	697,486,782.88	68.4%	322,039,217.12
21020106	Utility Allowance	845,378,000.00	845,078,000.00	197,920,979.53	581,944,706.66	68.9%	263,133,293.34
21020107	Entertainment	110,483,000.00	110,183,000.00	22,670,097.72	64,201,244.45	58.3%	45,981,755.55
21020108	Peculiar Allowance	597,519,000.00	597,519,000.00	155,521,075.12	465,048,171.41	77.8%	132,470,828.59
21020109	Leave Transport Grant	1,345,134,000.00	1,345,134,000.00	328,483,408.02	977,415,800.41	72.7%	367,718,199.59
21020110	Overtime	9,795,000.00	9,795,000.00	-	-	0.0%	9,795,000.00
21020111	In-lieu of Overtime / Agency Allowance	61,117,000.00	61,117,000.00	11,327,638.40	34,229,831.38	56.0%	26,887,168.62
21020112	Inducement Allowance	4,070,359,000.00	4,068,359,000.00	1,021,133,050.14	3,037,561,324.76	74.7%	1,030,797,675.25
21020113	Hazard / Hardship Allowance	646,194,000.00	646,994,000.00	152,331,547.85	356,740,870.78	55.1%	290,253,129.22
21020114	Board Members Allowance	86,055,000.00	116,755,000.00	9,645,525.00	36,930,525.00	31.6%	79,824,475.00
21020115	Journal Allowance	22,489,000.00	22,489,000.00	1,677,923.84	5,023,042.80	22.3%	17,465,957.21
21020116	Academic Allowance	95,936,000.00	95,936,000.00	-	-	0.0%	95,936,000.00
21020117	Domestic Staff Allowance	687,938,000.00	687,638,000.00	135,461,659.86	381,315,227.43	55.5%	306,322,772.57
21020118	Personal Assistant Allowance	66,016,000.00	89,266,000.00	15,323,996.91	43,360,198.24	48.6%	45,905,801.76
21020119	Call Duty Allowance	402,595,000.00	402,595,000.00	66,517,203.94	216,812,150.61	53.9%	185,782,849.39
21020120	Shift Duty Allowance	533,552,000.00	533,552,000.00	123,230,369.46	251,575,998.62	47.2%	281,976,001.38
21020121	Student / Trainee Allowance	124,406,000.00	124,406,000.00	33,480,292.50	84,545,952.50	68.0%	39,860,047.50
21020122	Motor Vehicle Maintenance Allowance	223,198,000.00	227,498,000.00	26,261,957.51	78,004,557.88	34.3%	149,493,442.12
21020123	Constituency Allowance	28,936,000.00	28,936,000.00	5,773,220.01	18,878,076.45	65.2%	10,057,923.55
21020124	Newspaper Allowance	50,827,000.00	50,827,000.00	11,869,003.57	33,155,132.90	65.2%	17,671,867.10
21020125	Accommodation Allowance	29,992,000.00	29,992,000.00	5,133,397.30	10,949,358.74	36.5%	19,042,641.26
21020126	Members Recess Allowance	4,053,000.00	4,053,000.00	10,590.00	21,180.00	0.5%	4,031,820.00
21020127	Players Monthly Allowance	53,760,000.00	53,760,000.00	-	-	0.0%	53,760,000.00
21020128	Rural Posting Allowance	1,476,525,000.00	1,476,525,000.00	30,354,649.79	89,000,935.69	6.0%	1,387,524,064.31
21020129	Contract Addition Allowance	41,531,000.00	41,531,000.00	3,474,047.64	12,100,089.74	29.1%	29,430,910.26
21020130	Locum / Visiting Lecturers Allowance	163,350,000.00	364,350,000.00	83,890,441.13	256,275,716.92	70.3%	108,074,283.09
21020132	Hisbah & Council of Ulama Allowance	25,230,000.00	25,230,000.00	5,799,000.00	17,397,000.00	69.0%	7,833,000.00
21020133	Security Allowance	39,439,000.00	39,439,000.00	7,585,962.01	23,214,430.93	58.9%	16,224,569.08
21020134	Allowance for Committee Chairmen (House of Assembly)	2,131,000.00	2,131,000.00	550,833.24	1,090,865.83	51.2%	1,040,134.17
21020135	Midwifery Service Scheme Allowance	90,100,000.00	90,100,000.00	42,332,000.00	64,612,000.00	71.7%	25,488,000.00
21020136	Responsibility Allowance	160,183,000.00	159,983,000.00	21,298,019.17	59,215,101.34	37.0%	100,767,898.66
21020137	Medical Allowance	2,880,673,000.00	2,901,473,000.00	653,892,030.83	1,906,170,374.22	65.7%	995,302,625.78
21020138	Furniture Allowance	242,813,000.00	248,213,000.00	29,321,459.38	99,673,148.48	40.2%	148,539,851.52
21020139	Earned Responsibility Allowance	26,258,000.00	26,258,000.00	8,173,260.00	24,436,446.38	93.1%	1,821,553.62
21020140	Outfit/Robe Allowance	39,933,000.00	88,183,000.00	24,053,952.21	43,083,135.00	48.9%	45,099,865.00
21020142	Judges / Lawyers Consolidated Allowance	120,127,000.00	155,127,000.00	7,174,125.00	15,946,559.10	10.3%	139,180,440.90
21020143	End Of Tenure benefit	66,386,000.00	60,986,000.00	6,343,646.00	6,343,646.00	10.4%	54,642,354.00
21020144	Legislative Allowances	338,447,000.00	338,447,000.00	4,377,870.65	121,562,837.57	35.9%	216,884,162.43
21020145	Weigh-in Allowance	43,365,000.00	43,365,000.00	8,101,629.64	15,400,824.23	35.5%	27,964,175.78
21020146	Arrears of Allowances	12,110,000.00	12,110,000.00	1,169,051.72	4,138,250.96	34.2%	7,971,749.05
21020149	Consolidated Allowance	7,206,389,000.00	7,252,389,000.00	2,112,351,734.38	4,874,983,996.05	67.2%	2,377,405,003.95

Jigawa State Government Budget Performance Report 2023 Q3 - Total Expenditure by Economic Classification

Code	Economic	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
21020150	NYSC Allowance	506,513,000.00	606,513,000.00	98,213,738.63	201,941,238.63	33.3%	404,571,761.38
21020151	Research Allowance	1,148,000.00	1,148,000.00	382,823.52	1,052,764.68	91.7%	95,235.32
21020152	Baggage Allowance	6,470,000.00	6,470,000.00	-	50,000.00	0.8%	6,420,000.00
21020153	Non Clinical Allowance	36,292,000.00	36,292,000.00	3,044,054.42	7,301,649.67	20.1%	28,990,350.33
21020154	Project Allowance for Medical Students	2,907,000.00	2,907,000.00	795,057.72	2,368,788.20	81.5%	538,211.80
21020155	Specialist Allowance (Medical Consultant)	83,926,000.00	83,926,000.00	1,038,637.35	8,938,202.35	10.7%	74,987,797.65
21020156	Professional Teaching Allowance	1,061,397,000.00	1,061,397,000.00	381,740,245.84	1,145,705,078.18	107.9%	84,308,078.18
21020158	Disturbance / Relocation Allowance	13,656,000.00	13,656,000.00	-	252,000.00	1.8%	13,404,000.00
21020159	Monitoring Allowance	385,000.00	385,000.00	96,293.25	288,879.75	75.0%	96,120.25
21020160	J-Power Teachers Allowance	1,420,000,000.00	1,420,000,000.00	288,000,000.00	846,080,000.00	59.6%	573,920,000.00
21020161	Non Clinical Duty Allowance	3,435,000.00	3,435,000.00	-	-	0.0%	3,435,000.00
21020163	Medical Staff Teaching Allowance	104,550,000.00	104,550,000.00	21,970,898.02	72,001,329.22	68.9%	32,548,670.78
21020164	Consequential Increase Allowance	845,274,000.00	845,274,000.00	225,663,141.20	540,892,015.26	64.0%	304,381,984.74
21020172	Other Sporting (indigenous Athletes) Allowance	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
21020173	Once-in-4-Years Furniture Allowance	390,984,000.00	394,418,370.00	1,462,853.00	2,925,705.80	0.7%	391,492,664.20
<b>210202</b>	<b>Social Contributions</b>	<b>1,615,658,000.00</b>	<b>2,615,658,000.00</b>	<b>371,269,121.32</b>	<b>850,321,168.35</b>	<b>32.5%</b>	<b>1,765,336,831.65</b>
21020202	17% Government Contributory Pension	1,600,000,000.00	2,600,000,000.00	360,751,688.32	839,683,735.35	32.3%	1,760,316,264.65
21020203	Group Life Insurance	15,130,000.00	15,130,000.00	10,287,433.00	10,407,433.00	68.8%	4,722,567.00
21020204	Employee Compensation Fund	528,000.00	528,000.00	230,000.00	230,000.00	43.6%	298,000.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>1,514,274,000.00</b>	<b>1,510,839,630.00</b>	<b>228,982,020.33</b>	<b>449,302,224.81</b>	<b>29.7%</b>	<b>1,061,537,405.19</b>
<b>210301</b>	<b>Social Benefits</b>	<b>1,514,274,000.00</b>	<b>1,510,839,630.00</b>	<b>228,982,020.33</b>	<b>449,302,224.81</b>	<b>29.7%</b>	<b>1,061,537,405.19</b>
21030101	Gratuity	80,000,000.00	80,000,000.00	2,000,000.00	2,546,955.68	3.2%	77,453,044.32
21030102	Pension	700,000,000.00	700,000,000.00	226,742,020.33	360,272,163.00	51.5%	339,727,837.00
21030103	Death Benefits	150,000,000.00	150,000,000.00	-	2,819,152.04	1.9%	147,180,847.96
21030104	Contract Staff Gratuity	80,000,000.00	80,000,000.00	-	43,838,144.09	54.8%	36,161,855.91
21030105	Severance Gratuity	273,274,000.00	269,839,630.00	120,000.00	240,000.00	0.1%	269,599,630.00
21030106	Bereaved Family Allowance	4,000,000.00	4,000,000.00	120,000.00	420,000.00	10.5%	3,580,000.00
21030108	Social Security Benefits	227,000,000.00	227,000,000.00	-	39,165,810.00	17.3%	187,834,190.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>33,182,000,000.00</b>	<b>41,695,700,000.00</b>	<b>12,506,396,346.41</b>	<b>26,265,899,696.01</b>	<b>63.0%</b>	<b>15,429,800,303.99</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>26,642,421,000.00</b>	<b>34,922,421,000.00</b>	<b>8,894,587,645.85</b>	<b>18,748,506,071.66</b>	<b>53.7%</b>	<b>16,173,914,928.34</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,342,589,000.00</b>	<b>1,867,789,000.00</b>	<b>495,937,923.00</b>	<b>1,182,530,591.21</b>	<b>63.3%</b>	<b>685,258,408.79</b>
22020101	Local Travel & Transport - Training	45,778,000.00	45,778,000.00	7,125,500.00	34,450,000.00	75.3%	11,328,000.00
22020102	Local Travel & Transport - Others	631,811,000.00	647,011,000.00	198,970,081.00	464,219,551.21	71.7%	182,791,448.79
22020103	International Travel & Transport - Training	10,000,000.00	10,000,000.00	-	2,827,000.00	14.1%	17,173,000.00
22020104	International Travel & Transport - Others	655,000,000.00	1,155,000,000.00	289,842,342.00	681,034,040.00	59.0%	473,965,960.00
<b>220202</b>	<b>Utilities General</b>	<b>678,260,000.00</b>	<b>679,460,000.00</b>	<b>212,564,290.78</b>	<b>443,577,035.16</b>	<b>65.3%</b>	<b>235,882,964.84</b>
22020201	Electricity Charges	531,722,000.00	531,722,000.00	181,674,273.14	376,250,525.42	70.8%	155,471,474.58
22020202	Telephone Charges	19,284,000.00	20,184,000.00	2,768,800.00	8,705,900.00	43.1%	11,478,100.00
22020203	Internet Access Charges	55,704,000.00	56,004,000.00	13,667,390.62	26,716,554.40	47.7%	29,287,445.60
22020204	Satellites Broadcasting Access Charges	38,318,000.00	38,318,000.00	6,086,229.00	11,415,604.00	29.8%	26,902,396.00
22020205	Water rates & Charges	12,380,000.00	12,380,000.00	4,483,022.00	7,729,622.00	62.4%	4,650,378.00
22020206	Sewage Charges	1,845,000.00	1,845,000.00	261,700.00	493,700.00	26.8%	1,351,300.00
22020210	Other Utility Charges	10,189,000.00	10,189,000.00	2,751,576.02	4,856,629.34	47.7%	5,332,370.66
22020211	Postal and Courier Payments & Services	8,818,000.00	8,818,000.00	871,300.00	7,408,500.00	84.0%	1,409,500.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,856,260,000.00</b>	<b>2,925,650,000.00</b>	<b>1,431,927,385.46</b>	<b>1,833,238,421.67</b>	<b>62.7%</b>	<b>1,092,411,578.33</b>
22020301	Office Materials and Consumables	208,432,000.00	214,132,000.00	53,704,837.75	130,690,614.90	61.0%	83,441,385.10
22020302	Books	19,743,000.00	44,743,000.00	899,600.00	2,287,261.25	5.1%	42,455,738.75
22020303	Newspapers	44,331,000.00	44,531,000.00	2,447,320.00	10,002,310.00	22.5%	34,528,690.00
22020304	Magazines & Periodicals	990,000.00	990,000.00	247,974.00	408,200.00	41.2%	581,800.00
22020305	Printing of Non-security Documents	207,924,000.00	238,814,000.00	60,405,067.00	100,583,669.50	42.1%	138,230,330.50
22020306	Printing of Security Documents	12,940,000.00	12,940,000.00	1,035,500.00	3,899,100.00	30.1%	9,940,900.00
22020307	Drugs, Vaccines & Medical Supplies	772,858,000.00	772,858,000.00	293,533,977.21	453,854,819.02	58.7%	319,003,180.98
22020309	Uniforms & Other Clothing	56,446,000.00	54,046,000.00	23,711,171.00	29,470,471.00	54.5%	24,575,529.00
22020310	Teaching Aids, Laboratory and Instructional Materials	93,650,000.00	93,650,000.00	26,364,850.00	30,423,570.00	32.5%	63,226,430.00
22020311	Foodstuff / Catering Materials Supplies	22,400,000.00	22,400,000.00	7,325,108.00	16,525,108.00	73.8%	5,874,892.00
22020312	Production, Publication and Circulation of Annual Financial Statement	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00
22020314	Water Treatment Chemicals	141,568,000.00	141,568,000.00	26,254,445.50	76,718,229.00	54.2%	64,849,771.00
22020315	Examinations / Examination Materials	1,203,570,000.00	1,211,570,000.00	908,260,232.00	941,134,541.00	77.7%	270,435,459.00
22020316	Election Materials	4,500,000.00	4,500,000.00	69,300.00	69,300.00	1.5%	4,430,700.00
22020317	Reagents Chemicals and Cleansing Materials	52,058,000.00	54,058,000.00	27,443,003.00	36,946,228.00	68.3%	17,111,772.00
22020318	Disaster Relief Materials	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22020319	Artefacts Materials	850,000.00	850,000.00	225,000.00	225,000.00	26.5%	625,000.00

Jigawa State Government Budget Performance Report 2023 Q3 - Total Expenditure by Economic Classification

Code	Economic	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>220204</b>	<b>Maintenance Services - General</b>	<b>8,289,694,000.00</b>	<b>8,398,336,000.00</b>	<b>2,858,656,659.25</b>	<b>7,110,446,212.65</b>	<b>84.7%</b>	<b>1,287,889,787.35</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	295,408,000.00	392,614,000.00	117,994,246.50	186,103,536.94	47.4%	206,510,463.06
22020402	Maintenance of Office Furniture	52,072,000.00	57,072,000.00	18,780,254.00	26,689,444.00	46.8%	30,382,556.00
22020403	Maintenance of Office Building / Residential Quarters	292,847,000.00	294,061,000.00	110,903,254.25	136,935,510.66	46.6%	157,125,489.34
22020404	Maintenance of Office / IT Equipment	62,112,000.00	68,612,000.00	16,643,549.02	26,475,598.50	38.6%	42,136,401.50
22020405	Maintenance of Plants / Generators	2,847,399,000.00	2,850,199,000.00	1,085,152,147.34	2,750,824,501.00	96.5%	99,374,499.00
22020406	Other Maintenance Services	517,941,000.00	513,863,000.00	66,923,950.03	339,967,099.54	66.2%	173,895,900.46
22020407	Maintenance of Airports	70,000,000.00	70,000,000.00	30,238,000.00	69,838,000.00	99.8%	162,000.00
22020409	Maintenance of Railways	250,000.00	250,000.00	-	-	0.0%	250,000.00
22020410	Maintenance of Street Lightings	3,952,468,000.00	3,952,468,000.00	1,361,505,840.01	3,487,357,770.01	88.2%	465,110,229.99
22020411	Maintenance of Communication Equipments	5,959,000.00	5,959,000.00	3,015,377.00	3,920,277.00	65.8%	2,038,723.00
22020413	Minor Road Maintenance	12,000,000.00	12,000,000.00	-	6,000,000.00	50.0%	6,000,000.00
22020415	Maintenance of Water Facilities	15,205,000.00	15,205,000.00	1,514,714.00	4,750,083.00	31.2%	10,454,917.00
22020416	Maintenance of Parks / Gardens	2,000,000.00	2,000,000.00	953,000.00	1,093,000.00	54.7%	907,000.00
22020417	Maintenance of Other Infrastructure	400,000.00	400,000.00	154,505.00	154,505.00	38.6%	245,495.00
22020418	Maintenance of Educational Equipments	15,471,000.00	15,471,000.00	4,880,924.00	8,253,229.00	53.3%	7,217,771.00
22020419	Maintenance of Educational Buildings	94,540,000.00	94,540,000.00	21,664,226.00	30,541,226.00	32.3%	63,998,774.00
22020420	Maintenance of Medical Equipments	14,271,000.00	14,271,000.00	4,779,800.00	8,177,000.00	57.3%	6,094,000.00
22020421	Maintenance of Health Institution Buildings	5,600,000.00	5,600,000.00	2,372,166.00	3,962,166.00	70.8%	1,637,834.00
22020422	Maintenance of NYSC Orientation Camp & Sport Center	1,500,000.00	1,500,000.00	629,299.00	1,262,299.00	84.2%	237,701.00
22020424	Maintenance of Guest Houses and Lodges	5,700,000.00	5,700,000.00	1,250,000.00	2,836,500.00	49.8%	2,863,500.00
22020425	Maintenance of Lab/Workshop Tools and Instrument	22,351,000.00	22,351,000.00	8,009,672.00	11,689,772.00	52.3%	10,661,228.00
22020426	Maintenance of Higher Institutions departments	4,200,000.00	4,200,000.00	1,291,735.10	3,614,695.00	86.1%	585,305.00
<b>220205</b>	<b>Training - General</b>	<b>612,109,000.00</b>	<b>683,609,000.00</b>	<b>219,712,621.25</b>	<b>293,213,169.03</b>	<b>42.9%</b>	<b>390,395,830.97</b>
22020501	Local Training	467,868,000.00	533,368,000.00	161,777,781.25	223,720,572.78	41.9%	309,647,427.22
22020502	International Training	102,500,000.00	108,500,000.00	52,505,640.00	60,311,735.00	55.6%	48,188,265.00
22020503	Manpower Planning and Other Staff Development Expenses	31,741,000.00	31,741,000.00	5,429,200.00	8,530,861.25	26.9%	23,210,138.75
22020504	Public Financial Management Core Group Activities	10,000,000.00	10,000,000.00	-	650,000.00	6.5%	9,350,000.00
<b>220206</b>	<b>Other Services - General</b>	<b>1,295,152,000.00</b>	<b>1,451,314,000.00</b>	<b>241,018,612.80</b>	<b>1,001,309,791.00</b>	<b>69.0%</b>	<b>450,004,209.00</b>
22020601	Security Services	434,700,000.00	434,700,000.00	108,996,571.37	256,966,425.37	59.1%	177,733,574.63
22020602	Office Rent	1,550,000.00	1,550,000.00	290,000.00	290,000.00	18.7%	1,260,000.00
22020603	Residential Rent	20,095,000.00	19,857,000.00	4,149,067.00	5,455,067.00	27.5%	14,401,933.00
22020604	Security Vote (Including Operations)	601,000,000.00	751,000,000.00	101,621,334.00	617,112,171.63	82.2%	133,887,828.37
22020605	Cleaning and Fumigation Services	148,651,000.00	155,051,000.00	21,246,806.43	87,575,425.00	56.5%	67,475,575.00
22020606	Land Use Charges	19,850,000.00	19,850,000.00	466,100.00	11,986,500.00	60.4%	7,863,500.00
22020608	Rental of Plants, Equipments & Machinaries	988,000.00	988,000.00	10,500.00	10,500.00	1.1%	977,500.00
22020609	Guidance and Counselling Services	6,020,000.00	6,020,000.00	1,476,169.00	4,482,169.00	74.5%	1,537,831.00
22020610	Environmental Services	13,628,000.00	13,628,000.00	1,203,800.00	5,536,600.00	40.6%	8,091,400.00
22020611	Enumeration and Registration Exercises	100,000.00	100,000.00	-	-	0.0%	100,000.00
22020612	Recruitment and Employment Activities	25,570,000.00	25,570,000.00	1,348,265.00	11,368,333.00	44.5%	14,201,667.00
22020613	State Court Witnesses	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00
22020614	Hotels and Temporary Accommodation	5,000,000.00	5,000,000.00	210,000.00	526,600.00	10.5%	4,473,400.00
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>253,196,000.00</b>	<b>1,681,796,000.00</b>	<b>143,577,988.30</b>	<b>268,253,170.30</b>	<b>16.0%</b>	<b>1,413,542,829.70</b>
22020701	Financial Consulting	86,500,000.00	1,486,700,000.00	86,725,539.30	172,800,289.30	11.6%	1,313,899,710.70
22020702	Information Technology Consulting	11,149,000.00	11,149,000.00	2,285,000.00	3,407,850.00	30.6%	7,741,150.00
22020703	Legal Service	47,645,000.00	72,645,000.00	6,148,200.00	36,995,467.00	50.9%	35,649,533.00
22020704	Engineering Services	3,200,000.00	3,200,000.00	680,000.00	1,480,000.00	46.3%	1,720,000.00
22020705	Architectural Services	2,500,000.00	2,500,000.00	-	20,000.00	0.8%	2,480,000.00
22020706	Surveying Services	1,590,000.00	1,590,000.00	186,000.00	586,000.00	36.9%	1,004,000.00
22020707	Agricultural Consulting	2,100,000.00	2,100,000.00	600,000.00	600,000.00	28.6%	1,500,000.00
22020708	Medical Consulting	3,000,000.00	3,000,000.00	98,750.00	364,500.00	12.2%	2,635,500.00
22020709	Auditing of Accounts	60,500,000.00	63,900,000.00	20,228,015.00	24,064,000.00	37.7%	39,836,000.00
22020710	Research and Documentation	5,432,000.00	5,432,000.00	2,047,200.00	3,298,000.00	60.7%	2,134,000.00
22020711	Supervision and Management Fees	29,480,000.00	29,480,000.00	24,479,284.00	24,537,064.00	83.2%	4,942,936.00
22020712	Dock Brief Service	100,000.00	100,000.00	100,000.00	100,000.00	100.0%	-
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,438,990,000.00</b>	<b>1,704,790,000.00</b>	<b>535,629,885.50</b>	<b>962,493,765.02</b>	<b>56.5%</b>	<b>742,296,234.98</b>
22020801	Motor Vehicle Fuel Cost	252,600,000.00	359,400,000.00	117,563,523.30	209,525,684.00	58.3%	149,874,316.00
22020802	Other Transport Equipment Fuel Cost	450,000.00	450,000.00	60,000.00	186,000.00	41.3%	264,000.00
22020803	Plant / Generator Fuel Cost	1,152,480,000.00	1,311,480,000.00	414,232,212.20	742,375,588.02	56.6%	569,104,411.98
22020806	Cooking Gas / Fuel Cost	720,000.00	720,000.00	120,000.00	195,000.00	27.1%	525,000.00
22020807	Lubricants and Other Oils	32,740,000.00	32,740,000.00	3,654,150.00	10,211,493.00	31.2%	22,528,507.00
<b>220209</b>	<b>Financial Charges - General</b>	<b>29,363,000.00</b>	<b>29,719,000.00</b>	<b>2,865,079.53</b>	<b>6,527,811.29</b>	<b>22.0%</b>	<b>23,191,188.71</b>
22020901	Bank Charges (Other than Interest)	16,363,000.00	16,719,000.00	2,865,079.53	6,527,811.29	39.0%	10,191,188.71
22020902	Insurance Premium	12,900,000.00	12,900,000.00	-	-	0.0%	12,900,000.00
22020910	Interest on Overdraft	100,000.00	100,000.00	-	-	0.0%	100,000.00

Jigawa State Government Budget Performance Report 2023 Q3 - Total Expenditure by Economic Classification

Code	Economic	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>9,846,808,000.00</b>	<b>15,499,958,000.00</b>	<b>2,752,697,199.98</b>	<b>5,646,916,104.33</b>	<b>36.4%</b>	<b>9,853,041,895.67</b>
22021001	Refreshment and Meals	318,804,000.00	350,404,000.00	172,187,108.00	237,401,825.00	67.8%	113,002,175.00
22021002	Honorarium and Sitting Allowance Payments	897,719,000.00	895,319,000.00	421,092,289.76	675,311,292.35	75.4%	220,007,707.65
22021003	Publicity and Advertisements	157,518,000.00	153,718,000.00	66,461,320.00	79,339,371.63	51.6%	74,378,628.37
22021004	Medical Expenses	51,720,000.00	81,720,000.00	10,311,616.00	109,673,116.00	134.2%	- 27,953,116.00
22021005	FAAC Meetings	7,400,000.00	7,400,000.00	200,000.00	3,940,000.00	53.2%	3,460,000.00
22021006	Postage and Courier Services	26,586,000.00	26,586,000.00	3,421,642.00	7,144,292.00	26.9%	19,441,708.00
22021007	Welfare Packages	41,842,000.00	41,842,000.00	10,300,000.00	11,913,000.00	28.5%	29,929,000.00
22021008	Subscription to Professional Bodies / National Council Registration	52,380,000.00	51,880,000.00	8,135,000.00	13,250,893.00	25.5%	38,629,107.00
22021009	Sporting Activities	151,350,000.00	151,350,000.00	53,931,000.00	56,473,000.00	37.3%	94,877,000.00
22021010	Direct Teaching & Laboratory Cost	10,000,000.00	10,000,000.00	245,300.00	245,300.00	2.5%	9,754,700.00
22021014	Annual Planning & Budget Processes Expenses and Administration	5,387,000.00	18,387,000.00	-	24,500.00	0.1%	18,362,500.00
22021020	Election Logistic Supports	40,000,000.00	7,000,000.00	-	6,127,529.00	87.5%	872,471.00
22021041	Contingency	1,200,000,000.00	4,717,000,000.00	-	-	0.0%	4,717,000,000.00
22021043	Official Presents and Souvenirs	102,590,000.00	103,490,000.00	50,677,100.00	54,719,695.00	52.9%	48,770,305.00
22021044	Committees and Commissions	1,598,588,000.00	1,644,788,000.00	127,700,218.00	945,604,218.00	57.5%	699,183,782.00
22021045	Institutional Feeding	2,367,703,000.00	4,042,703,000.00	1,057,287,983.00	1,844,582,477.04	45.6%	2,198,120,522.96
22021046	Livestock feeding and Medicament	2,900,000.00	2,900,000.00	618,950.00	1,223,950.00	42.2%	1,676,050.00
22021047	Community Engagement, Sensitization & Mobilization Activit	55,028,000.00	53,528,000.00	5,885,758.00	7,940,758.00	14.8%	45,587,242.00
22021048	Religious Pilgrimage Operations	606,000,000.00	606,000,000.00	72,367,517.00	125,329,677.00	20.7%	480,670,323.00
22021049	Special Health Programmes & Initiatives	15,057,000.00	15,057,000.00	11,330,500.00	11,440,500.00	76.0%	3,616,500.00
22021050	Official Ceremonies and Celebrations	38,515,000.00	38,515,000.00	9,545,000.00	12,425,000.00	32.3%	26,090,000.00
22021051	Special Education Programmes & Initiatives	240,000.00	240,000.00	74,000.00	74,000.00	30.8%	166,000.00
22021052	Project Monitoring & Evaluation (M & E) Expenses	135,375,000.00	133,525,000.00	44,771,883.00	95,086,725.80	71.2%	38,438,274.20
22021053	National Councils Meetings	23,350,000.00	23,350,000.00	2,816,500.00	3,466,500.00	14.8%	19,883,500.00
22021054	Zonal Office Operational Expenses	105,600,000.00	160,800,000.00	87,361,445.22	111,287,716.51	69.2%	49,512,283.49
22021055	Student Exchange Programme	70,000,000.00	89,000,000.00	5,866,400.00	26,716,400.00	30.0%	62,283,600.00
22021056	Qur'anic Recitation and Other Religious Competitions	65,500,000.00	65,500,000.00	23,055,420.00	23,055,420.00	35.2%	42,444,580.00
22021057	Casual Workers	903,296,000.00	927,296,000.00	438,924,973.00	723,662,673.00	78.0%	203,633,327.00
22021058	Public Service Reforms & SERVICOM Expenses	2,000,000.00	2,000,000.00	386,500.00	761,000.00	38.1%	1,239,000.00
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	155,000,000.00	325,000,000.00	-	-	0.0%	325,000,000.00
22021060	Nutrition Activities	3,500,000.00	3,500,000.00	1,349,882.00	1,970,882.00	56.3%	1,529,118.00
22021061	Juvenile Court Operational Expenses	2,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	50.0%	1,000,000.00
22021063	Accreditation Activities	13,000,000.00	13,000,000.00	3,000,000.00	3,000,000.00	23.1%	10,000,000.00
22021064	Emergency Preparedness and Response	21,000,000.00	21,000,000.00	-	10,449,514.00	49.8%	10,550,486.00
22021065	Awards and Prizes of Excellence	2,200,000.00	2,200,000.00	-	-	0.0%	2,200,000.00
22021066	Operational Expenses of Special Advisers, Assistants & Other Aides	124,750,000.00	184,050,000.00	-	129,620,000.00	70.4%	54,430,000.00
22021067	SOCU Social Investment Programme Interventions	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
22021068	Governing Council Expenses	610,000.00	610,000.00	-	247,500.00	40.6%	362,500.00
22021069	Project / Programmes Coordination Expenses	30,200,000.00	50,200,000.00	6,220,000.00	28,640,000.00	57.1%	21,560,000.00
22021071	Protocol Services & Expenses	50,000,000.00	50,000,000.00	29,652,000.00	47,152,000.00	94.3%	2,848,000.00
22021072	School Clubs Activities	10,100,000.00	10,100,000.00	-	-	0.0%	10,100,000.00
22021073	Guidance & Counselling Activities	8,000,000.00	8,000,000.00	60,000.00	244,000.00	3.1%	7,756,000.00
22021074	Primary Healthcare (LGA & Wards) Operations	95,000,000.00	95,000,000.00	18,165,254.00	52,614,244.00	55.4%	42,385,756.00
22021075	Extra-curricula Activities (Quiz, Debates, etc)	1,000,000.00	1,000,000.00	35,000.00	35,000.00	3.5%	965,000.00
22021076	Girls Child Health-Education Programme	62,000,000.00	97,000,000.00	-	60,319,700.00	62.2%	36,680,300.00
22021077	Sexual Assault Referral Centre Expenses	7,000,000.00	7,000,000.00	4,758,514.00	6,808,514.00	68.0%	2,241,486.00
22021078	Contractual Liabilities	200,000,000.00	200,000,000.00	-	115,142,794.00	57.6%	84,857,206.00
22021079	Repayment of Outstanding Mortgages	6,500,000.00	6,500,000.00	3,501,127.00	3,501,127.00	53.9%	2,998,873.00
<b>2203</b>	<b>LOANS AND ADVANCES</b>	<b>900,400,000.00</b>	<b>900,400,000.00</b>	<b>17,450,000.00</b>	<b>237,310,382.30</b>	<b>26.4%</b>	<b>663,089,617.70</b>
<b>220301</b>	<b>Staff Loans and Advances</b>	<b>900,400,000.00</b>	<b>900,400,000.00</b>	<b>17,450,000.00</b>	<b>237,310,382.30</b>	<b>26.4%</b>	<b>663,089,617.70</b>
22030101	Motor Cycle Advances	30,000,000.00	30,000,000.00	3,500,000.00	13,100,000.00	43.7%	16,900,000.00
22030102	Bicycle Advances	15,000,000.00	15,000,000.00	6,600,000.00	8,000,000.00	53.3%	7,000,000.00
22030103	Refurbishing Advances	85,200,000.00	85,200,000.00	-	10,200,000.00	12.0%	75,000,000.00
22030104	Correspondence Advances	200,000.00	200,000.00	-	-	0.0%	200,000.00
22030106	Motor Vehicle Advance	720,000,000.00	720,000,000.00	-	190,900,000.00	26.5%	529,100,000.00
22030109	Professional Advances Loan	50,000,000.00	50,000,000.00	7,350,000.00	15,110,382.30	30.2%	34,889,617.70
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>585,179,000.00</b>	<b>818,328,998.00</b>	<b>76,328,998.00</b>	<b>1,242,422,438.41</b>	<b>151.7%</b>	<b>- 423,543,438.41</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>571,479,000.00</b>	<b>803,179,000.00</b>	<b>76,328,998.00</b>	<b>1,240,649,253.00</b>	<b>154.5%</b>	<b>- 437,470,253.00</b>
22040101	Grants to other State Governments – Recurrent	150,000.00	150,000.00	-	-	0.0%	150,000.00
22040109	Grants to Communities and NGOs	54,929,000.00	61,029,000.00	2,669,587.00	19,126,587.00	31.3%	41,902,413.00
22040110	Grant to Academic Institutions	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22040112	Grant to Professional Bodies	2,000,000.00	2,000,000.00	230,000.00	230,000.00	11.5%	1,770,000.00
22040113	Assistance and Donations to Individual	511,400,000.00	737,000,000.00	73,429,411.00	1,221,292,666.00	165.7%	- 484,292,666.00
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>	<b>13,700,000.00</b>	<b>15,700,000.00</b>	<b>-</b>	<b>1,773,185.41</b>	<b>11.3%</b>	<b>13,926,814.59</b>
22040203	Grants and Contribution to International Organizations	13,700,000.00	15,700,000.00	-	1,773,185.41	11.3%	13,926,814.59

Jigawa State Government Budget Performance Report 2023 Q3 - Total Expenditure by Economic Classification

Code	Economic	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>4,800,000,000.00</b>	<b>4,800,000,000.00</b>	<b>3,458,445,032.55</b>	<b>5,858,906,793.61</b>	<b>122.1%</b>	<b>- 1,058,906,793.61</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	<b>100,000,000.00</b>	<b>100,000,000.00</b>	<b>90,325,063.68</b>	<b>167,770,065.88</b>	<b>167.8%</b>	<b>- 67,770,065.88</b>
22060101	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	100,000,000.00	100,000,000.00	90,325,063.68	167,770,065.88	167.8%	- 67,770,065.88
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	<b>1,500,000,000.00</b>	<b>1,500,000,000.00</b>	<b>1,929,135,606.38</b>	<b>2,835,029,141.10</b>	<b>189.0%</b>	<b>- 1,335,029,141.10</b>
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	1,500,000,000.00	1,500,000,000.00	1,929,135,606.38	2,835,029,141.10	189.0%	- 1,335,029,141.10
<b>220603</b>	<b>FOREIGN PRINCIPAL</b>	<b>500,000,000.00</b>	<b>500,000,000.00</b>	<b>331,591,936.58</b>	<b>727,832,934.12</b>	<b>145.6%</b>	<b>- 227,832,934.12</b>
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS	500,000,000.00	500,000,000.00	331,591,936.58	727,832,934.12	145.6%	- 227,832,934.12
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>2,700,000,000.00</b>	<b>2,700,000,000.00</b>	<b>1,107,392,425.91</b>	<b>2,128,274,652.51</b>	<b>78.8%</b>	<b>571,725,347.49</b>
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	2,700,000,000.00	2,700,000,000.00	1,107,392,425.91	2,128,274,652.51	78.8%	571,725,347.49
<b>2207</b>	<b>Transfers - Payments</b>	<b>254,000,000.00</b>	<b>254,000,000.00</b>	<b>59,584,670.01</b>	<b>178,754,010.03</b>	<b>70.4%</b>	<b>75,245,989.97</b>
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Payments</b>	<b>254,000,000.00</b>	<b>254,000,000.00</b>	<b>59,584,670.01</b>	<b>178,754,010.03</b>	<b>70.4%</b>	<b>75,245,989.97</b>
22070103	Payment of Share of State IGR (State Taxes) to Local Governments	54,000,000.00	54,000,000.00	40,004,010.00	40,004,010.00	74.1%	13,995,990.00
22070105	Stabilization Funds	200,000,000.00	200,000,000.00	46,250,000.01	138,750,000.03	69.4%	61,249,999.97
<b>23</b>	<b>Capital Expenditure</b>	<b>94,773,000,000.00</b>	<b>142,366,000,000.00</b>	<b>12,123,446,604.56</b>	<b>54,664,287,451.85</b>	<b>38.4%</b>	<b>87,701,712,548.15</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>10,531,097,000.00</b>	<b>14,203,397,000.00</b>	<b>665,717,222.14</b>	<b>4,866,359,602.62</b>	<b>34.3%</b>	<b>9,337,037,397.38</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>10,531,097,000.00</b>	<b>14,203,397,000.00</b>	<b>665,717,222.14</b>	<b>4,866,359,602.62</b>	<b>34.3%</b>	<b>9,337,037,397.38</b>
23010101	Purchase/Acquisition Of Land	250,000,000.00	250,000,000.00	-	37,981,025.00	15.2%	212,018,975.00
23010103	Purchase of Residential Buildings	138,600,000.00	138,600,000.00	-	-	0.0%	138,600,000.00
23010104	Purchase of Motor Cycles	820,000,000.00	972,300,000.00	-	18,275,000.00	1.9%	954,025,000.00
23010105	Purchase Of Motor Vehicles	1,565,700,000.00	2,340,700,000.00	451,550,036.40	661,937,812.66	28.3%	1,678,762,187.34
23010108	Purchase Of Buses	41,000,000.00	41,000,000.00	-	-	0.0%	41,000,000.00
23010112	Purchase Of Office Furniture and Fittings	406,000,000.00	509,000,000.00	-	169,266,691.96	33.3%	339,733,308.04
23010113	Purchase Of Computers	97,180,000.00	106,180,000.00	-	-	0.0%	106,180,000.00
23010114	Purchase Of Computer Printers	8,090,000.00	8,090,000.00	-	-	0.0%	8,090,000.00
23010115	Purchase Of Photocopying Machines	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
23010119	Purchase Of Power Generating Set	217,500,000.00	217,500,000.00	-	-	0.0%	217,500,000.00
23010121	Purchase Of Residential Furniture	60,000,000.00	60,000,000.00	49,851,246.25	49,851,246.25	83.1%	10,148,753.75
23010122	Purchase Of Health / Medical Equipment	2,605,664,000.00	4,502,664,000.00	-	2,348,548,619.54	52.2%	2,154,115,380.46
23010123	Purchase Of Fire Fighting Equipment	276,000,000.00	276,000,000.00	-	-	0.0%	276,000,000.00
23010124	Purchase Of Teaching / Learning Aid Equipment	1,347,260,000.00	1,349,260,000.00	21,110,190.00	398,269,369.81	29.5%	950,990,630.19
23010125	Purchase Of Library Books & Equipment	72,600,000.00	72,600,000.00	9,479,190.00	12,008,722.50	16.5%	60,591,277.50
23010126	Purchase Of Sporting / Gaming Equipment	2,600,000.00	2,600,000.00	-	-	0.0%	2,600,000.00
23010127	Purchase Of Agricultural Equipment	154,000,000.00	154,000,000.00	-	-	0.0%	154,000,000.00
23010128	Purchase Of Security Equipment	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
23010132	Purchases Of Hilux	120,000,000.00	204,000,000.00	-	-	0.0%	204,000,000.00
23010140	Purchase of Information / Communication Equipment	111,930,000.00	111,930,000.00	-	-	0.0%	111,930,000.00
23010141	Purchase of School Furniture	926,184,000.00	1,426,184,000.00	93,512,800.63	879,426,693.36	61.7%	546,757,306.64
23010142	Purchase of Laboratory Equipment	674,010,000.00	709,010,000.00	10,520,810.00	190,862,028.82	26.9%	518,147,971.18
23010143	Purchase of Workshop Tools / Equipment	100,073,000.00	100,073,000.00	-	22,271,159.27	22.3%	77,801,840.73
23010144	Purchase of Heavy Plants and Equipment	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23010146	Purchase of other ICT equipment	282,000,000.00	384,000,000.00	29,000,000.00	70,087,202.59	18.3%	313,912,797.41
23010147	Purchase of Office Equipment	80,206,000.00	84,206,000.00	692,948.86	7,074,030.86	8.4%	77,131,969.14
23010148	Purchase of Relief & Other Supportive Materials	11,000,000.00	11,000,000.00	-	-	0.0%	11,000,000.00
23010149	Purchase of Electronic Equipment and Fittings	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
23010151	Purchase of veterinary Clinic Equipments	10,000,000.00	10,000,000.00	-	500,000.00	5.0%	9,500,000.00
23010152	Purchase of Funmigation Equipment	9,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00

<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>49,931,877,000.00</b>	<b>66,756,777,000.00</b>	<b>3,808,408,440.34</b>	<b>26,167,831,757.76</b>	<b>39.2%</b>	<b>40,588,945,242.24</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>49,931,877,000.00</b>	<b>66,756,777,000.00</b>	<b>3,808,408,440.34</b>	<b>26,167,831,757.76</b>	<b>39.2%</b>	<b>40,588,945,242.24</b>
23020101	Construction/Provision Of Office Buildings	1,128,672,000.00	1,228,672,000.00	-	51,377,368.46	4.2%	1,177,294,631.54
23020102	Construction/Provision Of Residential Buildings	1,984,644,000.00	3,185,644,000.00	10,000,000.00	740,853,237.32	23.3%	2,444,790,762.68
23020103	Construction/Provision Of Electricity / Solar Power	1,507,011,000.00	1,692,011,000.00	135,805,109.85	560,456,982.68	33.1%	1,131,554,017.32
23020105	Construction/Provision Of Water Facilities	4,718,540,000.00	5,488,540,000.00	224,217,025.08	1,404,450,693.08	25.6%	4,084,089,306.92
23020106	Construction/Provision Of Hospitals/Health Centres	5,715,000,000.00	6,525,000,000.00	509,864,108.36	3,312,373,783.55	50.8%	3,212,626,216.45
23020107	Construction/Provision Of Public Schools	10,367,000,000.00	13,485,900,000.00	1,288,484,935.33	5,152,346,628.02	38.2%	8,333,553,371.98
23020111	Construction / Provision Of Libraries	255,500,000.00	917,500,000.00	15,000,000.00	455,545,244.94	49.7%	461,954,755.06
23020112	Construction / Provision Of Sporting Facilities	439,000,000.00	439,000,000.00	-	-	0.0%	439,000,000.00
23020113	Construction / Provision Of Agricultural Facilities	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23020114	Construction / Provision Of Roads	11,707,000,000.00	21,116,000,000.00	1,135,649,359.34	9,097,827,427.46	43.1%	12,018,172,572.54
23020118	Construction / Provision Of Infrastructure	1,196,000,000.00	1,196,000,000.00	457,161,707.27	465,726,307.27	38.9%	730,273,692.73
23020123	Construction Of Traffic /Street Lights	503,600,000.00	490,600,000.00	-	129,930,451.03	26.5%	360,669,548.97
23020124	Construction Of Markets/Parks	270,000,000.00	320,000,000.00	29,026,195.11	29,026,195.11	9.1%	290,973,804.89
23020125	Construction Of Power Generating Plants	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
23020127	Construction Of ICT Infrastructures	160,000,000.00	160,000,000.00	-	2,151,148.10	1.3%	157,848,851.90
23020131	Construction/Provision Of Religious Structures	200,000,000.00	200,000,000.00	-	68,730,549.95	34.4%	131,269,450.05
23020132	Construction/Provision Of Other Institutional Structures	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
23020133	Construction/Provision Of Public Convenience	539,000,000.00	739,000,000.00	-	204,602,003.09	27.7%	534,397,996.91
23020134	Grazing Reserves Development	110,000,000.00	110,000,000.00	3,200,000.00	10,611,050.00	9.6%	99,388,950.00
23020137	Artisan Training / Skill Acquisition	122,700,000.00	22,700,000.00	-	-	0.0%	22,700,000.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	5,000,700,000.00	5,432,700,000.00	-	4,337,266,399.53	79.8%	1,095,433,600.47
23020141	Development of Health Training Institutions	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23020142	Provision of Sanitation Facilities	828,510,000.00	828,510,000.00	-	109,668,171.09	13.2%	718,841,828.91
23020144	Development of Agriculture	3,014,000,000.00	3,014,000,000.00	-	34,888,117.08	1.2%	2,979,111,882.92
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>7,610,020,000.00</b>	<b>25,137,620,000.00</b>	<b>2,992,576,900.56</b>	<b>16,402,471,559.58</b>	<b>65.3%</b>	<b>8,735,148,440.42</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>7,610,020,000.00</b>	<b>25,137,620,000.00</b>	<b>2,992,576,900.56</b>	<b>16,402,471,559.58</b>	<b>65.3%</b>	<b>8,735,148,440.42</b>
23030101	Rehabilitation/Repairs Of Residential Buildings	1,121,200,000.00	1,348,200,000.00	103,057,755.47	290,197,897.85	21.5%	1,058,002,102.15
23030104	Rehabilitation/Repairs - Water Facilities	1,123,000,000.00	1,748,000,000.00	15,719,463.78	904,521,948.19	51.7%	843,478,051.81
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	165,000,000.00	165,000,000.00	9,593,258.96	94,332,226.00	57.2%	70,667,774.00
23030106	Rehabilitation/Repairs - Public Schools	1,606,000,000.00	2,305,000,000.00	134,047,835.78	845,760,465.29	36.7%	1,459,239,534.71
23030110	Rehabilitation / Repairs - Libraries	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
23030111	Rehabilitation / Repairs - Sporting Facilities	33,500,000.00	33,500,000.00	-	-	0.0%	33,500,000.00
23030112	Rehabilitation / Repairs - Agricultural Facilities	65,000,000.00	15,000,000.00	3,000,000.00	3,000,000.00	20.0%	12,000,000.00
23030113	Rehabilitation / Repairs - Roads	2,270,000,000.00	18,193,000,000.00	2,716,935,514.86	14,192,104,413.04	78.0%	4,000,895,586.96
23030115	Rehabilitation / Repairs - Water-Way	10,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23030116	Rehabilitation / Repairs - Air-Port / Aerodromes	250,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
23030121	Rehabilitation / Repairs Of Office Buildings	311,500,000.00	461,800,000.00	10,223,071.71	42,473,609.21	9.2%	419,326,390.79
23030123	Rehabilitation/Repairs- Traffic /Street Lights	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23030127	Rehabilitation/Repairs- ICT Infrastructures	27,320,000.00	27,320,000.00	-	-	0.0%	27,320,000.00
23030128	Rehabilitation of Dams	68,000,000.00	68,000,000.00	-	30,081,000.00	44.2%	37,919,000.00
23030129	Rehabilitation of Irrigation Facilities	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
23030130	Rehabilitation/Repairs of Other Institutional Buildings	29,000,000.00	69,300,000.00	-	-	0.0%	69,300,000.00
23030131	Rehabilitation/Repairs of Other Infrastructure	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
23030133	Rehabilitation/Repairs of Other facilities	11,500,000.00	11,500,000.00	-	-	0.0%	11,500,000.00
23030134	Rehabilitation/Repairs of Vehicles	-	3,000,000.00	-	-	0.0%	3,000,000.00
23030135	Rehabilitation/Repairs of veterinary Clinics	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>5,200,850,000.00</b>	<b>7,065,150,000.00</b>	<b>273,720,477.58</b>	<b>737,460,342.34</b>	<b>10.4%</b>	<b>6,327,689,657.66</b>
<b>230401</b>	<b>Preservation of the Environment - General</b>	<b>5,200,850,000.00</b>	<b>7,065,150,000.00</b>	<b>273,720,477.58</b>	<b>737,460,342.34</b>	<b>10.4%</b>	<b>6,327,689,657.66</b>
23040101	Tree Planting	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
23040102	Erosion & Flood Control	462,000,000.00	2,305,000,000.00	270,529,227.58	733,884,092.34	31.8%	1,571,115,907.66
23040103	Wildlife & Nature Conservation	53,650,000.00	53,650,000.00	1,500,000.00	1,500,000.00	2.8%	52,150,000.00
23040105	Water and Environmental Pollution Prevention & Control	4,322,000,000.00	4,322,000,000.00	-	385,000.00	0.0%	4,321,615,000.00
23040106	Nurseries and Seedlings	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
23040107	Forests and Shelterbelts	14,500,000.00	36,100,000.00	1,691,250.00	1,691,250.00	4.7%	34,408,750.00
23040108	Parks and Gardens	77,000,000.00	77,000,000.00	-	-	0.0%	77,000,000.00
23040109	Alternative Energy Development	223,700,000.00	223,400,000.00	-	-	0.0%	223,400,000.00

Jigawa State Government Budget Performance Report 2023 Q3 - Total Expenditure by Economic Classification

Code	Economic	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>21,499,156,000.00</b>	<b>29,203,056,000.00</b>	<b>4,383,023,563.94</b>	<b>6,490,164,189.55</b>	<b>22.2%</b>	<b>22,712,891,810.45</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>21,499,156,000.00</b>	<b>29,203,056,000.00</b>	<b>4,383,023,563.94</b>	<b>6,490,164,189.55</b>	<b>22.2%</b>	<b>22,712,891,810.45</b>
23050101	Research & Development and Census/Surveys	413,900,000.00	413,900,000.00	24,619,000.00	54,125,671.10	13.1%	359,774,328.90
23050102	Computer Software Acquisition	170,647,000.00	171,647,000.00	1,155,000.00	2,195,000.00	1.3%	169,452,000.00
23050103	Monitoring And Evaluation	761,810,000.00	944,810,000.00	18,525,331.05	65,126,659.05	6.9%	879,683,340.95
23050104	Anniversaries/Celebrations	31,000,000.00	31,000,000.00	-	1,230,000.00	4.0%	29,770,000.00
23050108	Capacity Building / Human Resource Development	4,159,240,000.00	4,219,240,000.00	499,582,700.02	1,253,415,924.39	29.7%	2,965,824,075.61
23050113	Nutrition Interventions (RuTF, IYCF, etc)	585,000,000.00	585,000,000.00	-	-	0.0%	585,000,000.00
23050114	Maternal and Child Healthcare Services	177,000,000.00	202,000,000.00	-	46,292,960.00	22.9%	155,707,040.00
23050115	Social Welfare Institutions Developmental Activities	13,103,959,000.00	17,889,059,000.00	2,025,556,671.87	3,128,055,081.05	17.5%	14,761,003,918.95
23050117	Counter funding of Development Assistance	948,000,000.00	948,000,000.00	-	-	0.0%	948,000,000.00
23050118	Purchase of Agricultural Inputs - Seeds, Fertilizer, etc.	40,000,000.00	290,000,000.00	-	-	0.0%	290,000,000.00
23050119	Renewal of Institutional Subscriptions and License	168,600,000.00	168,400,000.00	-	-	0.0%	168,400,000.00
23050135	Dev. of Ward Level Health Facilities for Basic Healthcare Provision	485,000,000.00	485,000,000.00	-	125,538,032.96	25.9%	359,461,967.04
23050136	Masterplan Development	60,000,000.00	60,000,000.00	13,584,861.00	13,584,861.00	22.6%	46,415,139.00
23050138	Recapitalization and Investments	395,000,000.00	2,795,000,000.00	1,800,000,000.00	1,800,600,000.00	64.4%	994,400,000.00

## 2.F Expenditure by Function

**Table 10: Total Expenditure by Function**

Jigawa State Government Budget Performance Report 2023 Q3 - Total Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>185,075,000,000.00</b>	<b>242,775,000,000.00</b>	<b>38,375,092,773.17</b>	<b>118,147,533,278.45</b>	<b>48.7%</b>	<b>124,627,466,721.55</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>23,299,993,000.00</b>	<b>33,056,293,000.00</b>	<b>8,692,015,295.49</b>	<b>17,898,387,276.26</b>	<b>54.1%</b>	<b>15,157,905,723.74</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>11,643,028,000.00</b>	<b>16,551,028,000.00</b>	<b>4,101,117,967.79</b>	<b>7,380,916,771.36</b>	<b>44.6%</b>	<b>9,170,111,228.64</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	8,073,600,000.00	8,443,600,000.00	1,668,363,752.58	3,693,255,312.81	43.7%	4,750,344,687.19
70112	FINANCIAL AND FISCAL AFFAIRS	3,569,428,000.00	8,107,428,000.00	2,432,754,215.21	3,687,661,458.55	45.5%	4,419,766,541.45
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>5,652,965,000.00</b>	<b>10,351,265,000.00</b>	<b>928,805,337.77</b>	<b>3,647,737,126.21</b>	<b>35.2%</b>	<b>6,703,527,873.79</b>
70131	GENERAL PERSONNEL SERVICES	2,519,600,000.00	2,889,900,000.00	678,921,515.10	1,430,844,025.29	49.5%	1,459,055,974.72
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,409,600,000.00	4,976,600,000.00	31,080,317.58	68,667,523.12	1.4%	4,907,932,476.89
70133	OTHER GENERAL SERVICES	1,723,765,000.00	2,484,765,000.00	218,803,505.10	2,148,225,577.81	86.5%	336,539,422.19
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>950,000,000.00</b>	<b>1,100,000,000.00</b>	<b>190,312,287.37</b>	<b>855,679,781.07</b>	<b>77.8%</b>	<b>244,320,218.93</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	950,000,000.00	1,100,000,000.00	190,312,287.37	855,679,781.07	77.8%	244,320,218.93
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>5,000,000,000.00</b>	<b>5,000,000,000.00</b>	<b>3,458,445,032.55</b>	<b>5,974,049,587.61</b>	<b>119.5%</b>	<b>- 974,049,587.61</b>
70171	PUBLIC DEBT TRANSACTIONS	5,000,000,000.00	5,000,000,000.00	3,458,445,032.55	5,974,049,587.61	119.5%	- 974,049,587.61
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>54,000,000.00</b>	<b>54,000,000.00</b>	<b>13,334,670.00</b>	<b>40,004,010.00</b>	<b>74.1%</b>	<b>13,995,990.00</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	54,000,000.00	54,000,000.00	13,334,670.00	40,004,010.00	74.1%	13,995,990.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>4,602,931,000.00</b>	<b>5,253,531,000.00</b>	<b>884,899,271.89</b>	<b>1,810,837,182.58</b>	<b>34.5%</b>	<b>3,442,693,817.42</b>
<b>7031</b>	<b>POLICE SERVICES</b>	<b>129,500,000.00</b>	<b>129,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>129,500,000.00</b>
70311	POLICE SERVICES	129,500,000.00	129,500,000.00	-	-	0.0%	129,500,000.00
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>425,200,000.00</b>	<b>425,200,000.00</b>	<b>24,480,755.25</b>	<b>64,554,441.75</b>	<b>15.2%</b>	<b>360,645,558.25</b>
70321	FIRE PROTECTION SERVICES	425,200,000.00	425,200,000.00	24,480,755.25	64,554,441.75	15.2%	360,645,558.25
<b>7033</b>	<b>LAW COURTS</b>	<b>4,008,231,000.00</b>	<b>4,653,831,000.00</b>	<b>860,418,516.64</b>	<b>1,746,282,740.83</b>	<b>37.5%</b>	<b>2,907,548,259.17</b>
70331	LAW COURTS	4,008,231,000.00	4,653,831,000.00	860,418,516.64	1,746,282,740.83	37.5%	2,907,548,259.17
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>40,000,000.00</b>	<b>45,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>45,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	40,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>34,978,640,000.00</b>	<b>60,238,240,000.00</b>	<b>6,339,427,431.70</b>	<b>33,587,030,833.36</b>	<b>55.8%</b>	<b>26,651,209,166.65</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>2,763,363,000.00</b>	<b>2,837,363,000.00</b>	<b>521,461,131.53</b>	<b>581,592,779.16</b>	<b>20.5%</b>	<b>2,255,770,220.84</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	2,763,363,000.00	2,837,363,000.00	521,461,131.53	581,592,779.16	20.5%	2,255,770,220.84
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>6,143,066,000.00</b>	<b>6,385,666,000.00</b>	<b>261,005,264.59</b>	<b>675,271,052.84</b>	<b>10.6%</b>	<b>5,710,394,947.17</b>
70421	AGRICULTURE	6,077,066,000.00	6,298,066,000.00	259,314,014.59	673,579,802.84	10.7%	5,624,486,197.17
70422	FORESTRY	51,000,000.00	72,600,000.00	1,691,250.00	1,691,250.00	2.3%	70,908,750.00
70423	FISHING AND HUNTING	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>2,311,196,000.00</b>	<b>2,471,196,000.00</b>	<b>241,058,127.42</b>	<b>942,735,718.90</b>	<b>38.1%</b>	<b>1,528,460,281.11</b>
70435	ELECTRICITY	2,064,510,000.00	2,224,510,000.00	231,683,784.62	932,335,888.90	41.9%	1,292,174,111.11
70436	NON ELECTRIC ENERGY	246,686,000.00	246,686,000.00	9,374,342.80	10,399,830.00	4.2%	236,286,170.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>59,855,000.00</b>	<b>59,855,000.00</b>	<b>3,712,841.75</b>	<b>18,676,832.95</b>	<b>31.2%</b>	<b>41,178,167.05</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	59,855,000.00	59,855,000.00	3,712,841.75	18,676,832.95	31.2%	41,178,167.05
<b>7045</b>	<b>TRANSPORT</b>	<b>23,234,760,000.00</b>	<b>48,001,760,000.00</b>	<b>5,290,840,019.34</b>	<b>31,292,231,114.38</b>	<b>65.2%</b>	<b>16,709,528,885.63</b>
70451	ROAD TRANSPORT	22,984,760,000.00	47,851,760,000.00	5,290,840,019.34	31,292,231,114.38	65.4%	16,559,528,885.63
70454	AIR TRANSPORT	250,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>376,400,000.00</b>	<b>392,400,000.00</b>	<b>21,350,047.08</b>	<b>76,523,335.14</b>	<b>19.5%</b>	<b>315,876,664.86</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	240,000,000.00	240,000,000.00	-	-	0.0%	240,000,000.00
70473	TOURISM	20,000,000.00	36,000,000.00	-	-	0.0%	36,000,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	116,400,000.00	116,400,000.00	21,350,047.08	76,523,335.14	65.7%	39,876,664.86
<b>7048</b>	<b>R &amp; D ECONOMIC AFFAIRS</b>	<b>90,000,000.00</b>	<b>90,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>90,000,000.00</b>
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>5,462,750,000.00</b>	<b>7,351,550,000.00</b>	<b>479,556,199.55</b>	<b>1,265,960,173.27</b>	<b>17.2%</b>	<b>6,085,589,826.73</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>516,400,000.00</b>	<b>538,600,000.00</b>	<b>180,634,327.12</b>	<b>447,541,258.08</b>	<b>83.1%</b>	<b>91,058,741.92</b>
70511	WASTE MANAGEMENT	516,400,000.00	538,600,000.00	180,634,327.12	447,541,258.08	83.1%	91,058,741.92
<b>7053</b>	<b>POLLUTION ABATEMENT</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>-</b>	<b>385,000.00</b>	<b>5.5%</b>	<b>6,615,000.00</b>
70531	POLLUTION ABATEMENT	7,000,000.00	7,000,000.00	-	385,000.00	5.5%	6,615,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>4,939,350,000.00</b>	<b>6,805,950,000.00</b>	<b>298,921,872.43</b>	<b>818,033,915.19</b>	<b>12.0%</b>	<b>5,987,916,084.81</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	4,939,350,000.00	6,805,950,000.00	298,921,872.43	818,033,915.19	12.0%	5,987,916,084.81

Jigawa State Government Budget Performance Report 2023 Q3 - Total Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>11,797,930,000.00</b>	<b>14,234,930,000.00</b>	<b>1,727,164,443.64</b>	<b>6,505,336,028.22</b>	<b>45.7%</b>	<b>7,729,593,971.78</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>1,109,854,000.00</b>	<b>1,109,854,000.00</b>	<b>54,548,060.59</b>	<b>413,730,218.63</b>	<b>37.3%</b>	<b>696,123,781.38</b>
70611	HOUSING DEVELOPMENT	1,109,854,000.00	1,109,854,000.00	54,548,060.59	413,730,218.63	37.3%	696,123,781.38
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>558,333,000.00</b>	<b>658,333,000.00</b>	<b>252,472,624.56</b>	<b>366,595,728.94</b>	<b>55.7%</b>	<b>291,737,271.07</b>
70621	COMMUNITY DEVELOPMENT	558,333,000.00	658,333,000.00	252,472,624.56	366,595,728.94	55.7%	291,737,271.07
<b>7063</b>	<b>WATER SUPPLY</b>	<b>9,629,743,000.00</b>	<b>11,106,743,000.00</b>	<b>1,420,143,758.50</b>	<b>5,595,079,629.63</b>	<b>50.4%</b>	<b>5,511,663,370.37</b>
70631	WATER SUPPLY	9,629,743,000.00	11,106,743,000.00	1,420,143,758.50	5,595,079,629.63	50.4%	5,511,663,370.37
<b>7064</b>	<b>STREET LIGHTING</b>	<b>500,000,000.00</b>	<b>1,360,000,000.00</b>	<b>-</b>	<b>129,930,451.03</b>	<b>9.6%</b>	<b>1,230,069,548.97</b>
70641	STREET LIGHTING	500,000,000.00	1,360,000,000.00	-	129,930,451.03	9.6%	1,230,069,548.97
<b>707</b>	<b>HEALTH</b>	<b>27,809,519,000.00</b>	<b>31,559,519,000.00</b>	<b>4,712,379,517.36</b>	<b>15,656,018,407.25</b>	<b>49.6%</b>	<b>15,903,500,592.75</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, A PPLIANCES, AND EQUIPMENT</b>	<b>118,000,000.00</b>	<b>118,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>118,000,000.00</b>
70711	PHARMACEUTICAL PRODUCTS	118,000,000.00	118,000,000.00	-	-	0.0%	118,000,000.00
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>2,270,000,000.00</b>	<b>2,380,000,000.00</b>	<b>-</b>	<b>1,219,167,074.92</b>	<b>51.2%</b>	<b>1,160,832,925.08</b>
70722	SPECIALIZED MEDICAL SERVICES	2,270,000,000.00	2,380,000,000.00	-	1,219,167,074.92	51.2%	1,160,832,925.08
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>12,345,049,000.00</b>	<b>15,609,049,000.00</b>	<b>1,760,230,068.18</b>	<b>8,320,732,969.58</b>	<b>53.3%</b>	<b>7,288,316,030.42</b>
70731	GENERAL HOSPITAL SERVICES	8,785,980,000.00	10,782,980,000.00	1,652,418,691.37	6,661,840,260.13	61.8%	4,121,139,739.87
70732	SPECIALIZED HOSPITAL SERVICES	2,622,069,000.00	3,541,069,000.00	107,811,376.81	1,393,843,749.45	39.4%	2,147,225,250.55
70733	MEDICAL AND MATERNITY CENTRE SERVICES	937,000,000.00	1,285,000,000.00	-	265,048,960.00	20.6%	1,019,951,040.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>11,396,970,000.00</b>	<b>11,772,970,000.00</b>	<b>2,393,383,928.04</b>	<b>4,698,356,534.09</b>	<b>39.9%</b>	<b>7,074,613,465.91</b>
70741	PUBLIC HEALTH SERVICES	11,396,970,000.00	11,772,970,000.00	2,393,383,928.04	4,698,356,534.09	39.9%	7,074,613,465.91
<b>7075</b>	<b>R &amp; D HEALTH</b>	<b>11,000,000.00</b>	<b>11,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>11,000,000.00</b>
70751	R & D HEALTH	11,000,000.00	11,000,000.00	-	-	0.0%	11,000,000.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>1,668,500,000.00</b>	<b>1,668,500,000.00</b>	<b>558,765,521.15</b>	<b>1,417,761,828.67</b>	<b>85.0%</b>	<b>250,738,171.33</b>
70761	HEALTH N.E.C.	1,668,500,000.00	1,668,500,000.00	558,765,521.15	1,417,761,828.67	85.0%	250,738,171.33
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>2,096,910,000.00</b>	<b>2,266,910,000.00</b>	<b>253,985,113.84</b>	<b>473,729,043.38</b>	<b>20.9%</b>	<b>1,793,180,956.62</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>553,877,000.00</b>	<b>553,877,000.00</b>	<b>66,050,477.25</b>	<b>93,139,659.11</b>	<b>16.8%</b>	<b>460,737,340.89</b>
70811	RECREATIONAL AND SPORTING SERVICES	553,877,000.00	553,877,000.00	66,050,477.25	93,139,659.11	16.8%	460,737,340.89
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>86,656,000.00</b>	<b>86,656,000.00</b>	<b>8,780,749.25</b>	<b>19,777,596.30</b>	<b>22.8%</b>	<b>66,878,403.70</b>
70821	CULTURAL SERVICES	86,656,000.00	86,656,000.00	8,780,749.25	19,777,596.30	22.8%	66,878,403.70
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>625,577,000.00</b>	<b>625,577,000.00</b>	<b>140,458,363.74</b>	<b>241,283,196.87</b>	<b>38.6%</b>	<b>384,293,803.13</b>
70831	BROADCASTING AND PUBLISHING SERVICES	625,577,000.00	625,577,000.00	140,458,363.74	241,283,196.87	38.6%	384,293,803.13
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>830,800,000.00</b>	<b>1,000,800,000.00</b>	<b>38,695,523.60</b>	<b>119,528,591.10</b>	<b>11.9%</b>	<b>881,271,408.90</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	830,800,000.00	1,000,800,000.00	38,695,523.60	119,528,591.10	11.9%	881,271,408.90
<b>709</b>	<b>EDUCATION</b>	<b>66,177,498,000.00</b>	<b>74,628,098,000.00</b>	<b>12,635,942,712.52</b>	<b>37,344,080,293.44</b>	<b>50.0%</b>	<b>37,284,017,706.56</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>32,413,464,000.00</b>	<b>32,413,364,000.00</b>	<b>5,216,562,244.60</b>	<b>16,577,723,702.33</b>	<b>51.1%</b>	<b>15,835,640,297.68</b>
70912	PRIMARY EDUCATION	32,413,464,000.00	32,413,364,000.00	5,216,562,244.60	16,577,723,702.33	51.1%	15,835,640,297.68
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>5,581,966,000.00</b>	<b>9,492,966,000.00</b>	<b>1,081,391,518.25</b>	<b>4,377,330,283.98</b>	<b>46.1%</b>	<b>5,115,635,716.02</b>
70922	UPPER-SECONDARY EDUCATION	5,581,966,000.00	9,492,966,000.00	1,081,391,518.25	4,377,330,283.98	46.1%	5,115,635,716.02
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>17,464,530,000.00</b>	<b>20,779,230,000.00</b>	<b>2,582,999,896.84</b>	<b>9,052,025,258.94</b>	<b>43.6%</b>	<b>11,727,204,741.06</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	7,313,898,000.00	8,195,598,000.00	1,192,677,488.12	3,253,214,433.71	39.7%	4,942,383,566.30
70942	SECOND STAGE OF TERTIARY EDUCATION	10,150,632,000.00	12,583,632,000.00	1,390,322,408.73	5,798,810,825.24	46.1%	6,784,821,174.77
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>2,977,047,000.00</b>	<b>2,977,047,000.00</b>	<b>1,016,541,182.56</b>	<b>1,701,373,582.36</b>	<b>57.1%</b>	<b>1,275,673,417.65</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,977,047,000.00	2,977,047,000.00	1,016,541,182.56	1,701,373,582.36	57.1%	1,275,673,417.65
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>122,530,000.00</b>	<b>122,530,000.00</b>	<b>15,928,712.75</b>	<b>41,265,174.65</b>	<b>33.7%</b>	<b>81,264,825.35</b>
70971	R & D EDUCATION	122,530,000.00	122,530,000.00	15,928,712.75	41,265,174.65	33.7%	81,264,825.35
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>7,617,961,000.00</b>	<b>8,842,961,000.00</b>	<b>2,722,519,157.53</b>	<b>5,594,362,291.19</b>	<b>63.3%</b>	<b>3,248,598,708.81</b>
70981	EDUCATION N.E.C.	7,617,961,000.00	8,842,961,000.00	2,722,519,157.53	5,594,362,291.19	63.3%	3,248,598,708.81
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>8,848,829,000.00</b>	<b>14,185,929,000.00</b>	<b>2,649,722,787.19</b>	<b>3,606,154,040.69</b>	<b>25.4%</b>	<b>10,579,774,959.31</b>
<b>7102</b>	<b>OLD AGE</b>	<b>2,460,528,000.00</b>	<b>3,460,528,000.00</b>	<b>589,723,708.65</b>	<b>1,246,570,998.12</b>	<b>36.0%</b>	<b>2,213,957,001.88</b>
71021	OLD AGE	2,460,528,000.00	3,460,528,000.00	589,723,708.65	1,246,570,998.12	36.0%	2,213,957,001.88
<b>7103</b>	<b>SURVIVORS</b>	<b>165,130,000.00</b>	<b>165,130,000.00</b>	<b>10,287,433.00</b>	<b>13,226,585.04</b>	<b>8.0%</b>	<b>151,903,414.96</b>
71031	SURVIVORS	165,130,000.00	165,130,000.00	10,287,433.00	13,226,585.04	8.0%	151,903,414.96
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>1,121,007,000.00</b>	<b>1,121,007,000.00</b>	<b>12,993,803.40</b>	<b>51,616,912.60</b>	<b>4.6%</b>	<b>1,069,390,087.40</b>
71041	FAMILY AND CHILDREN	1,121,007,000.00	1,121,007,000.00	12,993,803.40	51,616,912.60	4.6%	1,069,390,087.40
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>86,700,000.00</b>	<b>86,700,000.00</b>	<b>21,544,661.25</b>	<b>55,692,371.90</b>	<b>64.2%</b>	<b>31,007,628.10</b>
71051	UNEMPLOYMENT	86,700,000.00	86,700,000.00	21,544,661.25	55,692,371.90	64.2%	31,007,628.10
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>5,015,464,000.00</b>	<b>9,352,564,000.00</b>	<b>2,015,173,180.89</b>	<b>2,239,047,173.03</b>	<b>23.9%</b>	<b>7,113,516,826.97</b>
71091	SOCIAL PROTECTION N.E.C.	5,015,464,000.00	9,352,564,000.00	2,015,173,180.89	2,239,047,173.03	23.9%	7,113,516,826.97

**Table 11: Personnel Expenditure by Function**

Jigawa State Government Budget Performance Report 2023 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
	<b>Total Personnel Expenditure</b>	<b>57,120,000,000.00</b>	<b>58,713,300,000.00</b>	<b>13,745,249,822.20</b>	<b>37,217,346,130.59</b>	<b>63.4%</b>	<b>21,495,953,869.41</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>3,699,588,000.00</b>	<b>3,804,588,000.00</b>	<b>606,763,605.07</b>	<b>1,824,538,254.92</b>	<b>48.0%</b>	<b>1,980,049,745.08</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>1,866,728,000.00</b>	<b>1,866,728,000.00</b>	<b>259,788,610.48</b>	<b>884,810,706.37</b>	<b>47.4%</b>	<b>981,917,293.63</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,275,100,000.00	1,275,100,000.00	131,609,073.28	501,158,496.47	39.3%	773,941,503.53
70112	FINANCIAL AND FISCAL AFFAIRS	591,628,000.00	591,628,000.00	128,179,537.20	383,652,209.90	64.8%	207,975,790.10
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>1,772,160,000.00</b>	<b>1,877,160,000.00</b>	<b>322,178,877.58</b>	<b>900,814,598.53</b>	<b>48.0%</b>	<b>976,345,401.47</b>
70131	GENERAL PERSONNEL SERVICES	1,132,600,000.00	1,237,600,000.00	248,612,764.16	643,706,026.67	52.0%	593,893,973.34
70132	OVERALL PLANNING AND STATISTICAL SERVICES	63,800,000.00	63,800,000.00	10,374,517.58	31,177,571.24	48.9%	32,622,428.77
70133	OTHER GENERAL SERVICES	575,760,000.00	575,760,000.00	63,191,595.85	225,931,000.63	39.2%	349,828,999.37
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>60,700,000.00</b>	<b>60,700,000.00</b>	<b>24,796,117.00</b>	<b>38,912,950.01</b>	<b>64.1%</b>	<b>21,787,049.99</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	60,700,000.00	60,700,000.00	24,796,117.00	38,912,950.01	64.1%	21,787,049.99
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>1,999,261,000.00</b>	<b>2,198,861,000.00</b>	<b>379,539,173.60</b>	<b>1,230,181,780.79</b>	<b>55.9%</b>	<b>968,679,219.21</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>90,000,000.00</b>	<b>90,000,000.00</b>	<b>19,966,703.25</b>	<b>60,040,389.75</b>	<b>66.7%</b>	<b>29,959,610.25</b>
70321	FIRE PROTECTION SERVICES	90,000,000.00	90,000,000.00	19,966,703.25	60,040,389.75	66.7%	29,959,610.25
<b>7033</b>	<b>LAW COURTS</b>	<b>1,909,261,000.00</b>	<b>2,103,861,000.00</b>	<b>359,572,470.35</b>	<b>1,170,141,391.04</b>	<b>55.6%</b>	<b>933,719,608.96</b>
70331	LAW COURTS	1,909,261,000.00	2,103,861,000.00	359,572,470.35	1,170,141,391.04	55.6%	933,719,608.96
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>-</b>	<b>5,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	5,000,000.00	-	-	0.0%	5,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,210,770,000.00</b>	<b>1,231,770,000.00</b>	<b>280,312,740.48</b>	<b>798,062,110.47</b>	<b>64.8%</b>	<b>433,707,889.54</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>85,023,000.00</b>	<b>85,023,000.00</b>	<b>16,723,529.15</b>	<b>51,358,777.25</b>	<b>60.4%</b>	<b>33,664,222.75</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	85,023,000.00	85,023,000.00	16,723,529.15	51,358,777.25	60.4%	33,664,222.75
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>849,666,000.00</b>	<b>870,666,000.00</b>	<b>202,089,727.08</b>	<b>566,139,419.83</b>	<b>65.0%</b>	<b>304,526,580.18</b>
70421	AGRICULTURE	849,666,000.00	870,666,000.00	202,089,727.08	566,139,419.83	65.0%	304,526,580.18
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>26,321,000.00</b>	<b>26,321,000.00</b>	<b>6,665,852.98</b>	<b>19,218,540.38</b>	<b>73.0%</b>	<b>7,102,459.63</b>
70435	ELECTRICITY	23,135,000.00	23,135,000.00	5,895,405.38	17,422,605.58	75.3%	5,712,394.43
70436	NON ELECTRIC ENERGY	3,186,000.00	3,186,000.00	770,447.60	1,795,934.80	56.4%	1,390,065.20
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>12,900,000.00</b>	<b>12,900,000.00</b>	<b>2,912,841.75</b>	<b>6,932,752.95</b>	<b>53.7%</b>	<b>5,967,247.05</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12,900,000.00	12,900,000.00	2,912,841.75	6,932,752.95	53.7%	5,967,247.05
<b>7045</b>	<b>TRANSPORT</b>	<b>195,460,000.00</b>	<b>195,460,000.00</b>	<b>42,868,444.13</b>	<b>126,748,192.87</b>	<b>64.8%</b>	<b>68,711,807.14</b>
70451	ROAD TRANSPORT	195,460,000.00	195,460,000.00	42,868,444.13	126,748,192.87	64.8%	68,711,807.14
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>41,400,000.00</b>	<b>41,400,000.00</b>	<b>9,052,345.40</b>	<b>27,664,427.20</b>	<b>66.8%</b>	<b>13,735,572.80</b>
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	41,400,000.00	41,400,000.00	9,052,345.40	27,664,427.20	66.8%	13,735,572.80
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>540,400,000.00</b>	<b>540,400,000.00</b>	<b>154,450,184.97</b>	<b>462,116,825.93</b>	<b>85.5%</b>	<b>78,283,174.07</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>425,400,000.00</b>	<b>425,400,000.00</b>	<b>127,557,540.12</b>	<b>381,153,003.08</b>	<b>89.6%</b>	<b>44,246,996.92</b>
70511	WASTE MANAGEMENT	425,400,000.00	425,400,000.00	127,557,540.12	381,153,003.08	89.6%	44,246,996.92
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>115,000,000.00</b>	<b>115,000,000.00</b>	<b>26,892,644.85</b>	<b>80,963,822.85</b>	<b>70.4%</b>	<b>34,036,177.15</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	115,000,000.00	115,000,000.00	26,892,644.85	80,963,822.85	70.4%	34,036,177.15
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>730,230,000.00</b>	<b>730,230,000.00</b>	<b>175,453,842.10</b>	<b>513,129,635.01</b>	<b>70.3%</b>	<b>217,100,364.99</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>91,014,000.00</b>	<b>91,014,000.00</b>	<b>22,433,367.88</b>	<b>67,133,360.88</b>	<b>73.8%</b>	<b>23,880,639.13</b>
70611	HOUSING DEVELOPMENT	91,014,000.00	91,014,000.00	22,433,367.88	67,133,360.88	73.8%	23,880,639.13
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>214,433,000.00</b>	<b>214,433,000.00</b>	<b>54,778,547.38</b>	<b>146,313,596.75</b>	<b>68.2%</b>	<b>68,119,403.26</b>
70621	COMMUNITY DEVELOPMENT	214,433,000.00	214,433,000.00	54,778,547.38	146,313,596.75	68.2%	68,119,403.26
<b>7063</b>	<b>WATER SUPPLY</b>	<b>424,783,000.00</b>	<b>424,783,000.00</b>	<b>98,241,926.85</b>	<b>299,682,677.39</b>	<b>70.5%</b>	<b>125,100,322.61</b>
70631	WATER SUPPLY	424,783,000.00	424,783,000.00	98,241,926.85	299,682,677.39	70.5%	125,100,322.61

Jigawa State Government Budget Performance Report 2023 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>707</b>	<b>HEALTH</b>	<b>11,358,464,000.00</b>	<b>11,358,464,000.00</b>	<b>3,386,820,115.04</b>	<b>7,052,491,538.72</b>	<b>62.1%</b>	<b>4,305,972,461.28</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>5,113,964,000.00</b>	<b>5,113,964,000.00</b>	<b>737,911,781.12</b>	<b>2,508,137,171.86</b>	<b>49.0%</b>	<b>2,605,826,828.14</b>
70731	GENERAL HOSPITAL SERVICES	4,239,961,000.00	4,239,961,000.00	725,657,568.31	2,201,652,845.29	51.9%	2,038,308,154.71
70732	SPECIALIZED HOSPITAL SERVICES	874,003,000.00	874,003,000.00	12,254,212.81	306,484,326.57	35.1%	567,518,673.43
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>5,194,500,000.00</b>	<b>5,194,500,000.00</b>	<b>2,356,639,286.78</b>	<b>3,627,867,046.20</b>	<b>69.8%</b>	<b>1,566,632,953.80</b>
70741	PUBLIC HEALTH SERVICES	5,194,500,000.00	5,194,500,000.00	2,356,639,286.78	3,627,867,046.20	69.8%	1,566,632,953.80
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>1,050,000,000.00</b>	<b>1,050,000,000.00</b>	<b>292,269,047.15</b>	<b>916,487,320.67</b>	<b>87.3%</b>	<b>133,512,679.33</b>
70761	HEALTH N.E.C.	1,050,000,000.00	1,050,000,000.00	292,269,047.15	916,487,320.67	87.3%	133,512,679.33
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>453,634,000.00</b>	<b>453,634,000.00</b>	<b>140,387,285.48</b>	<b>288,378,006.52</b>	<b>63.6%</b>	<b>165,255,993.48</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>106,877,000.00</b>	<b>106,877,000.00</b>	<b>13,330,031.25</b>	<b>40,419,213.11</b>	<b>37.8%</b>	<b>66,457,786.89</b>
70811	RECREATIONAL AND SPORTING SERVICES	106,877,000.00	106,877,000.00	13,330,031.25	40,419,213.11	37.8%	66,457,786.89
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>26,556,000.00</b>	<b>26,556,000.00</b>	<b>6,609,249.25</b>	<b>17,606,096.30</b>	<b>66.3%</b>	<b>8,949,903.70</b>
70821	CULTURAL SERVICES	26,556,000.00	26,556,000.00	6,609,249.25	17,606,096.30	66.3%	8,949,903.70
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>260,501,000.00</b>	<b>260,501,000.00</b>	<b>107,203,273.38</b>	<b>190,204,708.01</b>	<b>73.0%</b>	<b>70,296,291.99</b>
70831	BROADCASTING AND PUBLISHING SERVICES	260,501,000.00	260,501,000.00	107,203,273.38	190,204,708.01	73.0%	70,296,291.99
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>59,700,000.00</b>	<b>59,700,000.00</b>	<b>13,244,731.60</b>	<b>40,147,989.10</b>	<b>67.2%</b>	<b>19,552,010.90</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	59,700,000.00	59,700,000.00	13,244,731.60	40,147,989.10	67.2%	19,552,010.90
<b>709</b>	<b>EDUCATION</b>	<b>34,081,213,000.00</b>	<b>34,348,913,000.00</b>	<b>7,979,278,915.22</b>	<b>23,617,398,208.86</b>	<b>68.8%</b>	<b>10,731,514,791.14</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>21,377,064,000.00</b>	<b>21,377,064,000.00</b>	<b>4,917,222,717.18</b>	<b>14,459,658,568.11</b>	<b>67.6%</b>	<b>6,917,405,431.90</b>
70912	PRIMARY EDUCATION	21,377,064,000.00	21,377,064,000.00	4,917,222,717.18	14,459,658,568.11	67.6%	6,917,405,431.90
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>1,862,972,000.00</b>	<b>1,862,972,000.00</b>	<b>453,874,525.60</b>	<b>1,364,059,219.25</b>	<b>73.2%</b>	<b>498,912,780.75</b>
70922	UPPER-SECONDARY EDUCATION	1,862,972,000.00	1,862,972,000.00	453,874,525.60	1,364,059,219.25	73.2%	498,912,780.75
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>5,514,946,000.00</b>	<b>5,782,646,000.00</b>	<b>1,342,962,742.92</b>	<b>4,006,266,106.67</b>	<b>69.3%</b>	<b>1,776,379,893.33</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	2,823,758,000.00	2,890,458,000.00	677,720,944.50	2,010,145,911.19	69.5%	880,312,088.82
70942	SECOND STAGE OF TERTIARY EDUCATION	2,691,188,000.00	2,892,188,000.00	665,241,798.43	1,996,120,195.49	69.0%	896,067,804.52
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>83,700,000.00</b>	<b>83,700,000.00</b>	<b>29,185,630.13</b>	<b>68,798,000.93</b>	<b>82.2%</b>	<b>14,901,999.08</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	83,700,000.00	83,700,000.00	29,185,630.13	68,798,000.93	82.2%	14,901,999.08
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>59,270,000.00</b>	<b>59,270,000.00</b>	<b>15,179,112.75</b>	<b>39,522,174.65</b>	<b>66.7%</b>	<b>19,747,825.35</b>
70971	R & D EDUCATION	59,270,000.00	59,270,000.00	15,179,112.75	39,522,174.65	66.7%	19,747,825.35
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>5,183,261,000.00</b>	<b>5,183,261,000.00</b>	<b>1,220,854,186.65</b>	<b>3,679,094,139.26</b>	<b>71.0%</b>	<b>1,504,166,860.74</b>
70981	EDUCATION N.E.C.	5,183,261,000.00	5,183,261,000.00	1,220,854,186.65	3,679,094,139.26	71.0%	1,504,166,860.74
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>3,046,440,000.00</b>	<b>4,046,440,000.00</b>	<b>642,243,960.25</b>	<b>1,431,049,769.37</b>	<b>35.4%</b>	<b>2,615,390,230.63</b>
<b>7102</b>	<b>OLD AGE</b>	<b>2,460,528,000.00</b>	<b>3,460,528,000.00</b>	<b>589,723,708.65</b>	<b>1,246,570,998.12</b>	<b>36.0%</b>	<b>2,213,957,001.88</b>
71021	OLD AGE	2,460,528,000.00	3,460,528,000.00	589,723,708.65	1,246,570,998.12	36.0%	2,213,957,001.88
<b>7103</b>	<b>SURVIVORS</b>	<b>165,130,000.00</b>	<b>165,130,000.00</b>	<b>10,287,433.00</b>	<b>13,226,585.04</b>	<b>8.0%</b>	<b>151,903,414.96</b>
71031	SURVIVORS	165,130,000.00	165,130,000.00	10,287,433.00	13,226,585.04	8.0%	151,903,414.96
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>51,558,000.00</b>	<b>51,558,000.00</b>	<b>10,776,803.40</b>	<b>33,651,912.60</b>	<b>65.3%</b>	<b>17,906,087.40</b>
71041	FAMILY AND CHILDREN	51,558,000.00	51,558,000.00	10,776,803.40	33,651,912.60	65.3%	17,906,087.40
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>74,100,000.00</b>	<b>74,100,000.00</b>	<b>16,918,661.25</b>	<b>51,066,371.90</b>	<b>68.9%</b>	<b>23,033,628.10</b>
71051	UNEMPLOYMENT	74,100,000.00	74,100,000.00	16,918,661.25	51,066,371.90	68.9%	23,033,628.10
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>295,124,000.00</b>	<b>295,124,000.00</b>	<b>14,537,353.95</b>	<b>86,533,901.71</b>	<b>29.3%</b>	<b>208,590,098.29</b>
71091	SOCIAL PROTECTION N.E.C.	295,124,000.00	295,124,000.00	14,537,353.95	86,533,901.71	29.3%	208,590,098.29

**Table 12: Overhead Expenditure by Function**

Jigawa State Government Budget Performance Report 2023 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
	<b>Total Overhead Expenditure</b>	<b>26,642,421,000.00</b>	<b>34,922,421,000.00</b>	<b>8,894,587,645.85</b>	<b>18,748,506,071.66</b>	<b>53.7%</b>	<b>16,173,914,928.34</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>9,130,966,000.00</b>	<b>15,047,266,000.00</b>	<b>2,259,278,795.49</b>	<b>5,837,511,893.32</b>	<b>38.8%</b>	<b>9,209,754,106.68</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>4,854,341,000.00</b>	<b>6,869,941,000.00</b>	<b>1,513,016,164.93</b>	<b>3,528,188,769.29</b>	<b>51.4%</b>	<b>3,341,752,230.71</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,938,200,000.00	3,958,200,000.00	1,088,546,557.93	2,476,297,159.38	62.6%	1,481,902,840.62
70112	FINANCIAL AND FISCAL AFFAIRS	916,141,000.00	2,911,741,000.00	424,469,607.00	1,051,891,609.91	36.1%	1,859,849,390.09
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>3,187,325,000.00</b>	<b>6,938,025,000.00</b>	<b>580,746,460.19</b>	<b>1,377,413,498.97</b>	<b>19.9%</b>	<b>5,560,611,501.03</b>
70131	GENERAL PERSONNEL SERVICES	1,309,000,000.00	1,405,400,000.00	424,988,750.94	779,947,998.62	55.5%	625,452,001.38
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,272,620,000.00	4,837,620,000.00	145,800.00	15,174,951.88	0.3%	4,822,445,048.12
70133	OTHER GENERAL SERVICES	605,705,000.00	695,005,000.00	155,611,909.25	582,290,548.47	83.8%	112,714,451.53
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>889,300,000.00</b>	<b>1,039,300,000.00</b>	<b>165,516,170.37</b>	<b>816,766,831.06</b>	<b>78.6%</b>	<b>222,533,168.94</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	889,300,000.00	1,039,300,000.00	165,516,170.37	816,766,831.06	78.6%	222,533,168.94
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>200,000,000.00</b>	<b>200,000,000.00</b>	<b>-</b>	<b>115,142,794.00</b>	<b>57.6%</b>	<b>84,857,206.00</b>
70171	PUBLIC DEBT TRANSACTIONS	200,000,000.00	200,000,000.00	-	115,142,794.00	57.6%	84,857,206.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>826,070,000.00</b>	<b>886,070,000.00</b>	<b>373,525,541.95</b>	<b>416,570,307.95</b>	<b>47.0%</b>	<b>469,499,692.05</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>7,200,000.00</b>	<b>7,200,000.00</b>	<b>4,514,052.00</b>	<b>4,514,052.00</b>	<b>62.7%</b>	<b>2,685,948.00</b>
70321	FIRE PROTECTION SERVICES	7,200,000.00	7,200,000.00	4,514,052.00	4,514,052.00	62.7%	2,685,948.00
<b>7033</b>	<b>LAW COURTS</b>	<b>778,870,000.00</b>	<b>838,870,000.00</b>	<b>369,011,489.95</b>	<b>412,056,255.95</b>	<b>49.1%</b>	<b>426,813,744.05</b>
70331	LAW COURTS	778,870,000.00	838,870,000.00	369,011,489.95	412,056,255.95	49.1%	426,813,744.05
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>40,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>4,780,070,000.00</b>	<b>4,780,070,000.00</b>	<b>1,522,353,182.65</b>	<b>4,013,324,967.15</b>	<b>84.0%</b>	<b>766,745,032.85</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>28,290,000.00</b>	<b>28,290,000.00</b>	<b>13,518,700.00</b>	<b>13,518,700.00</b>	<b>47.8%</b>	<b>14,771,300.00</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	28,290,000.00	28,290,000.00	13,518,700.00	13,518,700.00	47.8%	14,771,300.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>40,400,000.00</b>	<b>40,400,000.00</b>	<b>10,019,287.51</b>	<b>16,936,215.93</b>	<b>41.9%</b>	<b>23,463,784.07</b>
70421	AGRICULTURE	40,400,000.00	40,400,000.00	10,019,287.51	16,936,215.93	41.9%	23,463,784.07
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>598,175,000.00</b>	<b>598,175,000.00</b>	<b>90,344,022.88</b>	<b>369,925,062.27</b>	<b>61.8%</b>	<b>228,249,937.73</b>
70435	ELECTRICITY	596,375,000.00	596,375,000.00	89,983,269.39	369,564,138.78	62.0%	226,810,861.22
70436	NON ELECTRIC ENERGY	1,800,000.00	1,800,000.00	360,923.49	360,923.49	20.1%	1,439,076.51
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>2,455,000.00</b>	<b>2,455,000.00</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>32.6%</b>	<b>1,655,000.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	2,455,000.00	2,455,000.00	800,000.00	800,000.00	32.6%	1,655,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>4,047,750,000.00</b>	<b>4,047,750,000.00</b>	<b>1,395,386,701.01</b>	<b>3,574,031,081.01</b>	<b>88.3%</b>	<b>473,718,918.99</b>
70451	ROAD TRANSPORT	4,047,750,000.00	4,047,750,000.00	1,395,386,701.01	3,574,031,081.01	88.3%	473,718,918.99
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>63,000,000.00</b>	<b>63,000,000.00</b>	<b>12,284,301.25</b>	<b>38,113,907.94</b>	<b>60.5%</b>	<b>24,886,092.06</b>
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	63,000,000.00	63,000,000.00	12,284,301.25	38,113,907.94	60.5%	24,886,092.06
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>48,000,000.00</b>	<b>52,700,000.00</b>	<b>53,076,787.00</b>	<b>68,074,255.00</b>	<b>129.2%</b>	<b>- 15,374,255.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>37,800,000.00</b>	<b>41,000,000.00</b>	<b>53,076,787.00</b>	<b>66,388,255.00</b>	<b>161.9%</b>	<b>- 25,388,255.00</b>
70511	WASTE MANAGEMENT	37,800,000.00	41,000,000.00	53,076,787.00	66,388,255.00	161.9%	- 25,388,255.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>10,200,000.00</b>	<b>11,700,000.00</b>	<b>-</b>	<b>1,686,000.00</b>	<b>14.4%</b>	<b>10,014,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	10,200,000.00	11,700,000.00	-	1,686,000.00	14.4%	10,014,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>3,151,000,000.00</b>	<b>3,263,000,000.00</b>	<b>1,293,357,251.68</b>	<b>2,996,998,963.88</b>	<b>91.8%</b>	<b>266,001,036.12</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>35,150,000.00</b>	<b>35,150,000.00</b>	<b>18,310,831.71</b>	<b>22,601,400.00</b>	<b>64.3%</b>	<b>12,548,600.00</b>
70611	HOUSING DEVELOPMENT	35,150,000.00	35,150,000.00	18,310,831.71	22,601,400.00	64.3%	12,548,600.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>263,000,000.00</b>	<b>363,000,000.00</b>	<b>193,101,077.18</b>	<b>206,609,102.00</b>	<b>56.9%</b>	<b>156,390,898.00</b>
70621	COMMUNITY DEVELOPMENT	263,000,000.00	363,000,000.00	193,101,077.18	206,609,102.00	56.9%	156,390,898.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>2,852,850,000.00</b>	<b>2,864,850,000.00</b>	<b>1,081,945,342.79</b>	<b>2,767,788,461.88</b>	<b>96.6%</b>	<b>97,061,538.12</b>
70631	WATER SUPPLY	2,852,850,000.00	2,864,850,000.00	1,081,945,342.79	2,767,788,461.88	96.6%	97,061,538.12
<b>707</b>	<b>HEALTH</b>	<b>2,178,441,000.00</b>	<b>2,178,441,000.00</b>	<b>805,802,035.00</b>	<b>1,500,866,311.14</b>	<b>68.9%</b>	<b>677,574,688.86</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>1,431,471,000.00</b>	<b>1,431,471,000.00</b>	<b>512,154,178.70</b>	<b>925,117,087.14</b>	<b>64.6%</b>	<b>506,353,912.86</b>
70731	GENERAL HOSPITAL SERVICES	1,244,405,000.00	1,244,405,000.00	416,597,014.70	827,996,003.14	66.5%	416,408,996.86
70732	SPECIALIZED HOSPITAL SERVICES	187,066,000.00	187,066,000.00	95,557,164.00	97,121,084.00	51.9%	89,944,916.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>148,470,000.00</b>	<b>148,470,000.00</b>	<b>27,151,382.30</b>	<b>74,474,716.00</b>	<b>50.2%</b>	<b>73,995,284.00</b>
70741	PUBLIC HEALTH SERVICES	148,470,000.00	148,470,000.00	27,151,382.30	74,474,716.00	50.2%	73,995,284.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>598,500,000.00</b>	<b>598,500,000.00</b>	<b>266,496,474.00</b>	<b>501,274,508.00</b>	<b>83.8%</b>	<b>97,225,492.00</b>
70761	HEALTH N.E.C.	598,500,000.00	598,500,000.00	266,496,474.00	501,274,508.00	83.8%	97,225,492.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>877,500,000.00</b>	<b>1,047,500,000.00</b>	<b>112,351,879.50</b>	<b>177,724,006.00</b>	<b>17.0%</b>	<b>869,775,994.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>140,000,000.00</b>	<b>140,000,000.00</b>	<b>52,720,446.00</b>	<b>52,720,446.00</b>	<b>37.7%</b>	<b>87,279,554.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	140,000,000.00	140,000,000.00	52,720,446.00	52,720,446.00	37.7%	87,279,554.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>9,600,000.00</b>	<b>9,600,000.00</b>	<b>2,171,500.00</b>	<b>2,171,500.00</b>	<b>22.6%</b>	<b>7,428,500.00</b>
70821	CULTURAL SERVICES	9,600,000.00	9,600,000.00	2,171,500.00	2,171,500.00	22.6%	7,428,500.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>105,100,000.00</b>	<b>105,100,000.00</b>	<b>32,009,141.50</b>	<b>43,451,458.00</b>	<b>41.3%</b>	<b>61,648,542.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	105,100,000.00	105,100,000.00	32,009,141.50	43,451,458.00	41.3%	61,648,542.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>622,800,000.00</b>	<b>792,800,000.00</b>	<b>25,450,792.00</b>	<b>79,380,602.00</b>	<b>10.0%</b>	<b>713,419,398.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	622,800,000.00	792,800,000.00	25,450,792.00	79,380,602.00	10.0%	713,419,398.00

Jigawa State Government Budget Performance Report 2023 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>709</b>	<b>EDUCATION</b>	<b>5,571,054,000.00</b>	<b>7,588,054,000.00</b>	<b>2,459,135,017.51</b>	<b>3,714,322,765.27</b>	<b>48.9%</b>	<b>3,873,731,234.73</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>709,360,000.00</b>	<b>709,360,000.00</b>	<b>122,604,541.91</b>	<b>286,387,698.16</b>	<b>40.4%</b>	<b>422,972,301.84</b>
70912	PRIMARY EDUCATION	709,360,000.00	709,360,000.00	122,604,541.91	286,387,698.16	40.4%	422,972,301.84
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>1,131,300,000.00</b>	<b>1,655,300,000.00</b>	<b>417,494,062.52</b>	<b>801,661,202.04</b>	<b>48.4%</b>	<b>853,638,797.96</b>
70922	UPPER-SECONDARY EDUCATION	1,131,300,000.00	1,655,300,000.00	417,494,062.52	801,661,202.04	48.4%	853,638,797.96
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>1,704,477,000.00</b>	<b>1,992,477,000.00</b>	<b>429,481,551.20</b>	<b>818,263,890.07</b>	<b>41.1%</b>	<b>1,174,213,109.93</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	761,427,000.00	771,427,000.00	189,431,180.49	301,143,349.00	39.0%	470,283,651.00
70942	SECOND STAGE OF TERTIARY EDUCATION	943,050,000.00	1,221,050,000.00	240,050,370.71	517,120,541.07	42.4%	703,929,458.93
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>5,807,000.00</b>	<b>5,807,000.00</b>	<b>2,769,491.00</b>	<b>2,769,491.00</b>	<b>47.7%</b>	<b>3,037,509.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	5,807,000.00	5,807,000.00	2,769,491.00	2,769,491.00	47.7%	3,037,509.00
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>2,660,000.00</b>	<b>2,660,000.00</b>	<b>749,600.00</b>	<b>1,743,000.00</b>	<b>65.5%</b>	<b>917,000.00</b>
70971	R & D EDUCATION	2,660,000.00	2,660,000.00	749,600.00	1,743,000.00	65.5%	917,000.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>2,017,450,000.00</b>	<b>3,222,450,000.00</b>	<b>1,486,035,770.88</b>	<b>1,803,497,484.00</b>	<b>56.0%</b>	<b>1,418,952,516.00</b>
70981	EDUCATION N.E.C.	2,017,450,000.00	3,222,450,000.00	1,486,035,770.88	1,803,497,484.00	56.0%	1,418,952,516.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>79,320,000.00</b>	<b>79,320,000.00</b>	<b>15,707,155.07</b>	<b>23,112,601.95</b>	<b>29.1%</b>	<b>56,207,398.05</b>
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>15,130,000.00</b>	<b>15,130,000.00</b>	<b>2,217,000.00</b>	<b>7,065,000.00</b>	<b>46.7%</b>	<b>8,065,000.00</b>
71041	FAMILY AND CHILDREN	15,130,000.00	15,130,000.00	2,217,000.00	7,065,000.00	46.7%	8,065,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>12,250,000.00</b>	<b>12,250,000.00</b>	<b>4,626,000.00</b>	<b>4,626,000.00</b>	<b>37.8%</b>	<b>7,624,000.00</b>
71051	UNEMPLOYMENT	12,250,000.00	12,250,000.00	4,626,000.00	4,626,000.00	37.8%	7,624,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>51,940,000.00</b>	<b>51,940,000.00</b>	<b>8,864,155.07</b>	<b>11,421,601.95</b>	<b>22.0%</b>	<b>40,518,398.05</b>
71091	SOCIAL PROTECTION N.E.C.	51,940,000.00	51,940,000.00	8,864,155.07	11,421,601.95	22.0%	40,518,398.05

**Table 13: Capital Expenditure by Function**

Jigawa State Government Budget Performance Report 2023 Q3 - Capital Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
	<b>Total Capital Expenditure</b>	<b>94,773,000,000.00</b>	<b>142,366,000,000.00</b>	<b>12,123,446,604.56</b>	<b>54,664,287,451.85</b>	<b>38.4%</b>	<b>87,701,712,548.15</b>
701	<b>GENERAL PUBLIC SERVICES</b>	<b>4,056,300,000.00</b>	<b>7,557,600,000.00</b>	<b>2,226,543,734.37</b>	<b>2,742,042,943.67</b>	<b>36.3%</b>	<b>4,815,557,056.33</b>
7011	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>3,692,500,000.00</b>	<b>6,574,500,000.00</b>	<b>2,205,983,734.37</b>	<b>2,521,625,269.96</b>	<b>38.4%</b>	<b>4,052,874,730.04</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,740,000,000.00	3,090,000,000.00	392,303,663.37	659,695,198.96	21.3%	2,430,304,801.04
70112	FINANCIAL AND FISCAL AFFAIRS	952,500,000.00	3,484,500,000.00	1,813,680,071.00	1,861,930,071.00	53.4%	1,622,569,929.00
7013	<b>GENERAL SERVICES</b>	<b>363,800,000.00</b>	<b>983,100,000.00</b>	<b>20,560,000.00</b>	<b>220,417,673.71</b>	<b>22.4%</b>	<b>762,682,326.29</b>
70131	GENERAL PERSONNEL SERVICES	63,600,000.00	231,900,000.00	-	-	0.0%	231,900,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	73,000,000.00	73,000,000.00	20,560,000.00	20,560,000.00	28.2%	52,440,000.00
70133	OTHER GENERAL SERVICES	227,200,000.00	678,200,000.00	-	199,857,673.71	29.5%	478,342,326.29
703	<b>PUBLIC ORDER AND SAFETY</b>	<b>1,775,600,000.00</b>	<b>2,166,600,000.00</b>	<b>131,064,556.34</b>	<b>163,315,093.84</b>	<b>7.5%</b>	<b>2,003,284,906.16</b>
7031	<b>POLICE SERVICES</b>	<b>129,500,000.00</b>	<b>129,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>129,500,000.00</b>
70311	POLICE SERVICES	129,500,000.00	129,500,000.00	-	-	0.0%	129,500,000.00
7032	<b>FIRE PROTECTION SERVICES</b>	<b>328,000,000.00</b>	<b>328,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>328,000,000.00</b>
70321	FIRE PROTECTION SERVICES	328,000,000.00	328,000,000.00	-	-	0.0%	328,000,000.00
7033	<b>LAW COURTS</b>	<b>1,318,100,000.00</b>	<b>1,709,100,000.00</b>	<b>131,064,556.34</b>	<b>163,315,093.84</b>	<b>9.6%</b>	<b>1,545,784,906.16</b>
70331	LAW COURTS	1,318,100,000.00	1,709,100,000.00	131,064,556.34	163,315,093.84	9.6%	1,545,784,906.16
704	<b>ECONOMIC AFFAIRS</b>	<b>28,987,350,000.00</b>	<b>54,225,950,000.00</b>	<b>4,536,761,508.57</b>	<b>28,775,623,755.74</b>	<b>53.1%</b>	<b>25,450,326,244.26</b>
7041	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>2,650,050,000.00</b>	<b>2,724,050,000.00</b>	<b>491,218,902.38</b>	<b>516,715,301.91</b>	<b>19.0%</b>	<b>2,207,334,698.09</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	2,650,050,000.00	2,724,050,000.00	491,218,902.38	516,715,301.91	19.0%	2,207,334,698.09
7042	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>5,252,600,000.00</b>	<b>5,474,200,000.00</b>	<b>48,896,250.00</b>	<b>92,195,417.08</b>	<b>1.7%</b>	<b>5,382,004,582.92</b>
70421	AGRICULTURE	5,186,600,000.00	5,386,600,000.00	47,205,000.00	90,504,167.08	1.7%	5,296,095,832.92
70422	FORESTRY	51,000,000.00	72,600,000.00	1,691,250.00	1,691,250.00	2.3%	70,908,750.00
70423	FISHING AND HUNTING	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
7043	<b>FUEL AND ENERGY</b>	<b>1,686,700,000.00</b>	<b>1,846,700,000.00</b>	<b>144,048,081.56</b>	<b>553,592,116.25</b>	<b>30.0%</b>	<b>1,293,107,883.75</b>
70435	ELECTRICITY	1,445,000,000.00	1,605,000,000.00	135,805,109.85	545,349,144.54	34.0%	1,059,650,855.46
70436	NON ELECTRIC ENERGY	241,700,000.00	241,700,000.00	8,242,971.71	8,242,971.71	3.4%	233,457,028.29
7044	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>44,500,000.00</b>	<b>44,500,000.00</b>	<b>-</b>	<b>10,944,080.00</b>	<b>24.6%</b>	<b>33,555,920.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	44,500,000.00	44,500,000.00	-	10,944,080.00	24.6%	33,555,920.00
7045	<b>TRANSPORT</b>	<b>18,991,500,000.00</b>	<b>43,758,500,000.00</b>	<b>3,852,584,874.20</b>	<b>27,591,431,840.50</b>	<b>63.1%</b>	<b>16,167,068,159.50</b>
70451	ROAD TRANSPORT	18,741,500,000.00	43,608,500,000.00	3,852,584,874.20	27,591,431,840.50	63.3%	16,017,068,159.50
70454	AIR TRANSPORT	250,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
7047	<b>OTHER INDUSTRIES</b>	<b>272,000,000.00</b>	<b>288,000,000.00</b>	<b>13,400.43</b>	<b>10,745,000.00</b>	<b>3.7%</b>	<b>277,255,000.00</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	240,000,000.00	240,000,000.00	-	-	0.0%	240,000,000.00
70473	TOURISM	20,000,000.00	36,000,000.00	-	-	0.0%	36,000,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	12,000,000.00	12,000,000.00	13,400.43	10,745,000.00	89.5%	1,255,000.00
7048	<b>R &amp; D ECONOMIC AFFAIRS</b>	<b>90,000,000.00</b>	<b>90,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>90,000,000.00</b>
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
705	<b>ENVIRONMENTAL PROTECTION</b>	<b>4,874,150,000.00</b>	<b>6,758,250,000.00</b>	<b>272,029,227.58</b>	<b>735,769,092.34</b>	<b>10.9%</b>	<b>6,022,480,907.66</b>
7051	<b>WASTE MANAGEMENT</b>	<b>53,000,000.00</b>	<b>72,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>72,000,000.00</b>
70511	WASTE MANAGEMENT	53,000,000.00	72,000,000.00	-	-	0.0%	72,000,000.00
7053	<b>POLLUTION ABATEMENT</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>-</b>	<b>385,000.00</b>	<b>5.5%</b>	<b>6,615,000.00</b>
70531	POLLUTION ABATEMENT	7,000,000.00	7,000,000.00	-	385,000.00	5.5%	6,615,000.00
7056	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>4,814,150,000.00</b>	<b>6,679,250,000.00</b>	<b>272,029,227.58</b>	<b>735,384,092.34</b>	<b>11.0%</b>	<b>5,943,865,907.66</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	4,814,150,000.00	6,679,250,000.00	272,029,227.58	735,384,092.34	11.0%	5,943,865,907.66
706	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>7,915,150,000.00</b>	<b>10,240,150,000.00</b>	<b>258,021,349.86</b>	<b>2,994,645,429.33</b>	<b>29.2%</b>	<b>7,245,504,570.67</b>
7061	<b>HOUSING DEVELOPMENT</b>	<b>983,440,000.00</b>	<b>983,440,000.00</b>	<b>13,584,861.00</b>	<b>323,776,457.75</b>	<b>32.9%</b>	<b>659,663,542.25</b>
70611	HOUSING DEVELOPMENT	983,440,000.00	983,440,000.00	13,584,861.00	323,776,457.75	32.9%	659,663,542.25
7062	<b>COMMUNITY DEVELOPMENT</b>	<b>80,000,000.00</b>	<b>80,000,000.00</b>	<b>4,500,000.00</b>	<b>13,480,030.19</b>	<b>16.9%</b>	<b>66,519,969.81</b>
70621	COMMUNITY DEVELOPMENT	80,000,000.00	80,000,000.00	4,500,000.00	13,480,030.19	16.9%	66,519,969.81
7063	<b>WATER SUPPLY</b>	<b>6,351,710,000.00</b>	<b>7,816,710,000.00</b>	<b>239,936,488.86</b>	<b>2,527,458,490.36</b>	<b>32.3%</b>	<b>5,289,251,509.64</b>
70631	WATER SUPPLY	6,351,710,000.00	7,816,710,000.00	239,936,488.86	2,527,458,490.36	32.3%	5,289,251,509.64
7064	<b>STREET LIGHTING</b>	<b>500,000,000.00</b>	<b>1,360,000,000.00</b>	<b>-</b>	<b>129,930,451.03</b>	<b>9.6%</b>	<b>1,230,069,548.97</b>
70641	STREET LIGHTING	500,000,000.00	1,360,000,000.00	-	129,930,451.03	9.6%	1,230,069,548.97

Jigawa State Government Budget Performance Report 2023 Q3 - Capital Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
<b>707</b>	<b>HEALTH</b>	<b>14,271,164,000.00</b>	<b>18,021,164,000.00</b>	<b>519,457,367.32</b>	<b>7,102,360,557.39</b>	<b>39.4%</b>	<b>10,918,803,442.61</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APLIANCES, AND EQUIPMENT</b>	<b>118,000,000.00</b>	<b>118,000,000.00</b>	-	-	<b>0.0%</b>	<b>118,000,000.00</b>
70711	PHARMACEUTICAL PRODUCTS	118,000,000.00	118,000,000.00	-	-	0.0%	118,000,000.00
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>2,270,000,000.00</b>	<b>2,380,000,000.00</b>	-	<b>1,219,167,074.92</b>	<b>51.2%</b>	<b>1,160,832,925.08</b>
70722	SPECIALIZED MEDICAL SERVICES	2,270,000,000.00	2,380,000,000.00	-	1,219,167,074.92	51.2%	1,160,832,925.08
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>5,798,164,000.00</b>	<b>9,062,164,000.00</b>	<b>509,864,108.36</b>	<b>4,887,178,710.58</b>	<b>53.9%</b>	<b>4,174,985,289.42</b>
70731	GENERAL HOSPITAL SERVICES	3,301,164,000.00	5,298,164,000.00	509,864,108.36	3,631,891,411.70	68.5%	1,666,272,588.30
70732	SPECIALIZED HOSPITAL SERVICES	1,560,000,000.00	2,479,000,000.00	-	990,238,338.88	39.9%	1,488,761,661.12
70733	MEDICAL AND MATERNITY CENTRE SERVICES	937,000,000.00	1,285,000,000.00	-	265,048,960.00	20.6%	1,019,951,040.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>6,054,000,000.00</b>	<b>6,430,000,000.00</b>	<b>9,593,258.96</b>	<b>996,014,771.89</b>	<b>15.5%</b>	<b>5,433,985,228.11</b>
70741	PUBLIC HEALTH SERVICES	6,054,000,000.00	6,430,000,000.00	9,593,258.96	996,014,771.89	15.5%	5,433,985,228.11
<b>7075</b>	<b>R &amp; D HEALTH</b>	<b>11,000,000.00</b>	<b>11,000,000.00</b>	-	-	<b>0.0%</b>	<b>11,000,000.00</b>
70751	R & D HEALTH	11,000,000.00	11,000,000.00	-	-	0.0%	11,000,000.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	-	-	<b>0.0%</b>	<b>20,000,000.00</b>
70761	HEALTH N.E.C.	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>764,306,000.00</b>	<b>764,306,000.00</b>	<b>692,948.86</b>	<b>7,074,030.86</b>	<b>0.9%</b>	<b>757,231,969.14</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>307,000,000.00</b>	<b>307,000,000.00</b>	-	-	<b>0.0%</b>	<b>307,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	307,000,000.00	307,000,000.00	-	-	0.0%	307,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>50,500,000.00</b>	<b>50,500,000.00</b>	-	-	<b>0.0%</b>	<b>50,500,000.00</b>
70821	CULTURAL SERVICES	50,500,000.00	50,500,000.00	-	-	0.0%	50,500,000.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>258,506,000.00</b>	<b>258,506,000.00</b>	<b>692,948.86</b>	<b>7,074,030.86</b>	<b>2.7%</b>	<b>251,431,969.14</b>
70831	BROADCASTING AND PUBLISHING SERVICES	258,506,000.00	258,506,000.00	692,948.86	7,074,030.86	2.7%	251,431,969.14
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>148,300,000.00</b>	<b>148,300,000.00</b>	-	-	<b>0.0%</b>	<b>148,300,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	148,300,000.00	148,300,000.00	-	-	0.0%	148,300,000.00
<b>709</b>	<b>EDUCATION</b>	<b>26,497,131,000.00</b>	<b>32,663,031,000.00</b>	<b>2,195,609,239.79</b>	<b>10,009,569,879.31</b>	<b>30.6%</b>	<b>22,653,461,120.69</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>10,327,040,000.00</b>	<b>10,326,940,000.00</b>	<b>176,734,985.51</b>	<b>1,831,677,436.06</b>	<b>17.7%</b>	<b>8,495,262,563.94</b>
70912	PRIMARY EDUCATION	10,327,040,000.00	10,326,940,000.00	176,734,985.51	1,831,677,436.06	17.7%	8,495,262,563.94
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>2,587,694,000.00</b>	<b>5,974,694,000.00</b>	<b>210,022,930.13</b>	<b>2,211,609,862.69</b>	<b>37.0%</b>	<b>3,763,084,137.31</b>
70922	UPPER-SECONDARY EDUCATION	2,587,694,000.00	5,974,694,000.00	210,022,930.13	2,211,609,862.69	37.0%	3,763,084,137.31
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>10,218,457,000.00</b>	<b>12,977,457,000.00</b>	<b>808,771,062.72</b>	<b>4,224,855,822.20</b>	<b>32.6%</b>	<b>8,752,601,177.80</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	3,726,013,000.00	4,531,013,000.00	324,695,963.13	940,925,173.52	20.8%	3,590,087,826.48
70942	SECOND STAGE OF TERTIARY EDUCATION	6,492,444,000.00	8,446,444,000.00	484,075,099.59	3,283,930,648.68	38.9%	5,162,513,351.32
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>2,887,440,000.00</b>	<b>2,887,440,000.00</b>	<b>984,586,061.43</b>	<b>1,629,806,090.43</b>	<b>56.4%</b>	<b>1,257,633,909.57</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,887,440,000.00	2,887,440,000.00	984,586,061.43	1,629,806,090.43	56.4%	1,257,633,909.57
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>60,600,000.00</b>	<b>60,600,000.00</b>	-	-	<b>0.0%</b>	<b>60,600,000.00</b>
70971	R & D EDUCATION	60,600,000.00	60,600,000.00	-	-	0.0%	60,600,000.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>415,900,000.00</b>	<b>435,900,000.00</b>	<b>15,494,200.00</b>	<b>111,620,667.93</b>	<b>25.6%</b>	<b>324,279,332.07</b>
70981	EDUCATION N.E.C.	415,900,000.00	435,900,000.00	15,494,200.00	111,620,667.93	25.6%	324,279,332.07
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>5,631,849,000.00</b>	<b>9,968,949,000.00</b>	<b>1,983,266,671.87</b>	<b>2,133,886,669.37</b>	<b>21.4%</b>	<b>7,835,062,330.63</b>
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>1,054,249,000.00</b>	<b>1,054,249,000.00</b>	-	<b>8,900,000.00</b>	<b>0.8%</b>	<b>1,045,349,000.00</b>
71041	FAMILY AND CHILDREN	1,054,249,000.00	1,054,249,000.00	-	8,900,000.00	0.8%	1,045,349,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>4,577,600,000.00</b>	<b>8,914,700,000.00</b>	<b>1,983,266,671.87</b>	<b>2,124,986,669.37</b>	<b>23.8%</b>	<b>6,789,713,330.63</b>
71091	SOCIAL PROTECTION N.E.C.	4,577,600,000.00	8,914,700,000.00	1,983,266,671.87	2,124,986,669.37	23.8%	6,789,713,330.63

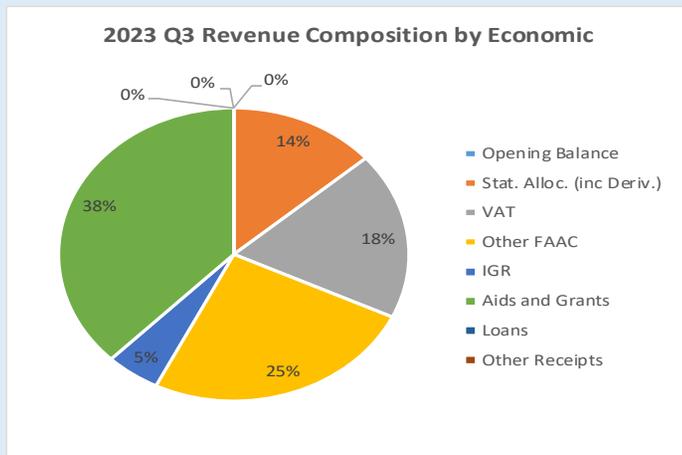
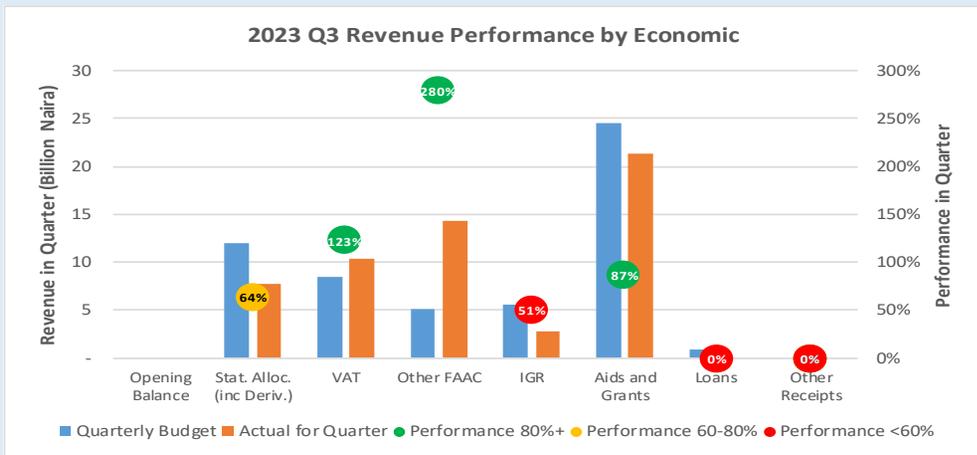
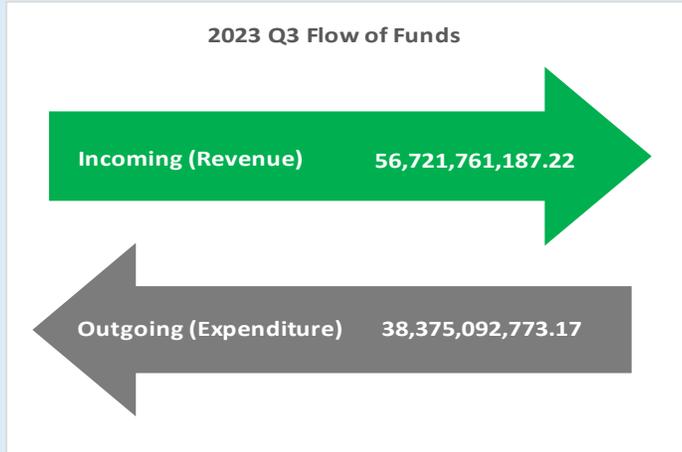
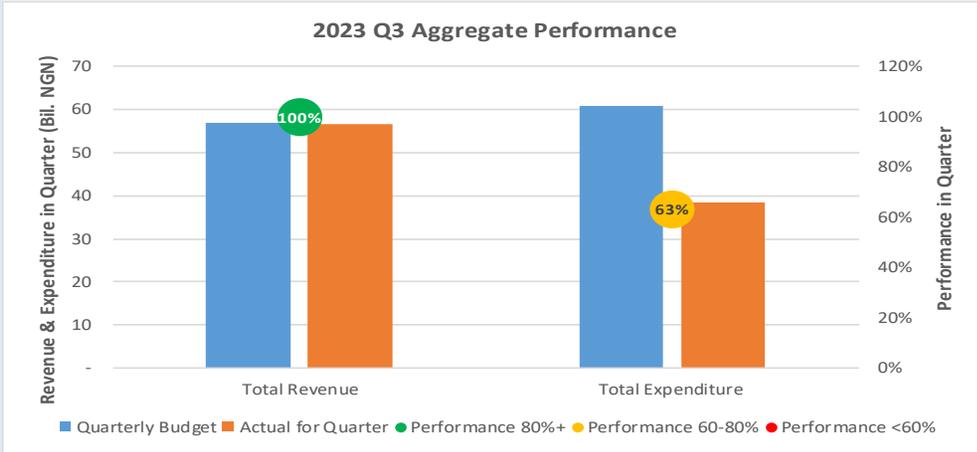
**Table 14: Other Expenditure by Function**

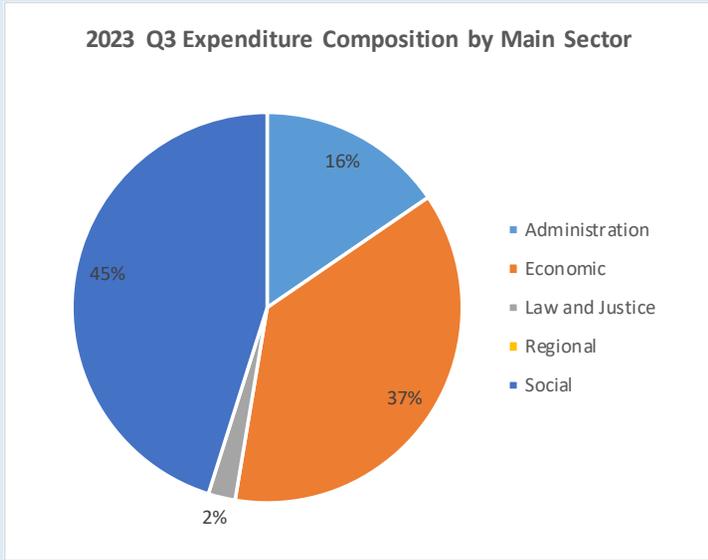
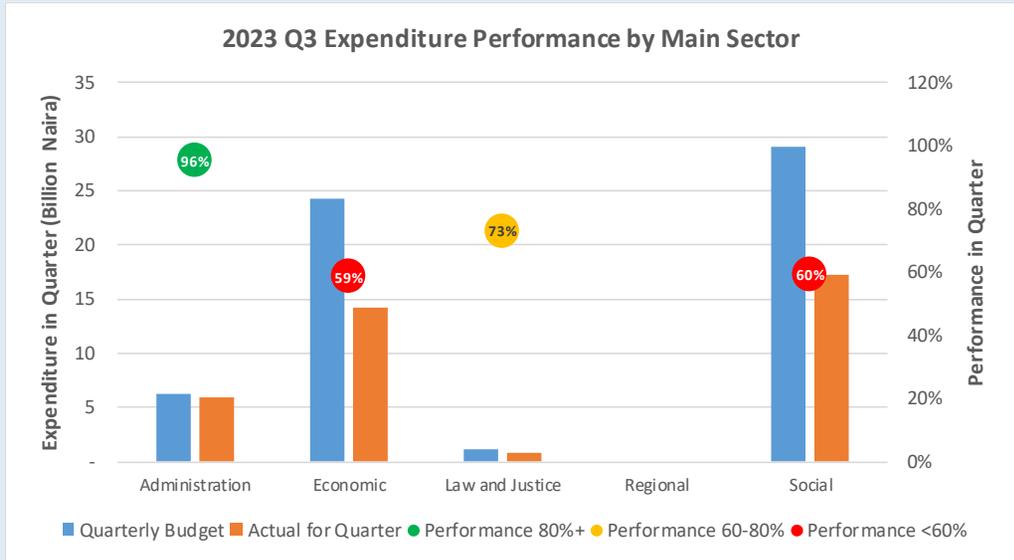
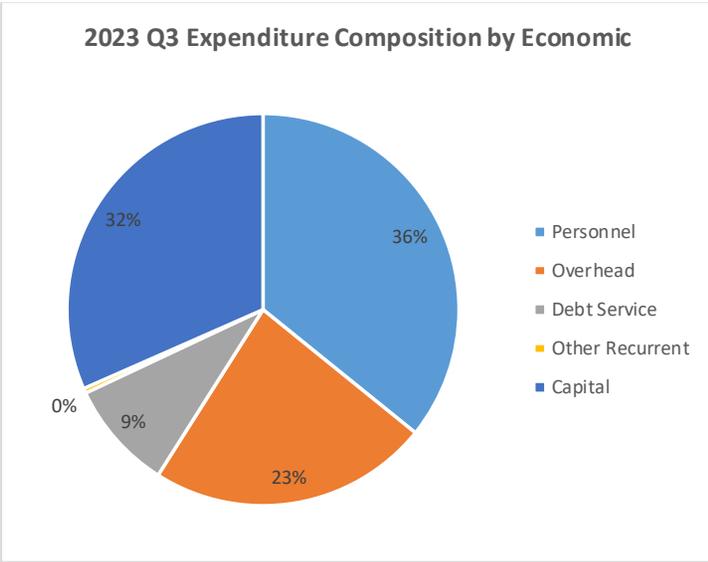
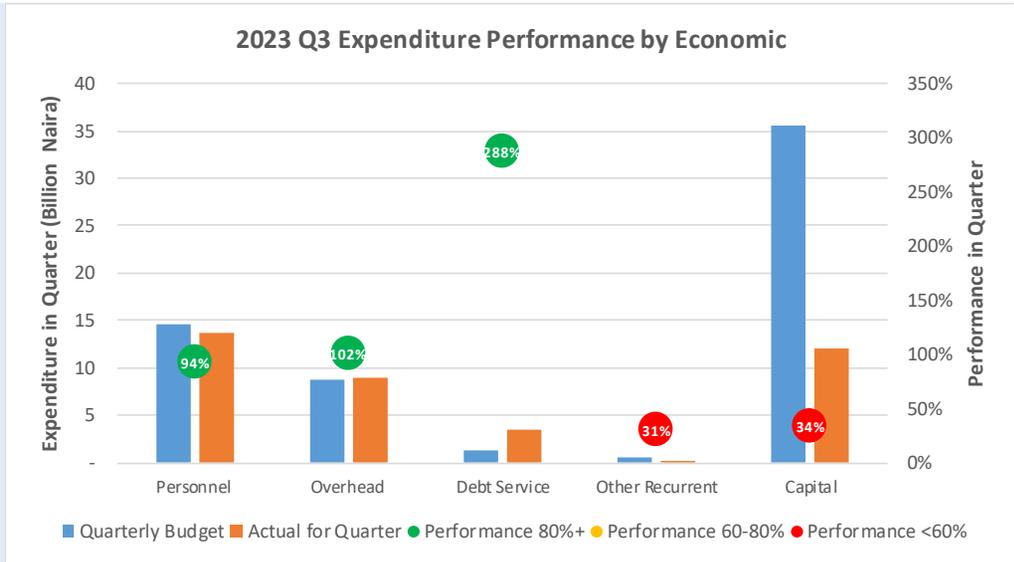
Jigawa State Government Budget Performance Report 2023 Q3 - Other Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Revised Budget	2023 Q3 Performance	2023 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2023 Revised Budget	Balance (against Revised Budget)
	<b>Total Other Expenditure</b>	<b>6,539,579,000.00</b>	<b>6,773,279,000.00</b>	<b>3,611,808,700.56</b>	<b>7,517,393,624.35</b>	<b>111.0%</b>	<b>- 744,114,624.35</b>
701	GENERAL PUBLIC SERVICES	6,413,139,000.00	6,646,839,000.00	3,599,429,160.56	7,494,294,184.35	112.7%	- 847,455,184.35
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,229,459,000.00	1,239,859,000.00	122,329,458.01	446,292,025.74	36.0%	793,566,974.26
70111	EXECUTIVE AND LEGISLATIVE ORGANS	120,300,000.00	120,300,000.00	55,904,458.00	56,104,458.00	46.6%	64,195,542.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,109,159,000.00	1,119,559,000.00	66,425,000.01	390,187,567.74	34.9%	729,371,432.26
7013	GENERAL SERVICES	329,680,000.00	552,980,000.00	5,320,000.00	1,149,091,355.00	207.8%	- 596,111,355.00
70131	GENERAL PERSONNEL SERVICES	14,400,000.00	15,000,000.00	5,320,000.00	7,190,000.00	47.9%	7,810,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	180,000.00	2,180,000.00	-	1,755,000.00	80.5%	425,000.00
70133	OTHER GENERAL SERVICES	315,100,000.00	535,800,000.00	-	1,140,146,355.00	212.8%	- 604,346,355.00
7017	PUBLIC DEBT TRANSACTIONS	4,800,000,000.00	4,800,000,000.00	3,458,445,032.55	5,858,906,793.61	122.1%	- 1,058,906,793.61
70171	PUBLIC DEBT TRANSACTIONS	4,800,000,000.00	4,800,000,000.00	3,458,445,032.55	5,858,906,793.61	122.1%	- 1,058,906,793.61
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	54,000,000.00	54,000,000.00	13,334,670.00	40,004,010.00	74.1%	13,995,990.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	54,000,000.00	54,000,000.00	13,334,670.00	40,004,010.00	74.1%	13,995,990.00
703	PUBLIC ORDER AND SAFETY	2,000,000.00	2,000,000.00	770,000.00	770,000.00	38.5%	1,230,000.00
7033	LAW COURTS	2,000,000.00	2,000,000.00	770,000.00	770,000.00	38.5%	1,230,000.00
70331	LAW COURTS	2,000,000.00	2,000,000.00	770,000.00	770,000.00	38.5%	1,230,000.00
704	ECONOMIC AFFAIRS	450,000.00	450,000.00	-	20,000.00	4.4%	430,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	400,000.00	400,000.00	-	-	0.0%	400,000.00
70421	AGRICULTURE	400,000.00	400,000.00	-	-	0.0%	400,000.00
7045	TRANSPORT	50,000.00	50,000.00	-	20,000.00	40.0%	30,000.00
70451	ROAD TRANSPORT	50,000.00	50,000.00	-	20,000.00	40.0%	30,000.00
705	ENVIRONMENTAL PROTECTION	200,000.00	200,000.00	-	-	0.0%	200,000.00
7051	WASTE MANAGEMENT	200,000.00	200,000.00	-	-	0.0%	200,000.00
70511	WASTE MANAGEMENT	200,000.00	200,000.00	-	-	0.0%	200,000.00
706	HOUSING AND COMMUNITY AMMENITIES	1,550,000.00	1,550,000.00	332,000.00	562,000.00	36.3%	988,000.00
7061	HOUSING DEVELOPMENT	250,000.00	250,000.00	219,000.00	219,000.00	87.6%	31,000.00
70611	HOUSING DEVELOPMENT	250,000.00	250,000.00	219,000.00	219,000.00	87.6%	31,000.00
7062	COMMUNITY DEVELOPMENT	900,000.00	900,000.00	93,000.00	193,000.00	21.4%	707,000.00
70621	COMMUNITY DEVELOPMENT	900,000.00	900,000.00	93,000.00	193,000.00	21.4%	707,000.00
7063	WATER SUPPLY	400,000.00	400,000.00	20,000.00	150,000.00	37.5%	250,000.00
70631	WATER SUPPLY	400,000.00	400,000.00	20,000.00	150,000.00	37.5%	250,000.00
707	HEALTH	1,450,000.00	1,450,000.00	300,000.00	300,000.00	20.7%	1,150,000.00
7073	HOSPITAL SERVICES	1,450,000.00	1,450,000.00	300,000.00	300,000.00	20.7%	1,150,000.00
70731	GENERAL HOSPITAL SERVICES	450,000.00	450,000.00	300,000.00	300,000.00	66.7%	150,000.00
70732	SPECIALIZED HOSPITAL SERVICES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
708	RECREATION, CULTURE AND RELIGION	1,470,000.00	1,470,000.00	553,000.00	553,000.00	37.6%	917,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,470,000.00	1,470,000.00	553,000.00	553,000.00	37.6%	917,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	1,470,000.00	1,470,000.00	553,000.00	553,000.00	37.6%	917,000.00
709	EDUCATION	28,100,000.00	28,100,000.00	1,919,540.00	2,789,440.00	9.9%	25,310,560.00
7094	TERTIARY EDUCATION	26,650,000.00	26,650,000.00	1,784,540.00	2,639,440.00	9.9%	24,010,560.00
70941	FIRST STAGE OF TERTIARY EDUCATION	2,700,000.00	2,700,000.00	829,400.00	1,000,000.00	37.0%	1,700,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	23,950,000.00	23,950,000.00	955,140.00	1,639,440.00	6.8%	22,310,560.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	100,000.00	100,000.00	-	-	0.0%	100,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	100,000.00	100,000.00	-	-	0.0%	100,000.00
7098	EDUCATION N.E.C.	1,350,000.00	1,350,000.00	135,000.00	150,000.00	11.1%	1,200,000.00
70981	EDUCATION N.E.C.	1,350,000.00	1,350,000.00	135,000.00	150,000.00	11.1%	1,200,000.00
710	SOCIAL PROTECTION	91,220,000.00	91,220,000.00	8,505,000.00	18,105,000.00	19.8%	73,115,000.00
7104	FAMILY AND CHILDREN	70,000.00	70,000.00	-	2,000,000.00	2857.1%	- 1,930,000.00
71041	FAMILY AND CHILDREN	70,000.00	70,000.00	-	2,000,000.00	2857.1%	- 1,930,000.00
7105	UNEMPLOYMENT	350,000.00	350,000.00	-	-	0.0%	350,000.00
71051	UNEMPLOYMENT	350,000.00	350,000.00	-	-	0.0%	350,000.00
7109	SOCIAL PROTECTION N.E.C.	90,800,000.00	90,800,000.00	8,505,000.00	16,105,000.00	17.7%	74,695,000.00
71091	SOCIAL PROTECTION N.E.C.	90,800,000.00	90,800,000.00	8,505,000.00	16,105,000.00	17.7%	74,695,000.00

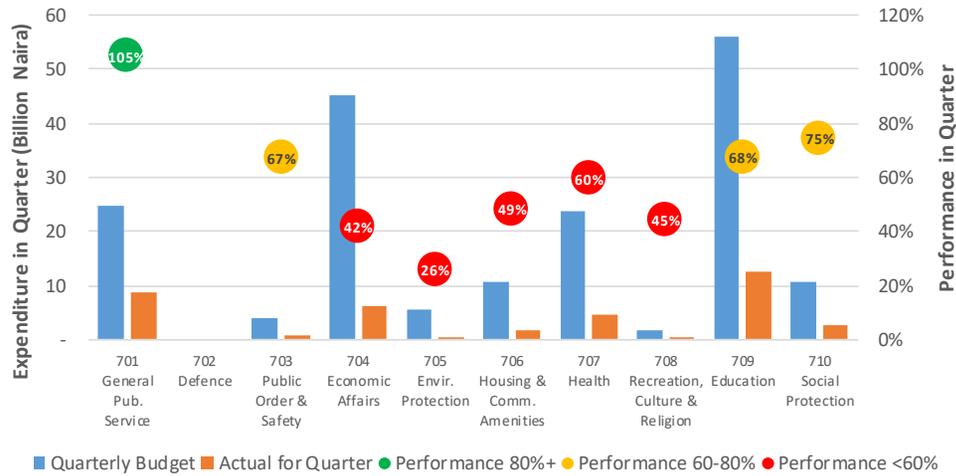
15.Charts

Quarterly Budget Performance Metrics 2023 Q3

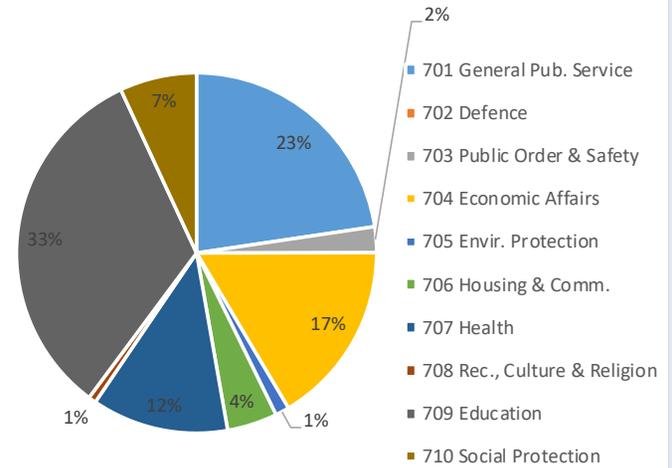




2023 Q3 Expenditure Performance by Function

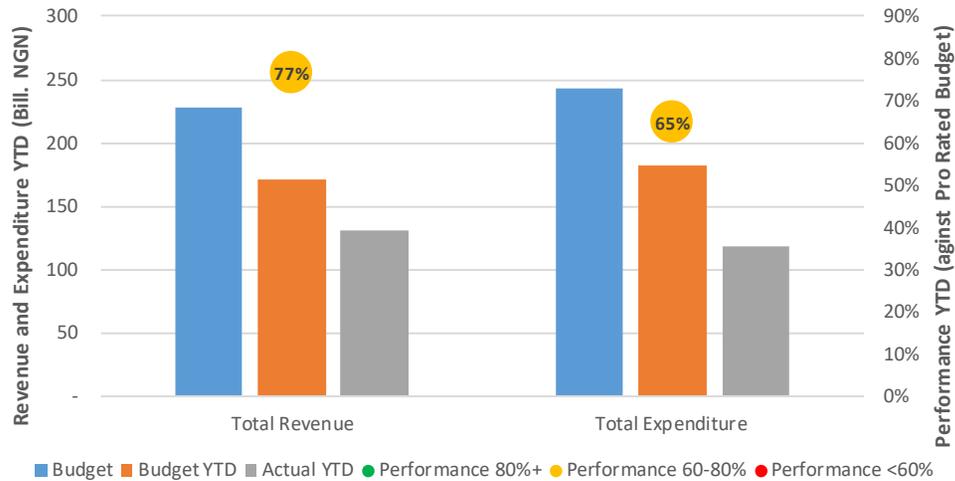


2023 Q3 Expenditure Composition by Function

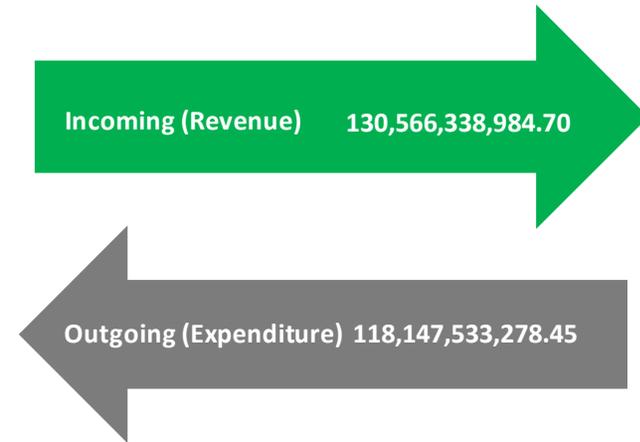


## Year to Date (YTD) Performance Metrics 2023 Q3

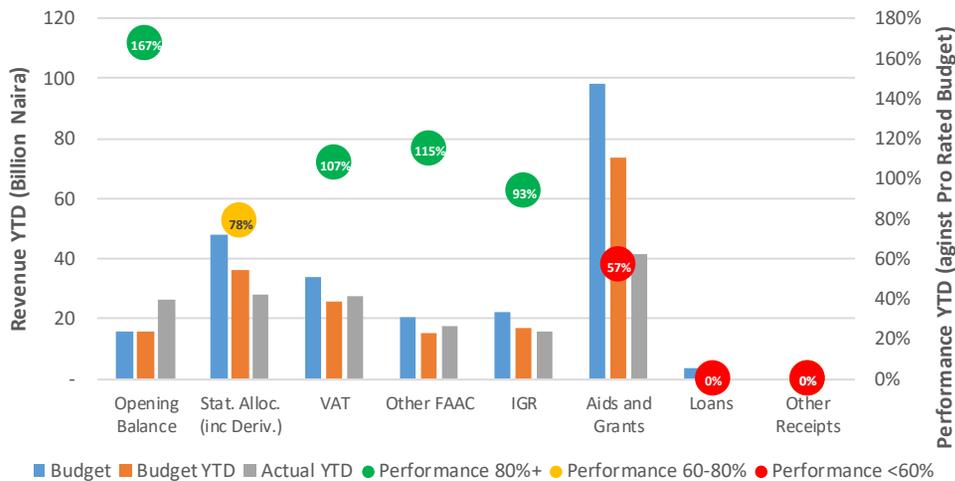
### 2023 Q3 Aggregate Performance YTD



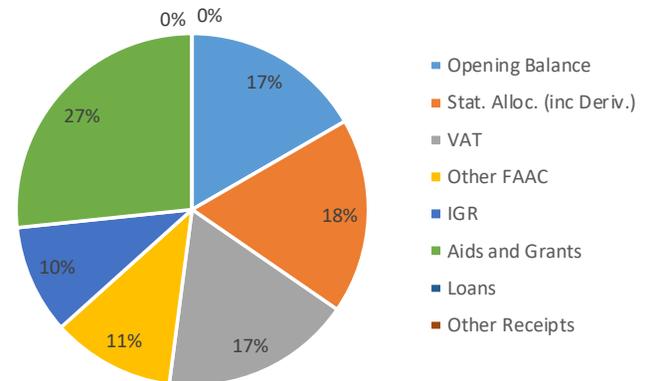
### 2023 Q3 Flow of Funds YTD



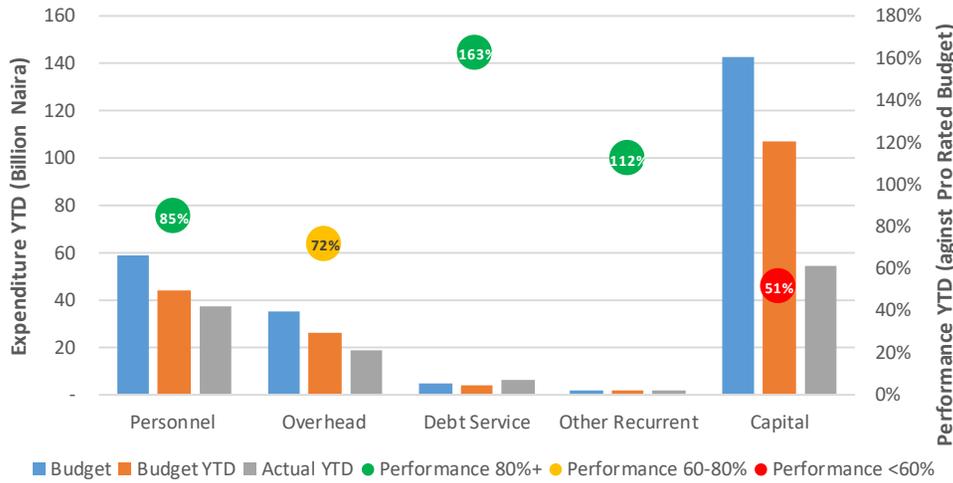
### 2023 Q3 Revenue Performance by Economic YTD



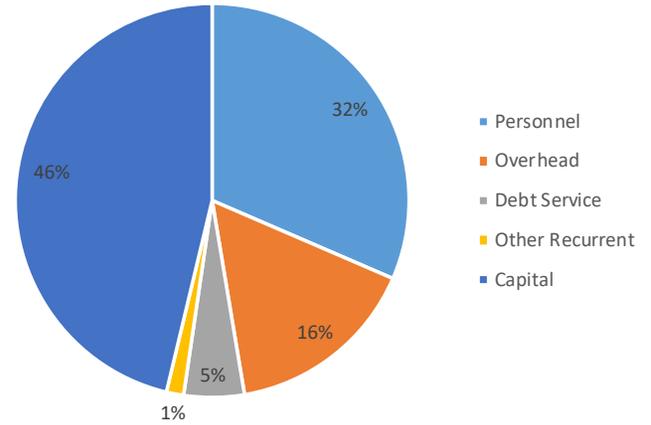
### 2023 Q3 Revenue Composition by Economic YTD



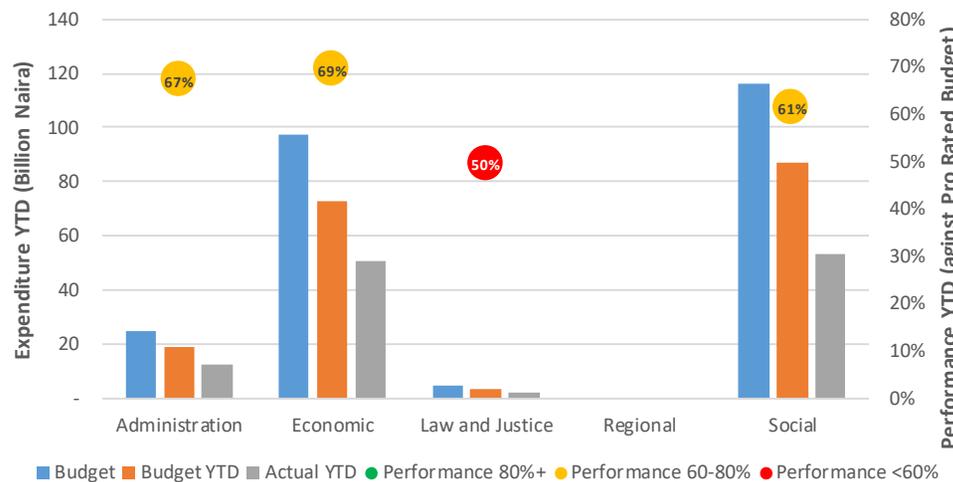
2023 Q3 Expenditure Performance by Economic YTD



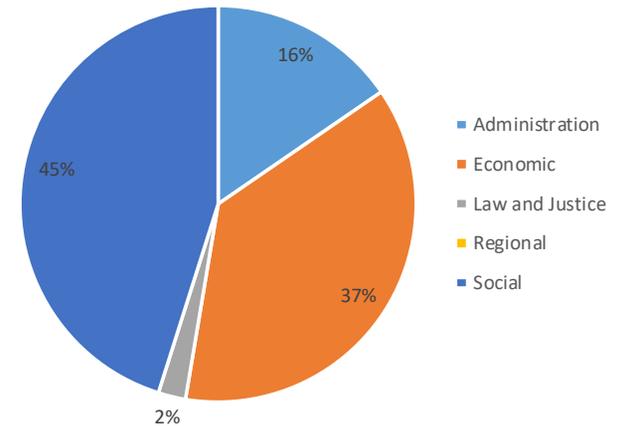
2023 Q3 Expenditure Comp. by Economic YTD



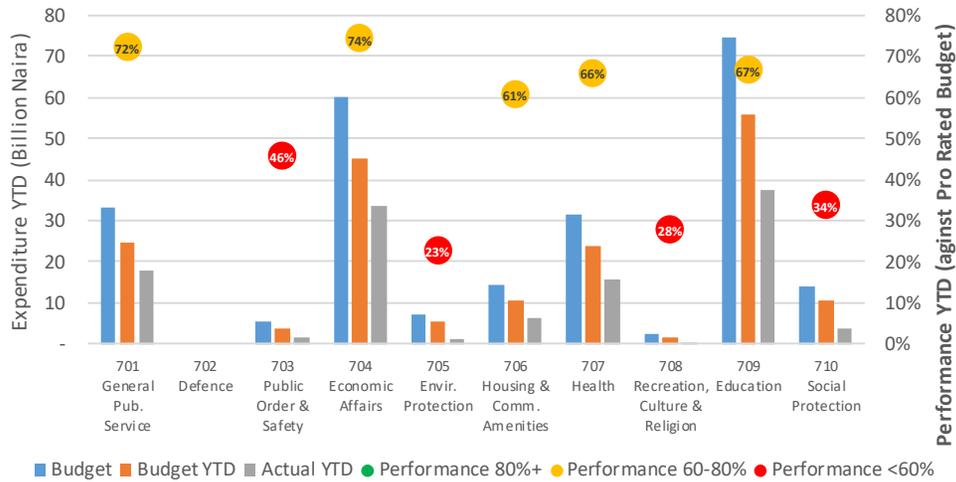
2023 Q3 Expenditure Performance by Main Sector YTD



2023 Q3 Expenditure Comp. by Main Sector YTD



2023 Q3 Expenditure Performance by Function YTD



2023 Q3 Expenditure Comp. by Function YTD

