



JIGAWA STATE

2021

**FOURTH QUARTER / FULL YEAR
BUDGET IMPLEMENTATION REPORT**

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

This Report provides data for the Fourth Quarter of 2021 covering the period of October, November and December. It builds on the Third Quarter Report to provide data for the whole year (January to December). The report appraises the performance of various revenue and expenditure components of the approved estimates. It appraised outturns against the approved / revised estimates to evaluate the extent to which they budget has been executed and how that has translated into budgetary outputs and outcomes to achieve the objectives of the budget. Fundamentally, the performance appraisal is based on variance analysis comparing outturns and the original approved estimates as well as an evaluation of the expenditure patterns during the period as to make an informed judgement.

Based on the data available as presented in the consolidated revenue and expenditure positions of the outturns across the various revenue and expenditure presented in the narrative report, the performance of the budget as at the end of December based on the original budget was appraised to be satisfactory. Based on the original approved estimates, the aggregated income and expenditure outturns compared against the original approved estimates indicated performance of about 87% and 80% respectively. The performance is however, relatively less when the 2021 Supplementary estimates of about ₦21 million is factored in. Accordingly, based on the revised estimates the overall performance for the revenue and expenditure components comes down to about 82% and 72% respectively. What accounted for gap in the aggregate revenue and expenditure outturns was largely the non-effectiveness of a number of capital grants envisaged to accrued under the World Bank SFTAS Program including CARES and APPEALS Programme. Less these the performance would have been higher.

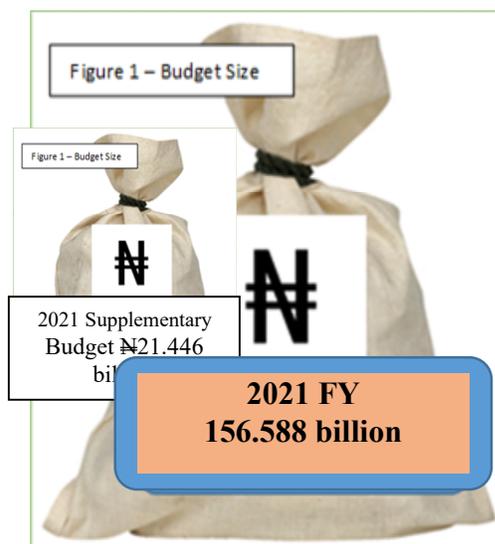
1.0 – Introduction

The Fourth Quarter Budget Implementation report covered the period of January to December. It built on the budget implementation during the third quarter based on the reported outturn of the last three months to assess budget implementation for the whole year. As envisaged the outturns of the fourth quarter has significantly contributed to the overall impressive performance at the end of the year.

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

2.0 - The 2021 Approved Budget

As presented in the previous reports, the profile of the 2021 original budget remain the same with the sum of ₦156.588 billion was appropriated as the total budget size for the Fiscal year as provided under Law No. 4 of 2020. Subsequently, a Supplementary Appropriation Law was passed appropriating additional sum of about ₦21.4 billion. Primarily, this was done to accelerate the execution of planned projects and programmes and ensure that most if not all of the ongoing projects are completed before the end of the administration. Some of the key broad priorities of the 2021 include:



- a. Sustained economic diversification derive through agriculture. Focus includes plans to open up more agricultural lands, scale-up our agricultural empowerment support with focus on inputs supply, mechanization and value-chain development;
- b. Support to Micro, Small and Medium Scale Enterprises which includes multi-faceted support to existing SMES and business start-ups particularly those that suffered setbacks from the effects of the COVID-19;
- c. Continued intervention in key Human Development Sectors particularly, Education, Health, Water & Sanitation and other Social Development Services with emphasis on expanding access and quality of service delivery in these areas;
- d. Youths and Women Empowerment through targeted economic empowerment and other social intervention programs.

3.0 – Fourth Quarter Performance

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

Fourth Quarter Budget Implementation Consolidated Assessment of the Budget Performance										
Items	Budget Components	2021 Approved Estimates	2021 Approved Estimates (Revised)	Third Quarter (Jan. - Sept.) Total Outturns	Fourth (Oct. - Dec.) Quarter Outturn	Full Year (Jan. - Dec.) Outturns	Performance Based on Original Budget	Performance Based on Revised Budget	Relative Variance	Balances
Total Financial Resources (1 + 2)		156,588,000,000	178,024,291,658	88,597,031,829	47,122,084,011	135,719,115,841	86.7%	76.2%	-23.8%	42,305,175,817
2	Recurrent Incomes	114,201,300,000	135,637,591,658	72,846,973,865	37,337,615,191	110,184,589,056	96.5%	81.2%	-18.8%	25,453,002,602
(i)	Gross Statutory Allocation	40,310,000,000	47,250,000,000	27,334,106,392	8,993,222,588	36,327,328,979	90.1%	76.9%	-23.1%	10,922,671,021
(ii)	Other Statutory Transfers (Exchange Rate Differentials, Excess Crude Receipts, etc)	3,600,000,000	5,972,000,000	3,323,072,945	2,336,333,102	5,659,406,047	157.2%	94.8%	-5.2%	312,593,953
(iv)	Value Added Tax	18,990,000,000	25,170,000,000	16,969,582,377	6,133,394,057	23,102,976,434	121.7%	91.8%	-8.2%	2,067,023,566
Other Rec. Revenues & Financing Items										
(v)	Independent Revenue (BIR/State Taxes)	2,785,000,000	2,785,000,000	3,684,322,769	929,295,420	4,613,618,189	165.7%	165.7%	65.7%	(1,828,618,189)
(vi)	LGC Contribution for Pn. Edu. Personnel Cost	19,600,000,000	19,600,000,000	14,093,160,309	5,263,759,124	19,356,919,433	98.8%	98.8%	-1.2%	243,080,567
(vii)	Local Govt Recurrent Contributions	4,841,200,000	4,841,200,000	3,177,954,274	1,117,589,685	4,295,543,959	88.7%	88.7%	-11.3%	545,656,041
(viii)	Other MDAs Recurrent Revenues	24,075,100,000	30,019,391,658	4,264,774,800	12,564,021,215	16,828,796,015	69.9%	56.1%	-43.9%	13,190,595,643
Capital Receipts		42,386,700,000	42,386,700,000	15,750,057,964	9,784,468,821	25,534,526,785	60.2%	60.2%	-39.8%	16,852,173,215
i	Opening Balance (Transfer from Gen. Reserves)	9,754,700,000	9,754,700,000	9,025,013,564	-	9,025,013,564	92.5%	92.5%	-7.5%	729,686,436
ii	Internal and External Grants	4,970,500,000	4,970,500,000	1,028,487,600	1,151,237,811	2,179,725,411	43.9%	43.9%	-56.1%	2,790,774,589
iii	Other Capital Receipts & Reimbursements	24,061,500,000	24,061,500,000	5,696,556,800	8,225,602,848	13,922,159,648	57.9%	57.9%	-42.1%	10,139,340,352
iv	External Loans	3,600,000,000	3,600,000,000	-	407,628,163	407,628,163	11.3%	11.3%	-88.7%	3,192,371,837
3 Expenditure Outlay (3.1 + 3.2)		156,588,000,000	178,024,291,658	76,915,852,102	51,947,625,242	128,863,477,344	82.3%	72.4%	-27.6%	49,160,814,314
3.1	Recurrent Expenditure	77,848,100,000	78,848,100,000	54,370,725,516	21,773,178,459	76,143,903,975	97.8%	96.6%	-3.4%	2,704,196,025
i	Personnel Costs (inclusive of Pensions and LEAs Salaries)	48,423,000,000	48,423,000,000	38,302,390,133	11,636,511,891	49,938,902,024	103.1%	103.1%	3.1%	(1,515,902,024)
ii	Overhead Cost	22,667,400,000	22,667,400,000	13,652,181,467	7,466,838,308	21,119,019,775	93.2%	93.2%	-6.8%	1,548,380,225
iii	Public Debt Charges	4,000,000,000	4,000,000,000	2,231,153,916	2,623,578,260	4,854,732,176	121.4%	121.4%	21.4%	(854,732,176)
iv	Stabilization	300,000,000	300,000,000	185,000,000	46,250,000	231,250,000	77.1%	77.1%	-22.9%	68,750,000
v	Contingency Fund	2,457,700,000	3,457,700,000	-	-	-	0.0%	0.0%	-100.0%	3,457,700,000
3.2 Capital Expenditure		78,739,900,000	99,176,191,658	22,545,126,586	30,174,446,783	52,719,573,369	67.0%	53.2%	-46.8%	46,456,618,289
01	Administrative	3,276,000,000	4,862,634,144	1,102,314,852	2,450,233,283	3,552,548,135	108.4%	73.1%	-26.9%	1,310,086,009
02	Economic	38,661,306,000	51,119,936,428	12,708,011,829	13,530,401,007	26,238,412,836	67.9%	51.3%	-48.7%	24,881,523,592
03	Law & Justice	872,000,000	872,000,000	376,506,409	44,806,294	421,312,703	48.3%	48.3%	-51.7%	450,687,297
04	Regional	-	-	-	-	-	-	-	-	-
05	Social	35,930,694,000	42,321,621,086	8,358,293,496	14,149,006,199	22,507,299,695	62.6%	53.2%	-46.8%	19,814,321,391
Total Incomes		156,588,000,000	178,024,291,658	88,597,031,829	47,122,084,011	135,719,115,841	86.7%	76.2%	-23.8%	42,305,175,817
Total Expenditure		156,588,000,000	178,024,291,658	76,915,852,102	51,947,625,242	128,863,477,344	82.3%	72.4%	-27.6%	49,160,814,314

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

- I. Due to the accelerated implementation of the budgeted boosted by the Supplementary Budget, the total Revenue and Expenditure outturns during the three months of the Fourth Quarter of the Year amounted to about ₦47.1 billion and ₦51.9 billion respectively. These were equivalent to about 34% and 40% of the aggregate revenue and expenditure outturn during the year respectively. This feat was largely achieved due to the Supplementary Budget that allowed the take-off of new capital and accelerated implementation of ongoing ones;
- II. Based on the data available as presented in the consolidated revenue and expenditure positions, the full year outturns for January to December across the various revenue and expenditure

estimates amounted to about ₦135.72 billion and ₦128.23 billion respectively. In relative terms, this is equivalent to about 87% and 80% respectively based on the original budget. The performance is however, relatively less when the 2021 Supplementary estimates of about ₦21 million is factored in. Accordingly, based on the revised estimates the overall performance for the revenue and expenditure components comes down to about 76% and 72% respectively;

- III. Among the key factors that accounted for a gap in performance was the non-effectiveness of a number of capital grants envisaged to accrued under the World Bank SFTAS Program including CARES APPEALS, RAMP and NEWMAP as well as other grants-funded programmes which accounted for more than N8 billion. Less these the performance would have been higher.
- IV. While overall aggregate budget performance based on original approved estimates from the income amounted to as much as about 86.7%, the expenditure data indicated an overall performance of about 82.3%. Both indicates a very satisfactory performance. However, further analysis will show that across both the revenue and expenditure components, the performance is mixed with some components performing exceptionally very satisfactorily while some others performed dismally. Also, as indicated, the overall performance for both revenue and expenditure is lower based on the revised estimates – but still satisfactory at 72.6% and 72.4% respectively.
- V. Othe income side, Recurrent Revenues performed very satisfactory relative to both the original budget and revised estimates 96.5% and 81.2% respectively. Major contributors with high performance included Statutory Allocation and Receipts VAT Receipts which accounted for 90.1% and almost 122% of the original estimates respectively. It is worthy of note that recurrent revenues accounted for more than 81%of the total accrued incomes during the year – almost ₦110.2 billion out of the total accrued income of ₦135.7 billion;

- VI. The overall performance on Capital Receipts was below expectation at only about 60.2% for both the original and revised estimates. This was primarily due to the fact that a number of grants expected to be received during the year did not accrue particularly the covid-related World Bank Grants including among others COVID-19 Accelerated Responsive State Prog (CARES) and Agro-Processing Productivity Enhancement and Livelihood Improvement Support Project (APPEALS).
- VII. With regards to expenditure, the analyzed data presented in the table indicated an aggregate performance of about 82.3% and 72.4% for based on the original and revised estimates respectively. The recurrent components performed much more impressively at 97.8% and 96.7% respectively based on the original and revised estimates respectively. Overall, recurrent expenditures accounted for almost 60% of the total expenditure during the year – almost ₦76.1billion out of the total Expenditure of almost ₦128.8 billion. This is contrary to expectation as only about 50% and 44% of the original and revised estimates were earmarked for recurrent expenditure respectively;
- VIII. Even though the capital expenditure performance is below satisfaction, the actual expenditure pattern during the period under review reflects relatively higher spending across government priority areas aimed at economic diversification and social development as presented below:

CapExp Sectors	Original Approved Estimates	Revised Estimates	Total Outturns (Jan. - Dec.)	Performance on Original Estimates
Capital Expenditure	78,739,900,000	99,176,191,658	52,719,573,369	67.0%
Administrative	3,276,000,000	4,862,634,144	3,552,548,135	108.4%
Economic	38,661,306,000	51,119,936,428	26,238,412,836	67.9%
Law & Justice	872,000,000	872,000,000	421,312,703	48.3%
Regional	-	-	-	-
Social	35,930,594,000	42,321,621,086	22,507,299,695	62.6%

- IX. As could be seen above, about 92% of the total capital expenditure outturns were in the Economic and Social Sectors. Even though the performance for the Admin. Sector was as much as 10%, the outturn in the Sector accounted for less than 7% of the total actual outturns.

Conclusion.

Overall budget performance was very satisfactory but could have been excellent if those expected World Bank funded projects have become effectives including CARES and APPEALS Programmes. Also, while on the one hand the Supplementary budget has accelerated budget implementation across many sectors particularly education, health and infrastructure, the appraised performance of the budget was lower when based on the revised estimates. In addition, the Supplementary Budget has allowed for the commencement of many projects rolled into 2022 budget as ongoing projects. As intended, this will allow for the completion of all ongoing projects (both big and small) by early 2023.

Finally, as a caveat, it should be noted that, only the 2021 Financial Statements and Audited Accounts will bring more comprehensive and authenticated figure on the performance of the budget.

APPENDICES

2021 Budget Implementation Report												
Fourth Quarter (Jan. - Dec.) Revenue												
Economic Code	Item Description	2021 Approved Estimates	2021 Approved Estimates (Revised)	Total Outturns (Jan. - Sept.)	October	November	December	4TH Quarter Outturns (Oct. Dec.)	Full Year (Jan. - Dec.) Outturn	Pro-rated Performance	Relative Variance	Balances
		100,000										
	Total Revenue	156,588,000,000	178,024,291,658	88,597,031,829	17,329,032,615	14,071,622,632	15,721,428,765	47,122,084,011	135,719,115,841	76.2%	-23.8%	42,305,175,817
	Total Revenue (Recurrent)	114,201,300,000	135,637,591,658	72,846,973,865	12,574,945,196	11,611,385,466	13,151,284,528	37,337,615,191	110,184,589,056	81.2%	-18.8%	25,453,002,602
	Total Revenue (Capital Receipts)	42,386,700,000	42,386,700,000	15,750,057,964	4,754,087,419	2,460,237,165	2,570,144,236	9,784,468,821	25,534,526,785	60.2%	-39.8%	16,852,173,215
(a)	Recurrent Revenues (MoF)	82,500,000,000	97,992,000,000	61,719,922,023	7,695,119,629	7,051,158,576	7,980,430,666	22,726,708,871	84,446,630,893	86.2%	-13.8%	97,992,000,000
11010101	Statutory Allocation	40,310,000,000	47,250,000,000	27,334,106,392	3,734,756,773	2,255,804,989	3,002,660,826	8,993,222,588	36,327,328,979	76.9%	-23.1%	10,922,671,021
11010201	Share of VAT	18,990,000,000	25,170,000,000	16,969,582,377	1,973,343,091	1,868,696,044	2,291,354,922	6,133,394,057	23,102,976,434	91.8%	-8.2%	2,067,023,566
11010301	Other Federal Transfers (ECA Receipts, Xchange Rate Gains, etc)	3,600,000,000	5,972,000,000	3,323,072,945	132,758,342	1,171,898,971	1,031,675,789	2,336,333,102	5,659,406,047	94.8%	-5.2%	312,593,953
	LGA Contribution to LEA Salaries	19,600,000,000	19,600,000,000	14,093,160,309	1,854,261,423	1,754,738,572	1,654,739,129	5,263,759,124	19,356,919,433	98.8%	-1.2%	243,080,567
	Recurrent Revenues (BIR)	2,785,000,000	2,785,000,000	3,684,322,769	237,524,821	319,107,493	372,663,105	929,295,420	4,613,618,189	165.7%	65.7%	2,784,999,999
12010101	Pay-As-You-Earn (Public Sector)	2,000,000,000	2,000,000,000	3,127,212,882	180,154,585	212,282,985	225,452,708	617,890,279	3,745,103,161	187.3%	87.3%	(1,745,103,161)
12010104	Stamp Duty	600,000	600,000	101,771,200	50,000	30,000	45,600	125,600	101,896,800	16982.8%	16882.8%	(101,296,800)
12010112	Pay-As-You-Earn (Non-Public-Sector)	450,000,000	450,000,000	262,351,798	30,725,609	47,387,841	64,715,199	142,828,649	405,180,447	90.0%	-10.0%	44,819,553
12010113	Withholding Tax On Bank Deposits	60,000,000	60,000,000	39,113,370	19,178,199	30,718,149	46,379,640	96,275,989	135,389,359	225.6%	125.6%	(75,389,359)
12010114	Withholding Tax on Non-limited Liability Company/Contractors	130,000,000	130,000,000	98,208,939	3,638,028	13,756,268	22,869,208	40,263,504	138,472,442	106.5%	6.5%	(8,472,442)
12010401	Withholding Tax on Dividend	2,500,000	2,500,000	1,666,259		7,000,000		7,000,000	8,666,259	346.7%	246.7%	(6,166,259)
12010402	Withholding Tax on Rent	5,000,000	5,000,000	2,354,480			70,000	70,000	2,424,480	48.5%	-51.5%	2,575,520
12010501	Direct Assessment Tax	15,000,000	15,000,000	16,230,824	632,200	1,163,700	1,428,500	3,224,400	19,455,224	129.7%	29.7%	(4,455,224)
12020109	Registration of Voluntary Organization			-				-	-			
12020132	Motor Vehicle Licenses	18,000,000	18,000,000	12,838,000	1,530,000	760,000	7,000,000	9,290,000	22,128,000	122.9%	22.9%	(4,128,000)
12020133	Drivers' Licenses	15,000,000	15,000,000	9,172,450	1,011,950	1,600,550	1,060,000	3,672,500	12,844,950	85.6%	-14.4%	2,155,050
10	Communication Equipment Installation Permit			-				-	-			
12020402	Misellaneous Road Traffic Registration Fees	200,000	200,000	-			58,000	58,000	58,000	29.0%	-71.0%	142,000
12020479	Motor Vehicles, Taxi & Motor Cycle Registration Fees	1,500,000	1,500,000	31,800	13,000	150,000		163,000	194,800	13.0%	-87.0%	1,305,200
12020493	Auto Mechanic Registration Fees	200,000	200,000	-				-	-	0.0%	-100.0%	200,000
12020494	Annual Communication Equipment Installation Fees	5,000,000	5,000,000	416,667				-	416,667	8.3%	-91.7%	4,583,333
12020495	Passenger Manifest and Way Bill	2,000,000	2,000,000	292,000	50,000	183,000	308,000	541,000	833,000	41.7%	-58.4%	1,167,000
12020728	Proceeds from Number Plates	80,000,000	80,000,000	12,662,100	541,250	4,075,000	3,276,250	7,892,500	20,554,600	25.7%	-74.3%	59,445,400
	Recurrent Receipts from LI/Govts (Financing Items)	4,841,200,000	4,841,200,000	3,177,954,274	368,715,847	377,724,564	371,149,275	1,117,589,685	4,295,543,959	88.7%	-11.3%	4,841,200,000
18012	Grants & Reimbursement from Local Govts. (Special Services)	480,000,000	480,000,000	275,229,000	30,581,000	30,581,000	30,581,000	91,743,000	366,972,000	76.5%	-23.5%	113,028,000
18012	Grants & Reimbursement from Local Govts. (Min of Local Govt.)	254,000,000	254,000,000	180,812,078	24,374,812	23,221,307	23,187,751	70,783,870	251,595,947	99.1%	-0.9%	2,404,053
18012	Grants & Reimbursement from Local Govts. (State University)	574,000,000	574,000,000	526,924,293	89,639,365	97,499,038	92,885,088	280,023,491	806,947,784	140.6%	40.6%	(232,947,784)
18012	Grants & Reimbursement from Local Govts. (Min of Water Res.)	781,200,000	781,200,000	414,000,000	46,000,000	46,000,000	46,000,000	138,000,000	552,000,000	70.7%	-29.3%	229,200,000
18012	Grants & Reimbursement from Local Govts. (Min of Works)	1,290,000,000	1,290,000,000	884,113,200	98,234,800	98,234,800	98,234,800	294,704,400	1,178,817,600	91.4%	-8.6%	111,182,400
18012	Grants & Reimbursement from Local Govts. (Local Govt Audit)	254,000,000	254,000,000	162,142,159	23,069,278	24,393,602	23,965,502	71,428,383	233,570,542	92.0%	-8.0%	20,429,458
18012	Grants & Reimbursement from Local Govts. (LGSC)	508,000,000	508,000,000	283,824,543	46,715,592	47,693,816	46,194,134	140,603,542	424,428,085	83.5%	-16.5%	83,571,915
18012	Grants & Reimbursement from Local Govts. (Rehabilitation Board)	227,000,000	227,000,000	18,189,000	2,021,000	2,021,000	2,021,000	6,063,000	24,252,000	10.7%	-89.3%	202,748,000
18012	Grants & Reimbursement from Local Govts. (PHCD Agency)	113,000,000	113,000,000	72,720,000	8,080,000	8,080,000	8,080,000	24,240,000	96,960,000	85.8%	-14.2%	16,040,000
18012	Grants & Reimbursement from Local Govts. (SIEC)	360,000,000	360,000,000	360,000,000	-	-	-	-	360,000,000	100.0%	0.0%	-

2021 Full Year Report

Other MDAS	24,075,100,000	30,019,391,658	4,264,774,800	4,273,584,898	3,863,394,834	4,427,041,483	12,564,021,215	16,828,796,015	56.1%	-43.9%	30,019,391,658
Government House	50,000	50,000	100,000	1,000,000	50,000	-	1,050,000	1,150,000	2300.0%	2200.0%	(1,100,000)
11100100400 Due Process & Project Monitoring Bureau	1,500,000	1,500,000	23,809,500	45,000	359,000	1,198,400	1,602,400	25,411,900	1694.1%	1594.1%	(23,911,900)
Pilgrims	3,000,000	3,000,000	-	-	-	-	-	-	0.0%	-100.0%	3,000,000
11101800200 Council Affairs Department	20,000,000	20,000,000	14,615,992	1,995,500	3,141,500	3,133,500	8,270,500	22,886,492	114.4%	14.4%	(2,886,492)
Office of Head of Service	50,000	50,000	50,000	-	-	-	-	50,000	100.0%	0.0%	-
Establishment and Service Matters	300,000	300,000	-	-	-	-	-	-	0.0%	-100.0%	300,000
11101300100 Admin and Finance / Liaison Office	500,000	500,000	6,982,800	-	-	-	-	6,982,800	1396.6%	1296.6%	(6,482,800)
Manpower Development and Training	500,000	500,000	30,000	-	-	-	-	30,000	6.0%	-94.0%	470,000
Salary and Pensions	45,000	45,000	-	-	-	-	-	-	0.0%	-100.0%	45,000
Manpower Development Institute	123,400,000	123,400,000	46,395,181	9,880,499	13,036,093	11,670,234	34,586,826	80,982,007	65.6%	-34.4%	42,417,993
Sule Lamido University	197,150,000	197,150,000	68,026,614	2,608,981	6,666,388	5,216,060	14,491,429	82,518,042	41.9%	-58.1%	114,631,958
14000100100 Office of the Auditor General	600,000	600,000	310,000	-	-	-	-	310,000	51.7%	-48.3%	290,000
21500100100 Ministry of Agriculture & Natural Resources	1,104,000,000	1,104,000,000	364,000	-	130,000	232,000	362,000	726,000	0.1%	-99.9%	1,103,274,000
22000100100 Ministry of Finance & Economic Planning	15,420,937,000	21,818,128,658	1,570,019,528	3,860,416,511	3,442,975,430	3,669,435,977	10,972,827,918	12,542,847,446	57.5%	-42.5%	9,275,281,212
22200100100 Ministry of Commerce, Industries and Co-operatives	4,000,000	4,000,000	1,819,200	107,000	3,750,000	330,000	4,187,000	6,006,200	150.2%	50.2%	(2,006,200)
23400100100 Ministry of Works & Transport	1,326,500,000	1,326,500,000	2,194,400	44,200	10,246,600	215,000	10,505,800	12,700,200	1.0%	-99.0%	1,313,799,800
23400900100 Fire Service Directorate	1,000,000	1,000,000	135,000	-	-	-	138,500	273,500	27.4%	-72.7%	726,500
26000100100 Ministry of Lands, Housing, Urban & Regional Planning Development	1,264,000,000	1,264,000,000	143,065,202	1,585,973	1,089,574	26,605,092	29,280,638	172,345,841	13.6%	-86.4%	1,091,654,159
02600300100 Urban Development Board	55,000,000	55,000,000	14,943,000	5,500,000	-	21,500,000	27,000,000	41,943,000	76.3%	-23.7%	13,057,000
31800500100 High Court of Justice	10,000,000	10,000,000	10,200,611	543,650	1,436,240	1,314,000	3,293,890	13,494,501	134.9%	34.9%	(3,494,501)
31800600100 Sharia Court of Appeal	5,500,000	5,500,000	1,374,035	218,285	232,534	225,410	676,229	2,050,264	37.3%	-62.7%	3,449,736
31801100100 Judicial Service Commission	50,000	50,000	29,400	26,000	-	-	26,000	55,400	110.8%	10.8%	(5,400)
32600100100 Ministry of Justice	300,000,000	300,000,000	321,601,481	24,155,092	35,890,106	68,170,539	128,215,736	449,817,218	149.9%	49.9%	(149,817,218)
14700100100 Civil Service Commission	50,000	50,000	90,000	-	-	-	-	90,000	180.0%	80.0%	(40,000)
051700100100 Ministry of Education, Science & Technology	5,300,000	5,300,000	1,475,000	90,000	383,000	250,000	723,000	2,198,000	41.5%	-58.5%	3,102,000
51700300100 State Universal Basic Education Board	26,700,000	26,700,000	15,473,542	7,584,000	12,564,200	962,053	21,110,253	36,983,795	137.0%	37.0%	(9,883,795)
51701800100 Jigawa State Polytechnic	100,000,000	100,000,000	38,612,753	12,450,600	11,635,000	22,600,000	46,685,600	85,298,353	85.3%	-14.7%	14,701,648
51701800200 Bilyaminu Usman Polytechnic Hadejia	316,000,000	316,000,000	52,337,269	1,165,360	564,045	1,030,288	2,760,293	55,097,561	17.4%	-82.6%	260,902,439
51701900100 Jigawa State College of Education	572,900,000	120,000,000	57,450,993	9,079,322	4,468,095	3,712,290	17,259,707	74,710,700	62.3%	-37.7%	45,289,300
51705600100 Jigawa State Scholarship Board	9,000,000	9,000,000	3,970,050	553,100	852,200	16,193,600	17,598,900	21,568,950	239.7%	139.7%	(12,568,950)
051705600200 Dutsse Model / Capital School	105,000,000	105,000,000	115,915,493	3,996,529	3,394,496	1,441,581	8,832,606	124,748,099	118.8%	18.8%	(19,748,099)
051706000100 Jigawa State College of Islamic Legal Studies	115,000,000	115,000,000	53,296,573	24,720,604	15,729,466	1,104,704	41,554,774	94,851,347	82.5%	-17.5%	20,148,653
051706100100 Institute of Information Technology	178,000,000	178,000,000	8,165,746	7,000,696	8,346,968	4,567,169	19,914,832	28,080,578	16.8%	-84.2%	149,919,422
051706500100 Jigawa State College of Remedial Studies	8,000,000	8,000,000	17,137,329	-	-	1,128,770	1,128,770	18,266,099	228.3%	128.3%	(10,266,099)
052100100100 Ministry of Health	6,300,000	6,300,000	1,222,500	275,000	190,000	456,000	921,000	2,143,500	34.0%	-66.0%	4,156,500
51706300100 Islamic Education Bureau	540,000	540,000	2,432,000	-	1,379,565	1,845,095	3,224,660	5,666,660	1047.5%	947.5%	(5,116,660)
052300100100 Ministry of Information Youths, Sports and Culture	500,000	500,000	10,000	38,000	527,903	-	565,903	575,903	115.2%	15.2%	(75,903)
JMSO	1,500,000,000	1,500,000,000	1,531,625,130	268,192,899	261,501,988	500,000,000	1,029,694,887	2,561,320,017	170.8%	70.8%	(1,061,320,017)
052110400107 School of Nursing Bkudu	18,000,000	18,000,000	8,802,238	3,457,040	3,522,440	2,786,073	9,765,553	18,567,791	103.2%	3.2%	(567,791)
052110400109 School of Nursing Hadejia	2,000,000	2,000,000	516,195	-	-	1,975,000	1,975,000	2,491,195	124.6%	24.6%	(491,195)
52100100111 Birnin Kudu General Hospital	14,100,000	14,100,000	20,699,808	3,591,716	8,379,711	4,949,196	16,920,623	37,620,431	266.8%	166.8%	(23,520,431)
52100100112 Birniwa General Hospital	8,000,000	8,000,000	6,325,912	705,000	798,250	1,258,400	2,761,650	9,087,562	113.6%	13.6%	(1,087,562)
52100100113 Dutsse General Hospital	68,230,000	68,230,000	34,165,089	13,689,339	590,689	2,296,262	16,576,290	50,741,379	74.4%	-25.6%	17,488,621
52100100114 Gumel General Hospital	39,680,000	39,680,000	2,989,935	1,259,277	307,343	544,433	2,111,053	5,100,989	12.9%	-87.1%	34,579,011
52100100116 Hadejia General Hospital	63,098,000	63,098,000	23,987,856	2,941,367	4,508,681	36,922,764	44,372,813	68,360,669	108.3%	8.3%	(5,282,669)
52100100118 Jahun General Hospital	23,420,000	23,420,000	22,106,990	1,825,513	984,526	5,791,646	8,601,685	30,708,674	131.1%	31.1%	(7,288,674)
52100100120 Kafin Hausa General Hospital	20,000,000	20,000,000	11,172,576	2,217,096	492,052	1,831,374	4,540,522	15,713,098	78.6%	-21.4%	4,286,902
053501600100 Jigawa State Env. Protection Agency (JISEPA)	1,200,000	1,200,000	385,650	102,150	23,850	71,350	197,350	583,000	48.6%	-51.4%	617,000
52100100121 Kazare General Hospital	30,000,000	30,000,000	7,671,328	-	3,221,900	2,927,025	6,148,925	13,820,253	46.1%	-53.9%	16,179,747
053500100100 Ministry of Environment	1,002,000,000	1,002,000,000	200,000	500,000	25,000	-	525,000	725,000	0.1%	-99.9%	1,001,275,000
52300500100 Jigawa State Printing Press	3,500,000	3,500,000	470,900	-	-	-	1,011,700	1,482,600	42.4%	-57.6%	2,017,400
55100100100 Ministry Of Local Government	500,000	500,000	-	23,000	-	-	23,000	23,000	4.6%	-95.4%	477,000

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14	Total Capital Receipts Transfer to Capital Dev. Fund	42,386,700,000	42,386,700,000	15,750,057,964	4,754,087,419	2,460,237,165	2,570,144,236	9,784,468,821	25,534,526,785	60.2%	-39.8%	42,386,700,000
14010101	Transfer from CRF to CDF (Balance Brought Forward)	9,754,700,000	9,754,700,000	9,025,013,564	-	-	-	-	9,025,013,564	92.5%	-7.5%	729,686,436
	Other Capital Receipts and Reimbursements	24,061,500,000	24,061,500,000	5,696,556,800	3,937,046,806	1,988,029,655	2,300,526,386	8,225,602,848	14,776,168,364	61.4%	-38.6%	9,285,331,636
14020201	Other Capital Receipts to CDF (Local Govt Capital Contributions)	5,400,000,000	5,400,000,000	731,888,843	1,125,653,706	1,636,157,563	1,804,579,644	4,566,390,913	5,298,279,756	98.1%	-1.9%	101,720,244
14020201	Other Capital Receipts to CDF (Local Govt to RUWASA Projects)	396,600,000	396,600,000	-	-	-	-	-	-	0.0%	-100.0%	396,600,000
14020201	Other Capital Receipts to CDF (2% Local Govt to SLU)	362,000,000	362,000,000	526,924,293	89,639,365	97,499,038	92,885,088	280,023,491	806,947,784	222.9%	122.9%	(444,947,784)
14020201	Other Capital Receipts to CDF (Capitalized LGA Contribution to PHCDA for Free MNCH in Ten PHC Centers)	122,000,000	122,000,000	6,600,000	10,166,667	10,166,667	10,166,667	30,500,000	37,100,000	30.4%	-69.6%	84,900,000
14020202	Sales of Fixed Assets and Condemned Stores	10t	10t	-	-	-	-	-	-	-	-	-
14020204	UBEC Grants	1,784,000,000	1,784,000,000	715,074,225	694,477,261	-	-	694,477,261	1,409,551,486	79.0%	-21.0%	374,448,514
14020205	Jigawa State Polytechnic TET Fund	750,000,000	750,000,000	589,158,485	-	51,000,000	-	51,000,000	640,158,485	85.4%	-14.6%	109,841,515
14020205	Binyaminu Usman Polytechnic Hadejia - TET Fund	246,000,000	246,000,000	100,847,217	7,204,444	32,737,795	8,286,598	48,228,837	149,076,055	60.6%	-39.4%	96,923,945
14020205	Jigawa State College of Education - TET Fund	452,900,000	452,900,000	611,250,311	46,055,000	-	-	46,055,000	657,305,311	145.1%	45.1%	(204,405,311)
14020205	Sule Lamido University - TET Fund	1,923,000,000	1,923,000,000	1,072,593,260	-	90,529,335	29,788,500	120,317,835	1,192,911,095	62.0%	-38.0%	730,088,905
14020205	Jigawa State College of Islamic Legal Studies- TET Fund	440,000,000	440,000,000	87,290,073	2,615,944	5,786,370	4,588,500	12,990,814	100,280,887	22.8%	-77.2%	339,719,113
14020206	European Union Water Supply and Sanitation Grants	260,000,000	260,000,000	-	-	-	-	-	-	0.0%	-100.0%	260,000,000
14020207	European Union Governance Reforms Grants	550,000,000	550,000,000	391,830,092	-	-	-	-	391,830,092	71.2%	-28.8%	158,169,908
14020208	Third National Project/Federal Grants Water Projects	350,000,000	350,000,000	-	-	-	-	-	-	0.0%	-100.0%	350,000,000
14020208	Federal Grants Water Projects (PEEWASH)	375,000,000	375,000,000	-	890,000,000	-	-	890,000,000	890,000,000	237.3%	137.3%	(515,000,000)
14020209	World Bank Supported Save One Million Grants	600,000,000	600,000,000	863,100,000	71,234,420	64,152,887	65,561,818	200,949,124	1,064,049,124	177.3%	77.3%	(464,049,124)
14020210	ADB Agricultural Transformation Program Grant	3,400,000,000	3,400,000,000	854,008,716	1,000,000,000	-	284,669,572	1,284,669,572	2,138,678,288	62.9%	-37.1%	1,261,321,712
14020211	Federal Government/SDG Grants	250,000,000	250,000,000	-	-	-	-	-	-	0.0%	-100.0%	250,000,000
14020213	Capital Reimbursements / Capital Loan Repayment	10t	10t	-	-	-	-	-	-	-	-	-
14020215	Other Capital Grants (Receipts) - National Program on Food Security (NPFSS)	40,000,000	40,000,000	-	-	-	-	-	-	0.0%	-100.0%	40,000,000
14020215	Other Capital Grants (Receipts) TBL	20,000,000	20,000,000	-	-	-	-	-	-	0.0%	-100.0%	20,000,000
14020216	Fed. Govt. Grant on COVID-19 Accelerated Responsive State Prog (CARES)	5,000,000,000	5,000,000,000	-	-	-	-	-	-	0.0%	-100.0%	5,000,000,000
14020216	RAMP Project	340,000,000	340,000,000	-	-	-	-	-	-	0.0%	-100.0%	340,000,000
14020216	World Bank Supported NEWMAP Project	1,000,000,000	1,000,000,000	-	-	-	-	-	-	0.0%	-100.0%	1,000,000,000
15010104	State Allocation from Basic Healthcare Provision Fund	-	-	-	-	-	-	-	-	-	-	-
	AID AND GRANTS - GENERAL	4,970,500,000	4,970,500,000	1,028,487,600	409,412,450	472,207,511	269,617,850	1,151,237,811	2,179,725,411	43.9%	-56.1%	4,970,500,001
13010303	Global Education Grants (World Bank - GPE/INPEP)	-	-	-	-	-	-	-	-	-	-	-
13010305	Global Education Grants (World Bank - BESDA Project)	3,817,500,000	3,817,500,000	1,021,410,000	388,106,870	386,861,871	262,361,870	1,037,330,611	2,058,740,611	53.9%	-46.1%	1,758,759,389
13010402	UNICEF Primary Healthcare Grants	280,000,000	280,000,000	7,077,600	21,305,580	85,345,640	7,255,980	113,907,200	120,984,800	43.2%	-56.8%	159,015,200
13010403	Sasakawa Global Agricultural Grants	12,000,000	12,000,000	-	-	-	-	-	-	0.0%	-100.0%	12,000,000
13010404	Rural Water Supply & Sanitation Grants	511,000,000	511,000,000	-	-	-	-	-	-	0.0%	-100.0%	511,000,000
	GAVI	350,000,000	350,000,000	-	-	-	-	-	-	0.0%	-100.0%	350,000,000
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
	Internal and External Loans	3,600,000,000	3,600,000,000	-	407,628,163	-	-	407,628,163	407,628,163	11.3%	-88.7%	3,600,000,001
14030206	International Loans/ Borrowings (IFAD)	1,200,000,000	1,200,000,000	-	-	-	-	-	-	0.0%	-100.0%	1,200,000,000
14030207	International Loans/ Borrowings (World Bank/ IDA)	-	-	-	-	-	-	-	-	-	-	-
14030208	International Loans/ Borrowings (Islamic Development Bank)	2,400,000,000	2,400,000,000	-	407,628,163	-	-	407,628,163	407,628,163	17.0%	-83.0%	1,992,371,837

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2021 Budget Implementation Report												
Fourth Quarter (Jan. - Sept.) - Personnel Cost												
Admin Codes	Ministries, Depts and Agencies	2021 Approved Estimates	2021 Approved Estimates (Revised)	Jan. - Sept. Outturns	Fourth Quarter Outturns			Oct. Dec. Outturns	Full Year Outturn	Pro-rated Performance	Relative Variance	Balance
					October	November	December					
Total		48,423,000,000	48,423,000,000	38,302,390,133	3,868,102,596	3,840,547,072	3,927,862,224	11,636,511,891	49,938,902,024	103.1%	3.1%	#####
0111001001	Government House	40,400,000	40,400,000	27,794,241	3,063,086.05	3,063,086.05	3,017,869.30	9,144,041	36,938,282	91.4%	-8.6%	3,461,718
0111001002	Deputy Governor's Office	12,200,000	12,200,000	6,927,775	772,286.12	723,272.10	768,272.10	2,263,830	9,191,605	75.3%	-24.7%	3,008,395
0111001003	Directorate of Protocol	3,900,000	3,900,000	2,597,201	289,320.65	289,320.65	289,320.65	867,962	3,465,163	88.9%	-11.1%	434,837
0111001004	Due Process & Project Monitoring Bureau	40,720,000	40,720,000	28,722,031	3,248,279.10	3,255,369.30	3,255,369.30	9,759,018	38,481,048	94.5%	-5.5%	2,238,952
0111001007	Pilgrim Welfare Agency	41,920,000	41,920,000	25,014,116	2,760,623.40	2,760,623.40	2,760,623.40	8,281,870	33,295,986	79.4%	-20.6%	8,624,014
0111008001	State Emergency Management Agency	19,800,000	19,800,000	13,934,836	1,554,562.90	2,048,562.90	1,753,993.90	5,357,120	19,291,956	97.4%	-2.6%	508,044
01110130010	Administration & Finance Directorate	328,800,000	328,800,000	213,931,256	23,258,744.81	23,508,752.28	23,258,744.81	70,026,242	283,957,498	86.4%	-13.6%	44,842,502
011101300101	SSG's Office - Governor & Deputy Governor (CRFC)	16,260,000	16,260,000	12,303,179	1,318,843.00	1,318,843.00	1,318,843.00	3,956,529	16,259,708	100.0%	0.0%	292
01110130020	Liaison Office Kaduna	6,590,000	6,590,000	4,338,363	465,860.66	465,860.66	465,860.66	1,397,581	5,735,944	87.0%	-13.0%	854,056
01110130030	Liaison Office Lagos	4,590,000	4,590,000	3,531,404	362,256.10	362,256.10	362,256.10	1,086,768	4,618,172	100.0%	0.6%	28,172
01110130050	Liaison Office Abuja	5,960,000	5,960,000	4,366,952	485,216.90	485,216.90	485,216.90	1,455,651	5,822,603	97.7%	-2.3%	137,397
01110130060	Chieftaincy & Religious Affairs Department	34,000,000	34,000,000	18,968,603	2,291,673.20	2,291,673.20	2,311,263.40	6,894,610	25,863,212	76.1%	-23.9%	8,136,788
01110140010	Research, Evaluation and Political Affairs Directorate	5,200,000	5,200,000	5,359,453	382,949.80	382,949.80	382,949.80	1,149,849	6,509,303	125.2%	25.2%	1,309,303
01110180010	Special Service Directorate	29,200,000	29,200,000	18,820,600	2,303,271.77	2,303,271.77	2,303,271.77	6,909,815	25,730,415	88.1%	-11.9%	3,469,585
01110180020	Council Affairs Department	476,000	476,000	2,612,566	38,661.80	38,661.80	38,661.80	115,985	2,728,552	573.2%	473.2%	2,252,552
01200100100	State House of Assembly	1,049,000,000	1,049,000,000	249,077,726	27,043,149.21	27,043,149.21	27,173,984.93	81,260,283	330,338,009	31.5%	-68.5%	718,661,991
01200100115	Assembly Service Commission	25,328,000	25,328,000	7,598,450	503,535.03	503,535.03	1,204,001.40	2,211,071	9,806,522	38.7%	-61.3%	15,521,478
01250010010	Office of the Head of State Civil Service	200,000,000	200,000,000	102,880,390	11,713,864.74	10,829,955.74	10,829,955.74	33,373,776	136,254,166	68.1%	-31.9%	63,735,834
01250010020	Establishment and Service Matters Directorate	543,400,000	543,400,000	4,662,772,126	43,253,975.51	43,214,805.61	43,292,520.61	129,761,302	4,792,533,428	882.0%	782.0%	-4,249,133,428
01250010040	Directorate of Salary and Pension Administration	323,900,000	323,900,000	252,034,060	2,011,842.55	2,011,842.55	52,011,842.55	56,035,528	308,069,587	95.1%	-4.9%	15,830,413
01250010046	State Pension	700,000,000	700,000,000	370,010,097	41,991,584.82	41,991,584.82	40,560,671.56	82,552,256	452,562,353	64.7%	-35.3%	247,437,647
01250010050	Manpower Development Institute	46,000,000	46,000,000	27,762,383	3,558,777.00	3,439,223.00	3,393,887.00	10,391,887	38,154,270	82.9%	-17.1%	7,845,730
01250010060	Guidance and Counselling Department	1,980,000	1,980,000	4,818,159	166,124.70	166,124.70	166,124.70	498,374	5,316,533	268.5%	168.5%	3,336,533
01400010010	Office of the Auditor General	69,500,000	69,500,000	43,455,079	5,385,950.40	5,387,427.70	5,501,327.10	16,274,705	59,729,784	85.9%	-14.1%	9,770,216
01400010011	State Auditor General (CRFC)	5,428,000	5,428,000	4,102,373	441,954.00	441,954.00	441,954.00	1,325,862	5,428,235	100.0%	0.0%	235
01400020010	Directorate of Local Government Audit	77,700,000	77,700,000	54,400,514	6,081,893.10	6,081,893.10	5,963,089.30	18,126,876	72,527,390	93.3%	-6.7%	5,172,610
01400020011	Office of the Auditor General Local Government Audit (CRFC)	5,428,000	5,428,000	2,776,511	308,501.20	320,118.00	331,734.80	960,354	3,736,865	68.8%	-31.2%	1,691,135
01470010010	Civil Service Commission	8,848,000	8,848,000	6,663,797	752,850.40	752,850.40	752,850.40	2,258,551	8,922,348	100.8%	0.8%	74,348
01470010011	Office of the Chairman and Members CSC (CRFC)	16,518,000	16,518,000	11,768,388	1,330,512.00	1,330,512.00	1,330,512.00	3,991,536	15,759,924	95.4%	-4.6%	758,076
01470020010	Local Government Service Commission	5,000,000	5,000,000	2,403,070	252,763.40	252,763.40	252,763.40	758,290	3,161,360	63.2%	-36.8%	1,838,640
01470020011	Office of the Chairman and Members LCSC (CRFC)	21,330,000	21,330,000	16,523,775	1,781,497.00	1,781,497.00	1,781,497.00	5,344,491	21,868,266	102.5%	2.5%	538,266
01480010010	State Independent Electoral Commission	9,810,000	9,810,000	7,318,351	774,285.10	774,285.10	774,285.10	2,322,855	9,641,207	98.3%	-1.7%	168,794
01480010011	Office of the SIEC Chairman and Members (CRFC)	42,268,000	42,268,000	26,923,941	246,755.00	246,755.00	246,755.00	6,140,265	33,064,206	78.2%	-21.8%	9,203,794
02150010010	Ministry of Agriculture & Natural Resources	356,000,000	356,000,000	237,248,039	29,008,566.82	28,685,767.52	28,985,261.89	86,679,596	323,927,635	91.0%	-9.0%	32,072,365
02150210210	Jigawa State Agricultural Research Institute	110,000,000	110,000,000	104,464,473	9,263,296.94	9,835,657.39	9,835,657.39	28,934,612	133,399,085	121.3%	21.3%	23,399,085
02151020010	Jigawa State Agricultural & Rural Development Authority	413,000,000	413,000,000	271,611,279	32,032,285.14	32,110,118.51	32,284,246.71	96,426,590	368,037,930	89.1%	-10.9%	44,962,070
02200010010	Ministry of Finance & Economic Planning	375,000,000	375,000,000	271,084,885	29,666,851.21	30,032,957.61	30,078,729.81	89,778,539	360,863,424	96.2%	-3.8%	14,136,576
02200030010	Budget and Economic Planning Directorate	39,400,000	39,400,000	31,514,564	2,746,961.30	2,746,961.30	2,626,037.30	8,119,980	59,533,524	151.1%	51.1%	20,133,524
02200030020	Economic Planning Board	3,060,000	3,060,000	2,746,961	-	-	-	-	2,746,961	89.8%	-10.2%	313,039
02200070010	Office of the Accountant General	1,400,000,000	1,400,000,000	1,062,298,292	-	-	115,295,655.35	115,295,655.35	1,177,593,947	84.1%	-15.9%	222,406,053
02200070011	Accountant General Office (CRFC)	5,428,000	5,428,000	3,660,419	441,954.00	441,954.00	441,954.00	1,325,862	4,986,281	91.9%	-8.1%	441,719
02200080010	State Internal Revenue Service	138,881,000	138,881,000	76,985,148	8,338,520.98	8,331,901.58	8,331,901.58	25,002,324	101,987,473	73.4%	-26.6%	36,893,527
02200080011	Office of the Chairman Board of Internal Revenue (CRFC)	5,430,000	5,430,000	4,102,373	441,954.00	441,954.00	441,954.00	1,325,862	5,428,235	100.0%	0.0%	1,765
02200120010	Jigawa State Bureau of Statistics	16,646,000	16,646,000	11,984,406	1,285,570.66	1,285,570.66	1,285,570.66	3,856,712	15,841,118	95.2%	-4.8%	804,882
02220010010	Ministry of Commerce, Industries and Co-operatives	76,600,000	76,600,000	57,459,658	6,352,141.30	6,446,888.16	6,510,691.64	19,309,721	76,769,379	100.2%	0.2%	169,379
02220010020	Mineral Resources Development Agency	11,300,000	11,300,000	8,471,243	942,179.20	942,179.20	942,179.20	2,826,538	11,297,781	100.0%	0.0%	2,219
02220010030	State Investment Promotion Agency	9,040,000	9,040,000	-	-	-	-	-	-	0.0%	-100.0%	9,040,000
02270060010	Directorate of Economic Empowerment	74,000,000	74,000,000	54,546,268	6,090,311.10	6,027,083.40	6,058,645.20	18,176,040	72,722,307	98.3%	-1.7%	1,277,693
02340010010	Ministry of Works & Transport	174,000,000	174,000,000	131,166,654	14,134,493.45	14,094,730.50	14,063,978.70	42,283,203	173,449,857	99.7%	-0.3%	550,143
02340040010	Jigawa Roads Maintenance Agency	13,024,000	13,024,000	9,759,980	897,268.30	1,144,257.70	1,146,342.90	3,187,869	12,947,849	99.4%	-0.6%	76,151
02340080030	Rural Electricity Board	27,973,000	27,973,000	20,325,248	2,076,809.10	2,013,091.10	2,013,091.10	6,102,991	26,428,239	94.5%	-5.5%	1,544,761
02340090010	Fire Service Directorate	90,000,000	90,000,000	65,381,553	6,991,174.25	6,879,820.93	6,879,820.93	20,750,816	86,132,369	95.7%	-4.3%	3,867,631
02520010010	Ministry of Water Resources	17,612,000	17,612,000	13,039,073	1,433,774.70	1,443,438.50	1,443,438.50	4,320,652	17,359,725	98.6%	-1.4%	252,275
02521020010	Jigawa state Water Board	193,000,000	193,000,000	135,565,018	14,855,214.26	15,043,356.86	15,043,356.86	44,941,928	180,506,946	93.5%	-6.5%	12,493,054
02521030010	Rural Water Supply and Sanitation Agency	34,961,000	34,961,000	26,922,287	2,966,076.91	3,157,962.25	2,996,962.25	9,121,001	36,043,289	103.1%	3.1%	1,082,289
02521040010	Small Town Water Supply Agency	260,000,000	260,000,000	165,591,930	16,858,815.00	16,577,912.60	16,464,598.10	49,901,326	215,493,255	82.9%	-17.1%	44,506,745
02600010010	Ministry of Lands, Housing, Urban & Regional Planning Development	83,800,000	83,800,000	57,743,795	6,319,278.45	6,319,278.45	6,415,581.10	19,054,138	76,797,933	91.6%	-8.4%	7,002,067
02600020010	Jigawa State Housing Authority	12,300,000	12,300,000	10,051,010	1,134,287.80	1,134,287.80	1,134,287.80	3,402,863	13,453,874	109.4%	9.4%	1,153,874
02600030010	Urban Development Board	64,900,000	64,900,000	49,776,616	5,342,111.70	5,435,042.20	5,513,232.22	16,290,386	66,067,002	101.8%	1.8%	1,167,002

2021 Full Year Report

2021 Budget Implementation Report												
Fourth Quarter (Jan. - Sept.) - Personnel Cost												
Admin Codes	Ministries, Depts and Agencies	2021 Approved Estimates	2021 Approved Estimates (Revised)	Jan. - Sept. Outturns	Fourth Quarter Outturns			Oct. Dec. Outturns	Full Year Outturn	Pro-rated Performance	Relative Variance	Balance
					October	November	December					
Total		38,619,673,000	38,619,673,000	38,302,390,133	3,377,460,429	3,300,935,502	3,218,228,083	9,896,624,014	48,199,014,147	124.8%	24.8%	#####
051700100100	Ministry of Education, Science & Technology	4,669,000,000	4,669,000,000	2,890,319,870	319,788,081.34	322,735,663.49	322,608,651.49	965,132,396	3,855,452,266	82.6%	-17.4%	813,547,734
051700100200	State Educational Inspectorate & Monitoring Unit	2,259,000	2,259,000	777,163	86,592.40	86,592.40	86,592.40	259,777	1,036,940	45.9%	-54.1%	1,222,060
051700300100	State Universal Basic Education Board	220,800,000	220,800,000	209,500,906	23,140,563.55	23,106,616.05	22,876,235.55	69,123,415	278,624,321	126.2%	26.2%	57,824,321
051700300103	Inspectorate Headquarters & Zones	227,000,000	227,000,000	176,434,031	19,683,802.24	19,683,802.24	19,722,777.72	59,090,382	235,524,414	103.8%	3.8%	8,524,414
051700400100	Local Education Authority	19,600,000,000	19,600,000,000	14,093,160,309	1,854,261,422.73	1,754,758,571.76	1,654,739,129.16	5,263,759,124	19,356,919,433	98.8%	-1.2%	243,080,567
051700800100	Library Board	57,100,000	57,100,000	4,602,313	4,521,245.30	4,521,245.30	4,536,727.10	13,579,218	55,181,531	96.6%	-3.4%	1,918,469
051701000100	Agency for Mass Education	86,400,000	86,400,000	59,936,552	6,681,115.26	6,753,456.86	6,721,527.96	20,156,100	80,092,652	92.7%	-7.3%	6,307,348
051701100100	Nomadic Education Agency	550,000,000	550,000,000	412,626,927	46,014,701.02	46,148,689.62	46,459,611.18	138,623,002	551,249,929	100.2%	0.2%	1,249,929
051701800100	Jigawa State Polytechnic	595,080,000	595,080,000	464,141,738	52,979,261.33	52,979,261.33	59,170,062.93	165,128,586	629,270,323	105.7%	5.7%	34,190,323
051701800200	Bitiyaminu Usman Polytechnic Hadeja	440,000,000	440,000,000	338,227,144	39,724,087.58	39,303,831.66	39,054,450.37	118,082,370	456,309,514	103.7%	3.7%	16,309,514
051701900100	Jigawa State College of Education	1,220,000,000	1,220,000,000	840,775,420	92,874,201.93	93,829,541.56	93,057,318.77	279,761,062	1,120,536,482	91.8%	-8.2%	99,463,518
051702100100	Sule Lamido University	1,006,000,000	1,006,000,000	745,922,322	93,241,626.01	96,575,649.23	102,204,304.27	292,021,580	1,037,943,901	103.2%	3.2%	31,943,901
051705500100	Science & Technical Education Board	665,890,000	665,890,000	475,422,880	53,000,361.08	53,101,695.18	52,449,114.38	158,631,171	634,054,051	95.2%	-4.8%	31,835,949
051705600100	Jigawa State Scholarship Board	4,700,000	4,700,000	5,036,258	577,917.60	577,917.60	577,917.60	1,733,753	170,011	144.0%	44.0%	2,070,011
051705600200	Dutse Model / Capital School	178,000,000	178,000,000	132,442,752	14,772,092.45	14,844,185.35	15,249,371.85	44,865,650	177,308,402	99.6%	-0.4%	691,598
051706000100	Jigawa State College of Education and Legal Studies	452,000,000	452,000,000	356,248,537	38,368,265.60	39,001,509.75	38,700,398.40	116,070,174	472,318,711	104.5%	4.5%	20,318,711
051706100100	Institute of Information Technology	279,000,000	279,000,000	156,331,305	17,640,187.12	17,944,187.12	18,158,278.42	53,742,653	210,073,957	75.3%	-24.7%	68,926,043
051706300100	Islamic Education Bureau	977,700,000	977,700,000	768,358,800	84,987,330.75	85,892,792.69	84,938,134.52	255,818,258	1,024,177,058	104.8%	4.8%	46,477,058
051706400100	Bainama Academy	18,900,000	18,900,000	5,616,011	633,361.00	633,361.00	633,361.00	1,900,083	7,516,094	39.8%	-60.2%	11,383,906
051706500100	Jigawa State College of Remedial Studies	36,440,000	36,440,000	7,371,124	2,549,567.65	1,693,808.60	1,693,808.60	5,937,185	13,308,309	36.5%	-63.5%	23,131,691
052100100100	Ministry of Health	814,588,000	814,588,000	641,976,243	58,369,576.61	67,377,613.74	73,644,500.70	199,391,691	841,367,934	103.3%	3.3%	26,779,934
052100100110	Babura General Hospital	234,000,000	234,000,000	183,991,394	19,750,307.31	21,148,467.47	20,719,750.71	61,618,525	245,609,919	105.0%	5.0%	11,609,919
052100100111	Birnin Kudu General Hospital	462,000,000	462,000,000	357,982,331	40,485,088.60	40,895,201.30	39,950,614.52	121,330,904	479,313,236	103.7%	3.7%	17,313,236
052100100112	Birniwa General Hospital	166,000,000	166,000,000	128,430,563	14,262,574.14	14,220,647.72	14,281,365.12	42,764,587	171,195,150	103.1%	3.1%	5,195,150
052100100113	Dutse General Hospital	556,000,000	556,000,000	442,305,861	50,311,825.64	50,010,046.04	49,764,111.45	150,085,983	592,391,845	106.5%	6.5%	36,391,845
052100100114	Gumel General Hospital	382,000,000	382,000,000	289,813,007	31,560,527.66	31,722,732.93	31,550,607.46	94,833,868	384,646,875	100.7%	0.7%	2,646,875
052100100115	Gwaram Cottage Hospital	139,000,000	139,000,000	104,073,415	11,613,844.70	11,775,910.70	11,777,591.70	35,167,347	139,240,762	100.2%	0.2%	240,762
052100100116	Hadeja General Hospital	678,000,000	678,000,000	523,607,448	58,027,377.15	58,628,401.15	58,303,461.40	174,959,240	698,566,687	103.0%	3.0%	20,566,687
052100100117	Hadeja Tuberculosis and Leprosy Hospital	52,200,000	52,200,000	38,594,401	5,342,111.70	4,299,329.42	4,308,658.42	13,950,100	52,544,501	100.7%	0.7%	344,501
052100100118	Jahun General Hospital	310,000,000	310,000,000	239,240,572	26,885,942.66	26,798,553.66	26,980,941.66	80,665,438	319,906,009	103.2%	3.2%	9,906,009
052100100119	Kafin Hausa (Bulangu) Cottage Hospital	107,800,000	107,800,000	79,099,773	8,309,409.06	9,132,272.33	8,770,542.06	26,212,223	105,311,997	97.7%	-2.3%	2,488,003
052100100120	Kafin Hausa General Hospital	153,179,000	153,179,000	124,119,800	13,933,878.36	14,205,373.76	14,301,945.76	42,441,198	166,560,998	108.7%	8.7%	13,381,998
052100100121	Kazare General Hospital	414,000,000	414,000,000	320,425,149	34,545,532.15	34,700,955.15	35,018,261.15	104,264,748	424,689,897	102.6%	2.6%	10,689,897
052100100122	Kazare Psychiatric Hospital	95,700,000	95,700,000	30,090,123	4,912,181.97	3,334,108.97	3,334,108.97	11,580,400	41,670,523	43.5%	-56.5%	54,029,477
052100100123	Ringim General Hospital	176,464,000	176,464,000	236,865,837	25,569,119.05	27,481,230.24	27,498,716.57	80,549,066	317,414,903	179.9%	79.9%	140,950,903
052100300100	Primary Health Care Development Agency	79,650,000	79,650,000	61,620,186	6,779,481.10	7,245,010.38	7,034,390.10	21,058,882	82,679,068	103.8%	3.8%	3,029,068
052110400107	School of Nursing Birnin Kudu	343,000,000	343,000,000	283,826,785	30,945,287.27	30,874,451.22	34,136,487.31	95,956,226	379,783,011	110.7%	10.7%	36,783,011
052110400109	School of Nursing Hadeja	30,700,000	30,700,000	-	-	-	-	-	-	0.0%	-100.0%	30,700,000
052110600100	School of Health Technology	158,000,000	158,000,000	127,604,733	14,444,422.79	14,369,456.29	14,237,361.35	43,051,240	170,655,973	108.0%	8.0%	12,655,973
052111600100	Rasheed Shekoni Specialist Hospital	978,100,000	978,100,000	730,491,151	81,384,781.35	83,831,522.61	84,304,413.80	249,520,718	980,011,869	100.2%	0.2%	1,911,869
052111700100	Jigawa Contributory Health Care Management Agency (JICHMA)	20,000,000	20,000,000	-	-	-	-	-	-	0.0%	-100.0%	20,000,000
052300100100	Ministry of Information Youths, Sports and Culture	107,200,000	107,200,000	75,177,706	8,440,142.22	8,444,678.22	8,356,698.92	25,241,519	100,419,225	93.7%	-6.3%	6,780,775
052300200100	History and Culture Bureau	22,000,000	22,000,000	17,262,175	1,920,181.19	1,920,181.19	1,930,150.03	5,770,512	23,032,687	104.7%	4.7%	1,032,687
052300300100	Jigawa State Television	68,400,000	68,400,000	51,829,866	5,721,045.71	5,741,045.71	5,741,045.21	17,183,137	69,013,002	100.9%	0.9%	613,002
052300400100	Jigawa State Broadcasting Corporation (Radio)	99,900,000	99,900,000	77,372,574	8,442,226.08	8,603,347.77	8,610,127.24	25,655,701	103,028,276	103.1%	3.1%	3,128,276
052300700100	Jigawa State Sports Council	121,000,000	121,000,000	78,199,690	4,385,123.61	4,472,122.71	4,422,122.71	13,279,369	91,479,059	75.6%	-24.4%	29,520,941
053500100100	Ministry of Environment	134,340,000	134,340,000	95,434,622	10,165,641.15	10,218,248.05	10,178,842.17	30,562,731	125,997,353	93.8%	-6.2%	8,342,647
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	366,000,000	366,000,000	273,808,348	30,959,970.80	30,959,970.80	31,055,576.68	92,975,518	366,783,866	100.2%	0.2%	783,866
053505600100	Alternative Energy Agency	4,183,000	4,183,000	2,162,180	240,678.10	240,678.10	246,349.80	727,706	2,899,886	69.1%	-30.9%	1,293,115
055100100100	Ministry Of Local Government	60,000,000	60,000,000	37,078,627	4,146,366.65	4,131,566.35	4,131,566.35	12,409,499	49,488,127	82.5%	-17.5%	10,511,874

2021 Full Year Report

2021 Budget Implementation Report												
Fourth Quarter Jan. - Dec.) - Overheads / Other Recurrent Expenditure Cost												
Admin Codes	Ministries, Depts and Agencies	2021 Approved Estimates	2021 Approved Estimates (Revised)	Jan. - Sept. Outturns	Fourth Quarter Outturns			4th Quarter Outturns (Oct. - Dec.)	Full Year Outturn (Jan. - Dec.)	Pro-rated Performance	Relative Variance	Balance
					October	November	December					
		29,425,100,000	30,425,100,000	16,068,335,384	3,847,223,061	2,723,811,634	3,565,631,872	10,136,666,568	26,205,001,951	86.1%	-14%	4,220,098,049
011100100101	Government House	720,000,000	720,000,000	380,316,169	41,702,245.20	40,032,245.20	25,109,250.00	106,843,740.40	487,159,909.70	67.7%	-32.3%	232,840,090.30
011100100201	Deputy Governor's Office	290,000,000	290,000,000	214,566,957	23,748,387.12	23,748,387.12	23,748,387.12	71,245,161.36	285,812,118.44	98.6%	-1.4%	4,187,881.56
011100100300	Directorate of Protocol	170,000,000	170,000,000	133,714,000	3,016,000.00	3,016,000.00	14,588,000.00	20,620,000.00	154,334,000.00	90.8%	-9.2%	15,666,000.00
011100100400	Due Process & Project Monitoring Bureau	58,000,000	58,000,000	49,352,005	4,500,000.00	4,500,000.00	4,500,000.00	13,500,000.00	62,852,005.20	108.4%	8.4%	4,852,005.20
011100100700	Pilgrim Welfare Agency	350,000,000	350,000,000	20,708,000	250,000.00	250,000.00	250,000.00	750,000.00	21,458,000.00	6.1%	-93.9%	328,542,000.00
011100800100	State Emergency Management Agency	70,000,000	70,000,000	47,166,755	3,866,129.04	3,866,129.04	554,000.00	8,386,258.08	55,553,013.28	79.4%	-20.6%	14,446,986.72
011101300100	Administration & Finance Directorate	412,500,000	412,500,000	367,139,559	46,026,329.00	46,026,329.00	54,343,700.00	146,396,358.00	513,535,917.00	124.5%	24.5%	101,035,917.00
011101300200	Liaison Office Kaduna	4,250,000	4,250,000	3,125,000	300,000.00	300,000.00	30,000.00	630,000.00	3,755,000.00	88.4%	-11.6%	495,000.00
011101300300	Liaison Office Lagos	11,000,000	11,000,000	6,349,274	500,000.00	500,000.00	500,000.00	1,500,000.00	7,849,274.00	71.4%	-28.6%	3,150,725.91
011101300400	Liaison Office Kano	1,440,000	1,440,000	1,000,000	100,000.00	100,000.00	100,000.00	300,000.00	1,300,000.00	90.3%	-9.7%	140,000.00
011101300500	Liaison Office Abuja	33,000,000	33,000,000	28,855,110	2,642,000.00	2,500,000.00	2,940,123.00	8,082,123.00	36,937,233.30	111.9%	11.9%	3,937,233.30
011101300600	Chieftaincy & Religious Affairs Department	140,000,000	140,000,000	89,985,723	2,229,525.50	4,729,525.50	2,900,000.00	9,859,045.00	99,844,767.50	71.3%	-28.7%	40,155,232.50
011101400100	Research, Evaluation & Political Affairs Directorate	58,000,000	58,000,000	51,371,450	2,749,800.00	2,949,800.00	700,000.00	6,399,600.00	57,771,050.00	99.6%	-0.4%	228,950.00
011101800100	Special Service Directorate	820,000,000	820,000,000	408,927,095	29,248,167.00	29,248,167.00	38,315,334.00	96,811,668.00	505,738,763.00	61.7%	-38.3%	314,261,237.00
011101800200	Council Affairs Department	10,800,000	10,800,000	8,400,000	700,000.00	700,000.00	700,000.00	2,100,000.00	10,500,000.00	97.2%	-2.8%	300,000.00
011200100100	State House of Assembly	2,334,000,000	2,334,000,000	1,997,252,780	128,000,000.00	128,000,000.00	128,000,000.00	384,000,000.00	2,381,252,779.66	102.0%	2.0%	47,252,779.66
011200100115	Assembly Service Commission	20,000,000	20,000,000	-	-	-	-	-	-	0.0%	-100.0%	20,000,000.00
012500100100	Office of the Head of State Civil Service	267,000,000	267,000,000	148,023,794	81,293,150.70	111,293,150.70	58,647,727.00	251,234,028.40	399,257,821.90	149.5%	49.5%	132,257,821.90
012500100200	Establishment & Service Matters Directorate	7,200,000	7,200,000	4,000,000	400,000.00	400,000.00	400,000.00	1,200,000.00	5,200,000.00	72.2%	-27.8%	2,000,000.00
012500100300	Manpower Dev. Training Directorate	70,000,000	70,000,000	54,400,000	6,000,000.00	6,000,000.00	6,000,000.00	12,600,000.00	67,000,000.00	95.7%	-4.3%	3,000,000.00
012500100400	Directorate of Salary & Pension Admin.	7,200,000	7,200,000	102,395,159	50,266,129.04	50,266,129.04	50,266,129.04	150,798,387.12	253,193,546.44	3516.6%	3416.6%	245,993,546.44
012500100500	Manpower Development Institute	77,600,000	77,600,000	20,770,000	9,880,499.02	13,036,093.00	11,670,233.81	34,586,825.83	55,356,825.83	71.3%	-28.7%	22,243,174.17
012500100600	Guidance and Counselling Department	25,000,000	25,000,000	19,048,500	1,011,000.00	1,011,000.00	1,011,000.00	5,804,000.00	26,874,500.00	107.5%	7.5%	1,874,500.00
014000100100	Office of the Auditor General	20,200,000	20,200,000	12,901,032	666,129.04	666,129.04	2,075,000.00	3,407,258.08	16,308,290.40	80.7%	-19.3%	3,891,709.60
014000200100	Directorate of Local Government Audit	146,300,000	146,300,000	156,312,958	18,461,889.78	32,997,491.72	28,938,900.81	80,398,282.31	236,710,880.00	161.8%	61.8%	90,410,880.00
014700100100	Civil Service Commission	12,400,000	12,400,000	8,355,958	958,307.25	958,307.25	850,897.93	2,767,512.43	11,123,470.21	89.7%	-10.3%	1,276,529.79
014700200100	Local Government Service Commission	483,000,000	483,000,000	184,965,864	53,027,345.65	50,526,024.65	46,194,133.65	149,747,503.95	334,713,367.87	69.3%	-30.7%	148,286,632.13
014800100100	State Independent Electoral Commission	623,000,000	623,000,000	246,219,370	1,204,891.75	1,204,891.75	681,677.15	3,091,465.65	249,310,831.14	40.0%	-60.0%	373,689,168.86
021500100100	Ministry of Agriculture & Natural Resources	19,200,000	19,200,000	8,031,648	32,084,400.00	5,431,721.54	3,904,300.00	41,420,421.54	49,452,069.20	257.6%	157.6%	30,252,069.20
021502102100	Jigawa State Agricultural Research Institute	4,200,000	4,200,000	10,265,453	286,000.00	586,000.00	300,000.00	1,172,000.00	11,437,452.91	272.3%	172.3%	7,237,452.91
021510200100	Jigawa State Agricultural & Rural Dev. Authority	12,800,000	12,800,000	7,227,186	7,319,405.21	7,919,405.21	642,780.88	15,881,591.30	23,106,776.88	180.5%	80.5%	10,308,776.88
021511511500	Farmers And Herdsmen Board	3,600,000	3,600,000	3,338,100	4,910,000.00	5,210,000.00	3,000,000.00	10,420,000.00	13,758,100.00	382.2%	282.2%	10,158,100.00
022000100100	Ministry of Finance & Economic Planning	2,414,165,000	2,414,165,000	401,197,032	1,068,100,633.86	45,700,581.86	769,911,954.29	1,883,713,170.01	2,284,910,202.38	94.6%	-5.4%	129,254,797.62
022000300100	Budget and Economic Planning Directorate	24,582,000	24,582,000	35,562,480	366,129.04	366,129.04	1,345,129.04	2,077,387.12	37,639,867.20	153.1%	53.1%	13,057,867.20
022000300103	Contingency Fund Provision	2,457,700,000	3,457,700,000	-	-	-	-	-	-			
022000300200	Economic Planning Board	18,000,000	18,000,000	7,300,000	4,000,000.00	4,000,000.00	9,500,000.00	17,500,000.00	24,800,000.00	137.8%	37.8%	6,800,000.00
022000700100	Office of the Accountant General	20,000,000	20,000,000	3,200,000	400,000.00	400,000.00	800,000.00	1,600,000.00	4,800,000.00	24.0%	-76.0%	15,200,000.00
022000700101	Accountant General Office (CRFC)	53,339,000	53,339,000	40,004,250	4,444,916.67	4,444,916.67	4,444,916.67	13,334,750.00	53,339,000.00	100.0%	0.0%	-
022000700107	Stabilization Fund Provision	300,000,000	300,000,000	185,000,000	15,416,666.67	15,416,666.67	15,416,666.67	46,250,000.01	231,250,000.05	77.1%	-22.9%	68,749,999.95
022000700110	Debt Management Unit	4,000,000,000	4,000,000,000	2,231,153,916	874,526,087	874,526,087	874,526,087	2,623,578,260	4,854,732,176.10	121.4%	21.4%	854,732,176.10
022000800100	State Internal Revenue Service	40,800,000	40,800,000	16,431,881	2,466,129.04	2,466,129.04	2,600,000.00	7,532,258.08	23,964,139.03	58.7%	-41.3%	16,835,860.97
022001200100	Jigawa State Bureau of Statistics	6,000,000	6,000,000	3,000,000	1,873,000.00	1,873,000.00	472,000.00	4,218,000.00	7,218,000.00	120.3%	20.3%	1,218,000.00
022200100100	Min. of Commerce, Industries and Co-operatives	10,900,000	10,900,000	19,156,625	3,714,380.15	3,614,380.15	320,000.00	7,648,760.30	26,805,385.30	245.9%	145.9%	15,905,385.30
022200100200	Mineral Resources Development Agency	2,400,000	2,400,000	1,900,000	100,000.00	100,000.00	100,000.00	300,000.00	2,200,000.00	91.7%	-8.3%	200,000.00
022200100300	State Investment Promotion Agency	18,000,000	18,000,000	10,769,000	4,822,500.00	4,822,500.00	1,000,000.00	10,645,000.00	21,414,000.00	119.0%	19.0%	3,414,000.00
022700600100	Directorate of Economic Empowerment	6,000,000	6,000,000	41,291,290	686,129.04	686,129.04	366,129.00	1,738,387.08	43,029,677.47	717.2%	617.2%	37,029,677.47
023400100100	Ministry of Works & Transport	1,330,000,000	1,330,000,000	1,268,397,080	87,721,369.76	87,721,369.76	54,159,251.58	229,601,991.10	1,497,999,072.04	112.6%	12.6%	167,999,072.04
023400400100	Jigawa Roads Maintenance Agency	14,200,000	14,200,000	9,729,033	3,316,129.04	3,316,129.04	3,594,730.95	10,226,989.03	15,956,022.07	140.5%	40.5%	5,756,022.07
023400800300	Rural Electricity Board	200,000,000	200,000,000	122,809,862	17,770,749.81	17,326,878.85	23,733,816.01	58,831,444.67	181,641,306.62	90.8%	-9.2%	18,358,693.38
023400900100	Fire Service Directorate	7,200,000	7,200,000	6,000,000	600,000.00	600,000.00	600,000.00	1,800,000.00	7,800,000.00	108.3%	8.3%	600,000.00
025200100100	Ministry of Water Resources	1,160,000,000	1,160,000,000	850,200,128	87,843,300.14	87,843,300.14	84,616,928.16	260,303,528.44	1,110,503,656.78	95.7%	-4.3%	49,496,343.22
025210200100	Jigawa state Water Board	30,000,000	30,000,000	22,228,500	2,469,833.00	2,519,833.00	2,599,833.00	7,589,499.60	29,817,999.60	99.4%	-0.6%	182,000.40
025210300100	Rural Water Supply and Sanitation Agency	7,200,000	7,200,000	3,500,000	350,000.00	350,000.00	350,000.00	1,050,000.00	4,550,000.00	63.2%	-36.8%	2,650,000.00
025210400100	Small Town Water Supply Agency	14,000,000	14,000,000	3,150,000	700,000.00	700,000.00	1,350,000.00	2,750,000.00	5,900,000.00	42.1%	-57.9%	8,100,000.00
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	14,400,000	14,400,000	7,000,000	1,866,000.00	1,866,000.00	700,000.00	4,432,000.00	11,432,000.00	79.4%	-20.6%	2,968,000.00
026000200100	Jigawa State Housing Authority	13,000,000	13,000,000	3,810,300	729,903.58	105,464.73	139,968.09	975,336.40	4,785,636.40	36.8%</		

2021 Budget Implementation Report

Fourth Quarter Jan. -Dec.) - Overheads / Other Recurrent Expenditure Cost

Admin Codes	Ministries, Depts and Agencies	2021 Approved Estimates	2021 Approved Estimates (Revised)	Jan. - Sept. Outturns	Fourth Quarter Outturns			4th Quarter Outturns (Oct. - Dec.)	Full Year Outturn (Jan. - Dec.)	Pro-rated Performance	Relative Variance	Balance
					October	November	December					
051700800100	Library Board	3,000,000	3,000,000	1,650,000	150,000.00	150,000.00	150,000.00	450,000.00	2,100,000.00	70.0%	-30.0%	900,000.00
051701000100	Agency for Mass Education	5,400,000	5,400,000	31,095,600	350,000.00	350,000.00	350,000.00	1,050,000.00	32,145,600.00	595.3%	495.3%	-26,745,600.00
051701100100	Nomadic Education Agency	18,000,000	18,000,000	11,220,000	2,420,000.00	1,570,000.00	2,037,484.00	6,027,484.00	17,247,484.00	95.8%	-4.2%	752,516.00
051701800100	Jigawa State Polytechnic	100,000,000	100,000,000	61,933,823	1,231,500.00	2,930,199.86	11,247,887.72	15,409,587.58	77,343,410.58	77.3%	-22.7%	22,656,589.42
051701800200	Biyaminu Usman Polytechnic Hadeja	70,000,000	70,000,000	27,181,394	21,892,176.58	21,892,176.58	16,770,601.61	60,554,954.75	87,736,348.47	125.3%	25.3%	-17,736,348.47
051701900100	Jigawa State College of Education	120,000,000	120,000,000	7,967,388	18,698,673.00	24,223,809.00	36,684,494.38	79,606,976.38	87,574,364.38	73.0%	-27.0%	32,425,635.62
051702100100	Sule Lamido University	454,500,000	454,500,000	254,831,386	51,700,944.03	70,746,496.23	38,127,339.08	160,574,779.34	415,406,165.61	91.4%	-8.6%	39,093,834.39
051705500100	Science & Technical Education Board	410,000,000	410,000,000	332,648,241	69,675,920.00	69,675,920.00	50,975,405.00	190,327,245.00	522,975,485.59	127.6%	27.6%	-112,975,485.59
051705600100	Jigawa State Scholarship Board	1,103,000,000	1,103,000,000	1,218,281,358	250,350,000.00	100,350,000.00	158,284,295.00	508,984,295.00	1,727,265,653.00	156.6%	56.6%	-624,265,653.00
051705600200	Dutse Model / Capital School	105,000,000	105,000,000	85,548,561	11,329,930.89	10,650,018.00	22,426,184.19	44,406,133.08	129,954,693.97	123.8%	23.8%	-24,954,693.97
051706000100	Jigawa State College of Education and Legal Studies	115,000,000	115,000,000	39,326,711	17,623,447.75	18,014,708.00	7,718,950.00	43,357,105.75	82,683,816.59	71.9%	-28.1%	32,316,183.41
051706100100	Institute of Information Technology	178,000,000	178,000,000	28,393,608	3,118,574.75	3,388,968.37	8,428,975.00	14,936,518.12	43,330,125.99	24.3%	-75.7%	134,669,874.01
051706300100	Islamic Education Bureau	470,000,000	470,000,000	150,763,395	1,750,000.00	29,034,400.00	34,711,390.00	65,495,790.00	216,259,185.00	46.0%	-54.0%	253,740,815.00
051706400100	Bamaina Academy	6,000,000	6,000,000	3,600,000	400,000.00	400,000.00	400,000.00	1,200,000.00	4,800,000.00	80.0%	-20.0%	1,200,000.00
051706600100	Jigawa State College of Remedial Studies	18,500,000	18,500,000	-	615,000.00	615,000.00	615,000.00	1,845,000.00	1,845,000.00	10.0%	-90.0%	16,655,000.00
052100100100	Ministry of Health	291,050,000	291,050,000	506,163,000	23,479,000.00	15,750,000.00	14,780,000.00	54,009,000.00	560,172,000.00	192.5%	92.5%	-269,122,000.00
052100100109	JIMSO (Procurement & Supply)	1,500,000,000	1,500,000,000	1,238,083,500	268,192,899.00	261,501,988.00	206,008,640.00	735,703,527.00	1,973,787,027.00	131.6%	31.6%	-473,787,027.00
052100100110	Babura General Hospital	19,560,000	19,560,000	2,205,347	245,470.47	245,470.47	203,711.74	694,652.68	2,900,000.01	14.8%	-85.2%	16,659,999.99
052100100111	Birin Kudu General Hospital	17,100,000	17,100,000	2,365,625	240,917.28	240,917.28	243,444.55	725,279.11	3,090,904.38	18.1%	-81.9%	14,009,095.62
052100100112	Birniwa General Hospital	11,000,000	11,000,000	2,103,356	237,458.32	237,458.32	665,734.07	1,140,650.71	3,244,006.36	29.5%	-70.5%	7,755,993.64
052100100113	Dutse General Hospital	71,230,000	71,230,000	7,444,090	7,312,500.94	7,312,500.94	3,245,700.00	17,870,701.88	25,314,791.94	35.5%	-64.5%	45,915,208.06
052100100114	Gumel General Hospital	42,680,000	42,680,000	1,590,136	189,997.59	3,458,000.00	165,734.07	3,813,731.66	5,403,868.03	12.7%	-87.3%	37,276,131.97
052100100115	Gwaram Cottage Hospital	11,300,000	11,300,000	1,463,640	150,000.00	150,000.00	150,000.00	450,000.00	1,913,640.42	16.9%	-83.1%	9,386,359.58
052100100116	Hadeja General Hospital	66,098,000	66,098,000	13,202,231	2,155,900.77	2,584,650.00	3,655,900.77	8,396,451.54	21,698,682.33	32.7%	-67.3%	44,499,317.67
052100100117	Hadeja Tuberculosis and Leprosy Hospital	7,366,000	7,366,000	794,314	182,757.44	182,757.44	96,644.85	462,159.73	1,256,474.19	17.1%	-82.9%	6,109,525.81
052100100118	Jahun General Hospital	26,420,000	26,420,000	2,470,167	249,145.06	249,145.06	249,277.35	747,567.47	3,217,734.57	12.2%	-87.8%	23,202,265.43
052100100119	Kafin Hausa (Bulangu) Cottage Hospital	10,800,000	10,800,000	1,743,223	150,000.00	150,000.00	256,000.00	556,000.00	2,299,223.48	21.3%	-78.7%	8,500,776.52
052100100120	Kafin Hausa General Hospital	23,000,000	23,000,000	2,216,683	247,692.33	247,692.33	225,251.27	720,635.93	2,937,318.53	12.8%	-87.2%	20,062,681.47
052100100121	Kazaure General Hospital	33,000,000	33,000,000	1,584,579	100,000.00	222,469.48	190,252.49	512,721.97	2,097,300.74	6.4%	-93.6%	30,902,699.26
052100100122	Kazaure Psychiatric Hospital	6,200,000	6,200,000	1,356,149	100,000.00	100,000.00	100,000.00	300,000.00	1,656,149.37	26.7%	-73.3%	4,543,850.63
052100100123	Ringim General Hospital	31,600,000	31,600,000	1,903,379	1,562,300.00	1,456,520.00	2,005,960.00	5,024,780.00	6,929,159.08	21.9%	-78.1%	24,671,840.92
052100200100	Jigawa State Agency for the Control of AIDS	1,440,000	1,440,000	1,500,000	150,000.00	150,000.00	150,000.00	450,000.00	1,950,000.00	135.4%	35.4%	-510,000.00
052100300100	Primary Health Care Development Agency	147,000,000	147,000,000	33,554,586	2,082,020.63	2,082,020.63	2,063,492.83	6,227,534.09	39,782,120.57	27.1%	-72.9%	107,217,879.43
052110400103	Office of the Provost College of Nursing & Midwifery	58,000,000	58,000,000	20,463,352	270,307.25	10,067,054.08	7,640,382.92	17,977,744.25	38,441,096.07	66.3%	-33.7%	19,558,903.93
052110400107	School of Nursing Birin Kudu	38,200,000	38,200,000	28,780,322	170,307.38	170,307.38	174,936.22	515,550.98	29,295,873.38	76.7%	-23.3%	8,904,126.62
052110400108	School of Midwifery Birin Kudu	32,000,000	32,000,000	23,702,349	170,307.38	170,307.38	174,936.22	515,550.98	24,217,899.58	75.7%	-24.3%	7,782,100.42
052110400109	School of Nursing Hadeja	9,000,000	9,000,000	11,969,090	4,970,039.05	384,037.05	284,037.05	5,638,113.15	17,607,203.14	195.6%	95.6%	-8,607,203.14
052110400110	School of Midwifery Babura	6,000,000	6,000,000	3,244,672	-	-	-	-	3,244,672.35	54.1%	-45.9%	2,755,327.65
052110600100	School of Health Technology	70,300,000	70,300,000	40,054,438	6,876,000.00	5,670,041.19	4,943,066.86	17,489,108.05	57,543,546.43	81.9%	-18.1%	12,756,453.57
052111600100	Rasheed Shekoni Specialist Hospital	76,800,000	76,800,000	12,055,671	8,331,643.38	9,089,927.87	16,663,286.76	34,084,858.01	46,140,528.72	60.1%	-39.9%	30,659,471.28
052111700100	Contributory Health Care MargntAgency (JICHMA)	12,000,000	12,000,000	3,050,000	11,063,028.00	11,530,536.00	11,050,718.00	33,644,282.00	36,694,282.00	305.8%	205.8%	-24,694,282.00
052300100100	Ministry of Information Youths, Sports and Culture	48,380,000	48,380,000	17,035,594	6,043,244.55	6,492,438.11	4,700,000.00	17,235,682.66	34,271,276.34	70.8%	-29.2%	14,108,723.66
052300200100	History and Culture Bureau	9,600,000	9,600,000	5,737,532	2,121,129.04	2,121,129.04	316,129.04	4,558,387.12	10,295,919.44	107.2%	7.2%	-695,919.44
052300300100	Jigawa State Television	22,000,000	22,000,000	11,388,411	1,000,000.00	1,500,000.00	1,200,000.00	3,700,000.00	15,088,411.44	68.6%	-31.4%	6,911,588.56
052300400100	Jigawa State Broadcasting Corporation (Radio)	23,000,000	23,000,000	2,135,870	1,241,054.09	1,241,054.76	1,240,713.12	3,722,821.97	5,858,692.40	25.5%	-74.5%	17,141,307.60
052300500100	Jigawa State Printing Press	7,200,000	7,200,000	804,634	144,065.03	144,726.20	144,726.20	433,517.43	1,238,151.63	17.2%	-82.8%	5,961,848.37
052300700100	Jigawa State Sports Council	110,600,000	110,600,000	56,155,500	20,280,000.00	20,280,000.00	4,088,000.00	44,648,000.00	100,803,500.00	91.1%	-8.9%	9,796,500.00
053500100100	Ministry of Environment	10,400,000	10,400,000	19,073,742	349,193.56	349,193.56	349,193.56	1,047,580.68	20,121,322.72	193.5%	93.5%	-9,721,322.72
053501600100	Jigawa State Env. Protection Agency (JISEPA)	38,000,000	38,000,000	24,600,000	3,000,000.00	3,000,000.00	3,000,000.00	9,000,000.00	33,600,000.00	88.4%	-11.6%	4,400,000.00
053505600100	Alternative Energy Agency	1,800,000	1,800,000	1,765,000	150,000.00	150,000.00	150,000.00	450,000.00	2,215,000.00	123.1%	23.1%	-415,000.00
055100100100	Ministry Of Local Government	160,000,000	160,000,000	114,150,773	20,228,445.37	19,089,740.19	19,056,184.60	58,374,370.16	172,525,143.08	107.8%	7.8%	-12,525,143.08

2021 Full Year Report

2021 Budget Implementation Report													
Fourth Quarter (Oct - Dec) - Capital Expenditure													
Code	Item Description	Approved Estimates 2021	Approved Estimates (Revised)	Jan - Sept Total Outturns	Fourth Quarter Outturns			Fourth Quarter Outturns	Full Year (Jan - Dec Outturn)	Full Year Performance (Original Budget)	Full Year Performance (Revised Budget)	Relative Variance	Balance
					October	November	December						
Consolidated Estimates		78,739,900,000	99,176,191,638	22,545,126,586	7,967,120,514.86	11,075,527,390.52	11,331,798,877.44	30,174,446,792.82	52,719,573,368.99	67.0%	53.2%	-47%	46,456,618,289
01	Administrative	3,276,000,000	4,862,634,144	1,102,314,852	9,963,158.82	1,307,105,455.63	1,133,164,669.59	2,450,233,283.04	3,552,548,135.03	108.4%	73.1%	-27%	1,310,086,009
02	Economic	38,661,306,000	51,119,536,428	12,708,011,829	4,352,275,384	4,808,983,827	4,369,141,797	13,530,401,007	26,238,412,836	67.9%	51.3%	-49%	24,881,523,592
03	Law & Justice	872,000,000	872,000,000	376,506,409	-	125,000,000	323,026,634	448,029,634	421,312,702.90	48.3%	48.3%	-52%	450,687,297
05	Social	35,930,594,000	42,321,621,088	8,358,293,496	3,604,881,972.20	4,946,938,108.37	5,597,186,118.50	14,149,006,199.07	22,507,299,695.39	62.6%	53.2%	-47%	19,814,321,391
01	Administrative	3,276,000,000	4,862,634,144	1,102,314,852	9,963,159	1,307,105,456	1,133,164,669	2,450,233,283.04	3,552,548,135.03	108.4%	73.1%	-27%	1,310,086,009
010011	Procurement of Official and Utility Vehicles for Government Agencies	205,000,000	205,000,000	354,923,351	-	-	142,667,875.00	142,667,875.00	497,591,225.81	242.7%	242.73%	142.7%	292,591,225.81
010114	Government House Projects (Constructions and Renovations)	360,000,000	710,000,000	83,538,998	-	-	25,267,875.00	108,806,873.49	30.2%	15.32%	-84.7%	601,193,126.51	
010000	Deputy Governor's Office Special Expenditure	11,000,000	11,000,000	5,177,244	-	3,226,075.00	-	3,226,075.00	8,403,319.02	76.4%	76.39%	-23.6%	2,596,680.98
060312	Special Expenditure	25,000,000	25,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	25,000,000.00
010039	Pilgrims Welfare Agency (Special Expenditure Provision)	10t	10t	-	-	-	-	-	-	-	-	-	-
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	100,000,000	100,000,000	44,050,000	-	1,005,000.00	37,560,000.00	38,565,000.00	82,615,000.00	82.6%	82.62%	-17.4%	17,385,000.00
010001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	50,000,000	50,000,000	-	-	11,629,954.49	-	11,629,954.49	11,629,954.49	23.3%	23.26%	-76.7%	38,370,045.51
010002	Administration & Finance (Special Expenditure)	50,000,000	50,000,000	-	-	-	68,951,031.28	68,951,031.28	68,951,031.28	137.9%	137.90%	37.9%	18,951,031.28
010019	Counterpart Funding Of UNICEF Assisted Programs	10,000,000	10,000,000	-	-	-	-	-	9,000,000.00	90.0%	90.00%	-10.0%	1,000,000.00
010041	Support to Galaxy II Operators	10t	10t	-	-	-	-	-	-	-	-	-	-
010038	Religious Affairs Projects	1,825,000,000	3,061,634,144	605,625,259	9,963,158.82	1,178,244,426.14	866,217,887.31	2,044,425,472.27	2,650,050,730.94	145.2%	86.56%	-13.4%	411,583,413.06
010014	Provision Security Installations and Equipment	27,000,000	27,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	27,000,000.00
010010	House of Assembly Project & Other Asset Acquisitions	492,000,000	492,000,000	-	-	113,000,000.00	-	113,000,000.00	113,000,000.00	23.0%	22.97%	-77.0%	379,000,000.00
020505	House of Assembly Speaker's and Deputy Speaker's Residences	10t	10t	-	-	-	-	-	-	-	-	-	-
020506	Legislative Quarters / Residences	10t	10t	-	-	-	-	-	-	-	-	-	-
010003	Office Of The Head Of Service - Government-wide Special Expenditure Provision	10,000,000	10,000,000	-	-	-	2,500,000.00	2,500,000.00	2,500,000.00	25.0%	25.00%	-75.0%	7,500,000.00
010037	Salary and Pension Administration (Special Expenditure)	10t	10t	-	-	-	-	-	-	-	-	-	-
010016	Manpower Development Institute Projects & Programmes	20,000,000	20,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	20,000,000.00
010018	Office For Resident Auditors	16,000,000	16,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	16,000,000.00
010006	Directorate Of Local Government Audit Programmes	30,000,000	30,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	30,000,000.00
010007	Civil Service Commission (Special Expenditure)	5,000,000	5,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	5,000,000.00
010008	Local Government Service Commission (Special Expenditure)	20,000,000	20,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	20,000,000.00
010009	State Independent Electoral Commission Headquarters	20,000,000	20,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	20,000,000.00
02	Economic	38,661,306,000	51,119,536,428	12,708,011,829	4,352,275,384	4,808,983,827	4,369,141,797	13,530,401,007	26,238,412,836	67.9%	51.3%	-48.7%	24,881,523,592
020005	Purchase Of Grains For Buffer Stock	10t	10t	-	-	-	-	-	-	-	-	-	-
020006	Commercial Agriculture Credit Scheme Projects & Programmes Interventions	10t	10t	-	-	-	-	-	-	-	-	-	-
020009	Food and Nutrition Agric. Support & Interventions	5,000,000	5,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	5,000,000.00
020010	Agricultural Planning and Information System Development	7,000,000	7,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	7,000,000.00
020012	Farm Settlements and Farm Clusters Development and Support	10t	10t	-	-	-	-	-	-	-	-	-	-
020014	Field Crop Protection and Termite Control	20,000,000	20,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	20,000,000.00
020015	Horticultural Crops Development	7,000,000	7,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	7,000,000.00
020016	Fertilizer Procurement	100,000,000	100,000,000	18,540,000	-	2,000,000.00	-	2,000,000.00	20,540,000.00	20.5%	20.54%	-79.5%	79,460,000.00
020017	Crop Rehabilitation Programme	1,130,000,000	1,130,000,000	532,161	-	-	-	-	532,161.25	0.0%	0.05%	-100.0%	1,129,467,838.75
020018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	10,000,000	10,000,000	4,388,056	-	-	-	-	4,388,056.00	43.9%	43.88%	-56.1%	5,611,944.00
020020	Veterinary Clinics	10,000,000	10,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	10,000,000.00
020022	Disease Control and Eradication Scheme	30,000,000	30,000,000	4,500,000	-	-	-	4,500,000.00	4,500,000.00	15.0%	15.00%	-85.0%	25,500,000.00
020026	Livestock Investigation and Breeding Centres	410,680,000	459,680,000	17,818,550	3,960,400.00	-	3,704,300.00	7,664,700.00	25,483,250.00	6.2%	5.54%	-94.5%	434,196,750.00
020028	Fish Seeding Multiplication	10t	10t	-	-	-	-	-	-	-	-	-	-
020029	Artisan Fisheries Development	7,000,000	7,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	7,000,000.00
020030	Meat Inspection and Hygiene Promotion	44,000,000	44,000,000	9,930,384	-	-	-	9,930,383.84	22.6%	22.57%	-77.4%	34,069,616.16	
020031	Avian Influenza Control Project	5,000,000	5,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	5,000,000.00
020033	Borehole - Based Minor Irrigation Scheme	100,000,000	300,000,000	29,010,000	-	999,000.00	-	999,000.00	30,009,000.00	30.0%	10.00%	-90.0%	269,991,000.00
020038	Agricultural Shows and Exhibitions	2,000,000	2,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	2,000,000.00
020011	Jigawa State Agricultural Research Institute	55,000,000	55,000,000	19,063,281	-	-	5,171,400.00	5,171,400.00	24,224,681.00	44.0%	44.04%	-56.0%	30,775,319.00
020000	Agricultural Development and Extension (JARDA)	550,000,000	550,000,000	53,714,135	-	3,144,999.00	420,759,625.50	423,904,624.50	477,618,759.50	86.8%	86.84%	-13.2%	72,381,240.50
020001	Climate Change and Adaptation Project (FAD)	1,300,000,000	1,300,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	1,300,000,000.00
020002	Fadama III Development Project (World Bank)	1,700,000,000	1,700,000,000	-	-	3,757,500.00	-	3,757,500.00	3,757,500.00	0.2%	0.22%	-99.8%	1,696,242,500.00
020003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)	2,500,000,000	2,500,000,000	-	-	71,905,028.05	-	71,905,028.05	71,905,028.05	2.9%	2.88%	-97.1%	2,428,094,971.95
020004	Agricultural Transformation Support Project (ADB)	3,450,000,000	3,450,000,000	854,008,716	1,000,000,000	-	284,669,572	1,284,669,571.89	2,138,678,287.57	62.0%	61.99%	-38.0%	1,311,321,712.43
020007	Food & Nutrition (Agric-related) Programme	2,500,000	2,500,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	2,500,000.00
020008	Sasakawa Agricultural Support Projects	24,000,000	24,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	24,000,000.00
020037	National Programme for Food Security	40,000,000	40,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	40,000,000.00
020032	Development Of Farm Settlement and Grazing Reserves	125,000,000	125,000,000	4,910,000	-	-	230,000.00	230,000.00	5,140,000.00	4.1%	4.11%	-95.9%	119,860,000.00
010020	Ministry of Finance SFMS Project & Treasury Computerization	5,000,000	5,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	5,000,000.00
010021	Ministry Of Finance (Special Expenditure)	5,000,000	5,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	5,000,000.00
020065	Ministry of Finance Incorporated Investment Fund	500,000,000	500,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	500,000,000.00
010025	Social and Economic Studies and Research	8,000,000	8,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	8,000,000.00
010026	Budget Computerization and SFMS Project	5,000,000	5,000,000	-	-	1,000,000.00	-	1,000,000.00	1,000,000.00	20.0%	20.00%	-80.0%	4,000,000.00
010028	Sustainable Development Goals Coordination and Monitoring	500,000,000	500,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	500,000,000.00
010029	SOCU State Social Register Development and Maintenance	50,000,000	50,000,000	3,031,950	-	-	5,697,000.00	5,697,000.00	8,728,950.00	17.5%	17.46%	-82.5%	41,271,050.00
010031	Food and Nutrition Programme (Co-Ordination and Monitoring)	5,000,000	5,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	5,000,000.00
010033	Development Assistance State Counterpart Funding & Donor Coordination Activities	25,000,000	25,000,000	6,065,400	-	-	-	-	6,065,400.00	24.3%	24.26%	-75.7%	18,934,600.00

2021 Full Year Report

2021 Budget Implementation Report													
Fourth Quarter (Oct - Dec) - Capital Expenditure													
Code	Item Description	Approved Estimates 2021	Approved Estimates (Revised)	Jan - Sept Total Outturns	Fourth Quarter Outturns			Fourth Quarter Outturns	Full Year (Jan - Dec. Outturn)	Full Year Performance (Original Budget)	Full Year Performance (Revised Budget)	Relative Variance	Balance
					October	November	December						
010034	EU / World Bank Supported State & Local Governance Reform Project (SLOGOR)	550,000,000	550,000,000	391,830,092	-	-	-	391,830,092.20	71.2%	71.24%	-28.8%	158,169,907.80	
010022	Internal Revenue Service Headquarter & Area Office Projects and Procurements	50,000,000	50,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	50,000,000.00	
010023	Internal Revenue Service Security Documents	10	10	-	-	-	-	-	0.0%	0.00%	-100.0%	50,000,000.00	
010024	Internal Revenue Service Stamp Duty Machine	5,000,000	5,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	5,000,000.00	
010027	Statistical Surveys and Publications	20,201,000	20,201,000	-	-	-	-	-	0.0%	0.00%	-100.0%	20,201,000.00	
020050	Business Development Support Services	1,725,000,000	1,725,000,000	6,456,000	-	-	-	6,456,000.00	0.4%	0.37%	-99.6%	1,718,544,000.00	
020053	Maigari Trade - Free Zone Project	46,000,000	46,000,000	5,501,625	-	-	-	5,501,625.00	12.0%	11.96%	-88.0%	40,498,375.00	
020054	Major Markets Development	8,110,000	29,760,000	57,788,583	-	-	-	57,788,582.65	712.6%	194.18%	94.2%	28,028,582.65	
020055	Consumer Protection Committee Activities	22,300,000	22,300,000	-	-	-	-	-	0.0%	0.00%	-100.0%	22,300,000.00	
020064	Tourism Promotion Activities	12,000,000	12,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	12,000,000.00	
020066	Trade Fairs, Road Shows and Business Promotion Support	10,000,000	10,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	10,000,000.00	
020067	Nigeria-Niger Economic and Trade Development Corridor	4,000,000	4,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	4,000,000.00	
020070	Establishment of Industrial Cluster Layouts	150,000,000	1,150,000,000	8,806,500	-	-	-	8,806,500.00	5.9%	0.77%	-99.2%	1,141,193,500.00	
020082	Raw Materials Display Centre	6,800,000	6,800,000	-	-	-	-	-	0.0%	0.00%	-100.0%	6,800,000.00	
020063	Solid Minerals Development	44,500,000	44,500,000	-	235,600,000	-	235,600,000.00	235,600,000.00	529.4%	529.44%	429.4%	191,100,000.00	
020068	Investment Promotion / One-Stop-Shop Support Services	168,580,000	168,580,000	17,447,000	-	-	-	17,447,000.00	10.3%	10.35%	-89.7%	151,133,000.00	
020056	Development and Support to Business Cooperatives for Economic Empowerment	125,000,000	125,000,000	33,974,300	10,300,000	-	10,300,000.00	44,274,300.00	35.4%	35.42%	-64.6%	80,725,700.00	
020057	Development and Maintenance of Skills Acquisition Centers	161,840,000	161,840,000	10,000,000	-	-	-	10,000,000.00	6.2%	6.18%	-93.8%	151,840,000.00	
020058	Micro Credit and Business Start-ups Support	233,780,000	233,780,000	68,390,000	-	-	-	68,390,000.00	29.3%	29.25%	-70.7%	165,390,000.00	
020060	Agro-Processing Equipment Leasing	118,940,000	118,940,000	52,916,875	-	-	-	52,916,875.00	44.5%	44.49%	-55.5%	66,023,125.00	
020061	Women and Youths Artisans and Skills Development Initiatives	600,000,000	600,000,000	-	285,355,000	-	285,355,000.00	285,355,000.00	47.6%	47.56%	-52.4%	314,645,000.00	
020030	Construction Of Bridges and Major Culverts	200,000,000	300,000,000	28,969,391	-	-	-	28,969,390.75	14.5%	9.66%	-90.3%	271,030,609.25	
020301	Upgrading Of Rural (Feeder) Roads	1,500,000,000	1,500,000,000	172,806,602	1,000,000,000	-	1,000,000,000.00	1,172,806,602.37	78.2%	78.19%	-21.8%	327,193,397.63	
020302	Road and Other Projects Consultancies	100,000,000	200,000,000	132,368,679	58,271,915.93	101,243,238.73	159,515,154.66	291,883,833.33	291.9%	145.94%	45.9%	91,883,833.33	
020303	Babura - Yankiya Road	10	10	-	-	-	-	-	0.0%	0.00%	-100.0%	10,000,000.00	
020304	Sukulifi - Kale - Gunka - Harbo - Tsakuwawa Road	10	10	-	-	-	-	-	0.0%	0.00%	-100.0%	10,000,000.00	
020306	Limawa - Wariwale - Jidawa - Sakwaye - Dute Road	246,000,000	446,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	446,000,000.00	
020307	Arawa - Baturya - Musani - Abunabo - Kadra - Guri Road	10	10	-	-	-	-	-	0.0%	0.00%	-100.0%	10,000,000.00	
020309	Maigari - Birniwa Western By-Pass Road (Maigari - Kongon Gwa, Majamaka - Galadi - Karmashi -	800,000,000	1,800,000,000	2,488,375,639	353,075,823.67	394,482,482.10	747,558,305.77	3,235,933,945	404.5%	179.77%	79.8%	1,435,933,944.74	
020314	Kjawai - Dabi Road	240,000,000	400,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	400,000,000.00	
020317	Kwanar Med - Danzomo - Garfi Road	10	10	-	-	-	-	-	0.0%	0.00%	-100.0%	10,000,000.00	
020318	Grimbo - Gantsa - Sara Road	300,000,000	300,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	300,000,000.00	
020319	Dute - Madobi - Katanga - Dangoli with a spur from Madobi to Baranda	10	10	-	-	-	-	-	0.0%	0.00%	-100.0%	10,000,000.00	
020320	Balego - Dumadamin Taka Road	190,000,000	190,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	190,000,000.00	
020321	Qadiri - Aguyaka Road	10	10	-	-	-	-	-	0.0%	0.00%	-100.0%	10,000,000.00	
020324	State Capital Road Networks	1,400,000,000	2,200,000,000	1,387,925,248	250,456,785.00	659,380,820.26	909,837,605.26	2,297,762,853.19	164.1%	104.44%	4.4%	97,762,853.19	
020325	Construction of Township Roads	2,100,000,000	3,100,000,000	1,142,950,153	435,789,650.00	1,092,456,123.79	343,884,751.20	1,872,130,524.99	3,015,080,678.09	143.6%	97.26%	-2.7%	84,919,321.91
020328	Feeder Roads Project	590,000,000	590,000,000	-	0	0	46,375,000.00	46,375,000.00	7.9%	7.86%	-92.1%	543,625,000.00	
020329	Dute Airport Projects	200,000,000	200,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	200,000,000.00	
020331	State Driving School	20,000,000	20,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	20,000,000.00	
020332	Vehicle Inspection Office Operations	10,000,000	10,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	10,000,000.00	
020334	Ringim - Facawa - Doko Road	200,000,000	700,000,000	-	708,001,816.94	705,410,202.82	1,413,412,019.76	1,413,412,019.76	706.7%	201.92%	101.9%	713,412,019.76	
020335	Kwanar Kuka - Tala Road	200,000,000	200,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	200,000,000.00	
020336	Fanu Daba - Maltani - Bal'uzini - Kalin Chroma - Gulu Babba - Gulu Karama - Karkama Bye Pass Road	200,000,000	200,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	200,000,000.00	
020337	Gwaram - Basirki Road	2,079,800,000	4,079,800,000	2,975,217,442	566,396,043.66	1,014,657,591.15	1,581,053,634.81	4,566,271,076.99	219.1%	111.68%	11.7%	476,471,076.99	
020338	Hadeja - Garun Gabas Road	200,000,000	200,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	200,000,000.00	
020339	Maigari - Babura Road	200,000,000	200,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	200,000,000.00	
020340	Gunka - Sabon Garin 'Ya'ya Road	10	10	-	-	-	-	-	0.0%	0.00%	-100.0%	10,000,000.00	
020341	Artus - Girboho Road	200,000,000	200,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	200,000,000.00	
020342	Dundubu - Yanjaj - Wangara - Gidan Maidaru Road	200,000,000	200,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	200,000,000.00	
020343	Daguma - Garin Kotau Road	200,000,000	200,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	200,000,000.00	
020344	Kuka Yasku - Malam Abbe - Katuka - Gerin Kwaland Road	200,000,000	200,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	200,000,000.00	
020345	Koko - Fayamfayem Road	200,000,000	500,000,000	-	251,399,584.27	-	249,899,584.27	501,299,168.54	250.6%	100.26%	0.3%	1,299,168.54	
020346	Kwanar Idonduna - Kadiwawa - Gangawa - Nathuce - Kwanar Oyayika Road	200,000,000	200,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	200,000,000.00	
020516	Provision Of Street Lights In Urban Centres	750,000,000	2,428,614,838	12,263,269	-	-	530,974,379.70	530,974,379.70	543,237,648.60	72.4%	22.37%	-77.6%	1,885,371,894.40
020517	Dute Street Lights	100,000,000	140,000,000	-	-	-	34,542,439.16	34,542,439.16	34,542,439.16	34.5%	24.67%	-75.3%	105,457,560.84
020322	Special Roads Routine Maintenance	750,000,000	1,950,000,000	568,725,270	26,438,659.09	109,144,237.42	-	136,582,895.51	704,308,166.46	93.9%	36.12%	-63.9%	1,245,691,833.54
020323	Purchase and Refurbishing Of Roads Construction Plants and Equipment	50,000,000	670,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	670,000,000.00	
020326	Maintenance of Township Roads	200,000,000	300,000,000	26,498,258	-	-	-	26,498,258.30	13.2%	8.83%	-91.2%	273,501,741.70	
020100	New Rural Electrification Projects	422,000,000	522,000,000	224,389,714	-	39,882,062.07	2,072,138.93	41,954,201.00	266,343,914.89	63.1%	51.02%	-49.0%	255,656,085.11
020101	Completion Of Ongoing Electrification Projects	120,000,000	170,000,000	127,233,654	-	63,444,832.39	-	63,444,832.39	190,678,486.12	158.9%	112.16%	12.2%	20,678,486.12
020102	Maintenance / Upgrading Of Existing Electrification Projects	95,100,000	422,265,352	3,482,751	345,000,000	-	-	345,000,000.00	348,482,750.89	366.4%	82.53%	-17.5%	73,782,601.11
020103	State Independent Power Plants (IPP) Projects	10	10	-	-	-	-	-	0.0%	0.00%	-100.0%	10,000,000.00	
020104	Electrification Projects Plants and Equipments	50,000,000	100,000,000	1,527,000	-	-	-	1,527,000.00	3.1%	1.53%	-98.5%	98,473,000.00	
010012	Procurement Of Fire Fighting Vehicles and Equipment	24,000,000	24,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	24,000,000.00	
010013	State Fire Service Headquarter	20,000,000	20,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	20,000,000.00	
020410	EU - Supported Water Supply and Sanitation Sector Reform (Small Town) Projects	310,000,000	310,000,000	-	17,814,859.51	-	-	17,814,859.51	5.7%	5.75%	-94.3%	292,185,140.49	
020421	Greater Dute Water Supply Scheme	430,000,000	430,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	430,000,000.00	
020422	Rehabilitation Of Existing Dams	84,000,000	84,000,000	-	14,396,346.25	-	14,396,346.25	14,396,346.25	17.1%	17.14%	-82.9%	69,603,653.75	

2021 Full Year Report

2021 Budget Implementation Report													
Fourth Quarter (Oct - Dec) - Capital Expenditure													
Code	Item Description	Approved Estimates 2021	Approved Estimates (Revised)	Jan - Sept Total Outturns	Fourth Quarter Outturns			Fourth Quarter Outturns	Full Year (Jan - Dec. Outturn)	Full Year Performance (Original Budget)	Full Year Performance (Revised Budget)	Relative Variance	Balance
					October	November	December						
020423	Hydro-Metrological Stations	2,000,000	2,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	2,000,000.00	
020426	Water Sector Policy Planning, Monitoring and Evaluation	50,500,000	50,500,000	-	-	-	-	-	0.0%	0.00%	-100.0%	50,500,000.00	
020413	Shuwarni Water Supply Scheme	2,600,000	2,600,000	-	2,573,712.00	-	-	2,573,712.00	99.0%	98.99%	-1.0%	26,288.00	
020414	Water Supply To New Layouts and Low Cost Housing Estates	13,000,000	13,000,000	-	-	-	-	-	0.0%	0.00%	-100.0%	13,000,000.00	
020415	Improvement Of Water Supply Scheme In Local Govt. Headquarters	439,000,000	789,000,000	58,106,825	6,285,027.81	20,105,166.81	56,534,680.00	82,924,874.62	141,031,699.32	32.1%	17.87%	-82.1%	647,968,300.68
020416	Rehabilitation Of Existing Urban Water Supply Schemes	52,000,000	52,000,000	-	-	22,607,108.31	16,274,842.56	38,881,950.87	38,881,950.87	74.8%	74.77%	-25.2%	13,118,049.13
020417	Urban Water Supply Workshop Tools, Equipment and Utility Vehicles	10,400,000	10,400,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	10,400,000.00
020419	Rehabilitation and Additional Boreholes To Existing Water Scheme	91,000,000	91,000,000	16,301,838	-	-	-	12,361,191.09	12,361,191.09	28.66%	31.50%	-68.5%	62,336,971.40
020420	FGN-Supported 3rd National Urban Water Sector Reform Program	15,600,000	15,600,000	15,315,237	-	-	-	-	15,315,236.74	98.2%	98.17%	-1.8%	284,763.26
020424	Reinforcement Of Binim Kudu Regional Water Supply Schemes	1,300,000	1,300,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	1,300,000.00
020425	Reinforcement Of Kasare Regional Water Supply Schemes	1,300,000	1,300,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	1,300,000.00
020400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	179,000,000	179,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	179,000,000.00
020401	Rural Water Supply Projects	1,372,000,000	1,859,200,238	228,418,754	108,146,065.96	55,649,432.57	279,271,138.26	443,066,636.79	671,485,390.39	48.9%	36.12%	-63.9%	1,187,714,847.61
020402	Food and Nutrition (Water & Sanitation Related) Programmes	5,000,000	5,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	5,000,000.00
020403	Water Sanitation and Hygiene Promotion	91,000,000	91,000,000	151,754,695	-	-	-	-	151,754,695.13	166.8%	166.76%	66.8%	60,754,695.13
020427	PE-WASH Programme and Projects	875,000,000	875,000,000	297,529,253	296,235,373.72	296,235,373.72	-	592,470,747.44	890,000,000.00	101.7%	101.71%	1.7%	15,000,000.00
020404	Rehabilitation Of Existing Small Towns Water Supply Schemes	250,000,000	275,000,000	168,451,094	-	3,958,871.13	87,995,538.04	91,954,409.17	260,405,502.68	104.2%	94.69%	-5.3%	14,594,497.32
020406	Reinforcement Of Trunk Mains and Improvement Of Retentions	10,000,000	10,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	10,000,000.00
020407	Establishment Of New Motorised Water Schemes In Small Towns	10t	10t	-	-	-	-	-	-	-	-	-	
020408	Installation Of Solar Based Power Plants	1,608,000,000	1,608,000,000	571,561,367	6,881,007.82	342,528,145.47	91,503,705.58	440,912,858.87	1,012,474,225.52	63.0%	62.96%	-37.0%	596,525,774.48
020411	STOWA Water Supply Inventory, Planning, and M & E Activities	41,000,000	41,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	41,000,000.00
020412	Power Connection To Water Supply Schemes	14,000,000	14,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	14,000,000.00
020500	New Government House (Existing & Additional Structures and Facilities)	10t	10t	-	-	-	-	-	-	-	-	-	
020501	Commissioners Residences (G-9 Quarters)	10,000,000	10,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	10,000,000.00
020507	Provision of SSG and HOS Official Residences	10t	10t	-	-	-	-	-	-	-	-	-	
020518	Land and Property Compensation	300,000,000	300,000,000	119,592,025	-	-	1,506,000.00	1,506,000.00	121,098,024.53	40.4%	40.37%	-59.6%	178,901,975.47
020519	Systematic Land Registration and Land Management Information System	100,000,000	100,000,000	56,233,541	-	-	-	-	56,233,541.00	56.2%	56.23%	-43.8%	43,766,459.00
020520	Development Of Layouts and Acquired Lands	14,000,000	14,000,000	4,240,163	4,232,925.00	-	-	4,232,925.00	8,473,088.00	60.5%	60.52%	-39.5%	5,526,912.00
020521	Aerial Photography and Mapping	2,000,000	2,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	2,000,000.00
020522	Acquisition Of Lithographic and Survey Equipment	5,000,000	5,000,000	3,110,000	-	-	-	-	3,110,000.00	62.2%	62.20%	-37.8%	1,890,000.00
020523	Ministry Of Lands Headquarters and Zonal Land Registries	28,000,000	28,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	28,000,000.00
020524	Legislative Staff Quarter, Dutse	10t	10t	-	-	-	-	-	-	-	-	-	
020526	Establishment of GIS Unit	250,000,000	250,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	250,000,000.00
020502	Low Cost Housing Scheme	107,800,000	107,800,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	107,800,000.00
020503	Commercial Low-cost Housing Scheme	250,000,000	250,000,000	42,106,862	-	19,099,281.85	31,602,766.62	50,702,048.47	92,808,910.89	37.1%	37.12%	-62.9%	157,191,089.11
020511	Development of Master Plan For Urban Centres	19,000,000	19,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	19,000,000.00
020513	Urban Development Engineering Workshop, Equipment and Materials	3,410,000	3,410,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	3,410,000.00
020515	Urban Development Plants & Development Control Equipment and Materials	17,650,000	17,650,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	17,650,000.00
020514	State Capital Development Projects	50,615,000	50,615,000	3,943,500	-	12,073,460.00	3,595,000.00	15,668,460.00	19,611,960.00	38.7%	38.75%	-61.3%	31,003,040.00
03	Law & Justice	872,000,000	872,000,000	376,506,409	-	12,500,000	32,306,294	44,806,294	421,312,703	48.3%	48.3%	-51.7%	450,687,297
040004	High Court Judge Houses	31,000,000	31,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	31,000,000.00
040002	Magistrate Courts and Other Court Buildings (Rehabilitation)	44,000,000	44,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	44,000,000.00
040003	High Court Of Justice (Special Expenditure)	133,000,000	133,000,000	221,355,184	-	12,500,000.00	18,129,543.64	18,129,543.64	248,031,933.98	186.5%	186.49%	86.5%	115,031,933.98
020509	Renovation Of Sharia Courts Residences	154,000,000	154,000,000	59,151,225	-	-	-	-	59,151,225.28	38.4%	38.41%	-61.6%	94,848,774.72
040004	Sharia Courts Structures	250,000,000	250,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	250,000,000.00
040005	Sharia Court Of Appeal	160,000,000	160,000,000	96,000,000	-	-	-	-	96,000,000.00	60.0%	60.00%	-40.0%	64,000,000.00
040001	Judicial Service Commission Headquarters	40,000,000	40,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	40,000,000.00
040007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects	60,000,000	60,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	60,000,000.00
05	Social	35,930,594,000	42,321,621,086	8,398,293,496	3,604,881,977	4,946,938,108	5,597,186,119	14,149,006,199	22,507,299,695	62.6%	53.2%	-46.8%	19,814,321,391
060300	Women Development Programme	151,000,000	151,000,000	12,710,800	-	-	376,000	3,760,800.00	16,471,600.00	10.9%	10.91%	-89.1%	134,528,400.00
060301	Reformatory School KfHausa	17,000,000	17,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	17,000,000.00
060302	Child Development Programme	13,500,000	13,500,000	-	-	47,000	-	470,000.00	470,000.00	3.5%	3.48%	-96.5%	13,030,000.00
060304	Planning Research & Statistics for Women and Social Development	4,000,000	4,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	4,000,000.00
060306	V V F Hostel Jahun	5,000,000	5,000,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	5,000,000.00
060308	Hospital-Based & Zonal Social Welfare Operations	32,000,000	32,000,000	745,000	-	-	884,000	884,000.00	1,629,000.00	5.1%	5.09%	-94.9%	30,371,000.00
060314	Nutrition Intervention (Women Affairs Related Activities)	10,000,000	10,000,000	-	-	-	0	-	-	0.0%	0.00%	-100.0%	10,000,000.00
060310	Social Assistance & Social Welfare Program Activities	1,445,000,000	1,445,000,000	-	-	-	33,780,000	33,780,000.00	33,780,000.00	2.3%	2.34%	-97.7%	1,411,220,000.00
060311	Social Rehabilitation Programme Activities	20,000,000	28,000,000	-	-	-	0	-	-	0.0%	0.00%	-100.0%	28,000,000.00
060014	Development and Maintenance of Senior Secondary School Structures and Facilities	1,550,000,000	2,150,000,000	171,394,141	-	505,794,004.3	98,986,485.6	1,495,658,859.80	1,667,053,000.49	107.6%	77.54%	-22.5%	482,946,999.51
060015	Procurement Schools Furniture for Senior Secondary Schools	115,340,000	115,340,000	-	-	110,376,440.1	0	110,376,440.07	110,376,440.07	95.7%	95.70%	-4.3%	4,963,559.93
060016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	260,000,000	260,000,000	282,883,398	-	271,786,87.25	50,352,12.93	77,533,900.18	360,417,298.18	138.6%	138.62%	38.6%	100,417,298.18
060017	Ministry of Education State Headquarters and Zonal Offices	10,000,000	10,000,000	3,000,000	-	-	-	-	3,000,000.00	30.0%	30.00%	-70.0%	7,000,000.00
060037	Global Partnership for Education Support Program in Jigawa State (World Bank Supported)	10t	10t	-	-	-	-	-	-	-	-	-	
060038	Establishment of Jigawa State College of Remedial Studies, Babura	267,084,000	267,084,000	95,851,680	-	-	95,037,941	9,650,379.41	105,502,059.29	39.5%	39.50%	-60.5%	161,581,940.71
060045	Education Sector Planning, Research & Statistics	15,000,000	15,000,000	10,834,000	-	-	-	-	10,834,000.00	72.2%	72.23%	-27.8%	4,166,000.00
060046	Senior Secondary Teacher Capacity Development	203,000,000	203,000,000	48,631,180	19,384,100.00	596,000.00	61,122,015.00	81,102,115.00	129,733,295.00	63.9%	63.91%	-36.1%	73,266,705.00
060040	State Educational Inspectorate and Monitoring Unit Programme	24,500,000	24,500,000	-	-	-	-	-	-	0.0%	0.00%	-100.0%	24,500,000.00
060002	Basic Education - Provision Primary & Junior Secondary Structures	3,380,000,000	3,380,000,000	1,020,230,655	1,158,393,707.93	272,819,606.68	199,263,588.37	1,630,476,902.98	2,650,707,557.54	78.4%	78.42%	-21.6%	729,292,442.46
060004	Basic Education Teacher Quality Improvement Activities	70,000,000	70,000,000	6,113,518	-	-	-	-	6,113,517.90	8.7%	8.73%	-91.3%	63,886,482.10

2021 Full Year Report

2021 Budget Implementation Report													
Fourth Quarter (Oct - Dec) - Capital Expenditure													
Code	Item Description	Approved Estimates 2021	Approved Estimates (Revised)	Jan. - Sept Total Outturns	Fourth Quarter Outturns			Fourth Quarter Outturns	Full Year (Jan. - Dec. Outturn)	Full Year Performance (Original Budget)	Full Year Performance (Revised Budget)	Relative Variance	Balance
					October	November	December						
060005	Basic Education - Rehabilitation & Major Maintenance of Primary and Junior Secondary School Structures	3,000,000	462,782,349	2,972,320				-	2,972,320.00	99.1%	0.64%	-99.4%	458,810,029.00
060006	Islamic / Quranic Education for Primary & Junior Secondary Schools	820,250,000	820,250,000	341,671,793		29,759,369.97	69,794,925.37	99,554,295.34	441,226,088.15	53.8%	53.79%	-46.2%	379,023,911.85
060007	Procurement of Instructional Materials	333,400,000	333,400,000	128,835,060		245,690,000.00		245,690,000.00	374,525,059.73	112.3%	112.34%	12.3%	41,125,059.73
060008	Basic Education Food and Nutrition Interventions and Support	5,000,000	5,000,000	-					-	0.0%	0.00%	-100.0%	5,000,000.00
060010	UREC Basic Education Special Intervention Programme (Capacity Building)	344,000,000	344,000,000	51,173,430		234,500,000.00		234,500,000.00	285,673,429.67	83.0%	83.04%	-17.0%	58,326,570.33
060039	Special (Basic) Education Programme	40,000,000	90,000,000	1,480,511					1,480,510.80	3.7%	1.65%	-98.4%	88,519,489.20
060043	Procurement of ICT Equipment for Basic Education Development	160,000,000	160,000,000	-					-	0.0%	0.00%	-100.0%	160,000,000.00
060044	Basic Education School Furniture (Procurement & Repairs)	912,543,000	912,543,000	181,555,941	338,560,404.36	75,635,920.27	62,924,484.09	477,120,808.72	658,676,750.11	72.2%	72.18%	-27.8%	253,866,249.89
060048	World Bank Supported Better Education Service Delivery for All (BESDA) Project	3,817,500,000	3,817,500,000	670,931,007	114,187,705.52	1,119,300,934.84	154,320,662.80	1,387,809,303.16	2,058,740,310.49	53.9%	53.93%	-46.1%	1,758,759,689.51
060033	Development of Libraries	50,500,000	50,500,000	6,085,844	6,025,663.67	2,695,099.67	2,980,437.50	11,701,200.84	17,787,044.59	35.2%	35.22%	-64.8%	32,712,955.41
060032	Adult Mass Literacy Programme	54,532,000	54,532,000	26,986,700					26,986,700.00	49.5%	49.49%	-50.5%	27,545,300.00
060034	Basic and Post Literacy Remedial & Continuing Education	20,468,000	20,468,000	6,695,500					6,695,500.00	32.7%	32.71%	-67.3%	13,772,500.00
060035	Women Vocational Education Centres	5,000,000	5,000,000	2,200,800					2,200,800.00	44.0%	44.02%	-56.0%	2,799,200.00
060011	Nomadic Basic Education Projects (Structures and Facilities)	118,250,000	180,250,000	30,408,015		99,011,083.63	43,028,380.61	142,039,464.24	172,447,478.80	145.8%	95.67%	-4.3%	7,802,521.20
060012	Nomadic Basic Education (Furniture and Instructional Materials)	97,450,000	102,450,000	37,275,650	78,036,375.00			78,036,375.00	115,312,025.00	118.3%	112.55%	12.6%	12,862,025.00
060027	Jigawa State Polytechnic Projects	796,000,000	796,000,000	2,523,385.31	652,343,585.26	29,940,352.51	684,807,323.08	684,807,323.08	684,807,323.08	86.0%	86.03%	-14.0%	111,192,676.92
060030	Binayinu Usman Polytechnic Programmes	367,414,000	367,414,000	39,198,823	149,076,054.61	20,685,192.27	122,186,706.78	291,947,963.66	331,146,776.56	90.1%	90.13%	-9.9%	36,267,223.44
060025	College Of Education (Projects and Programmes)	540,423,000	540,423,000	39,870,000	183,846,246.67	400,488,213.00	33,100,851.68	617,435,311.35	657,305,311.35	121.6%	121.63%	21.6%	116,882,311.35
060031	Sule Lamido State University Kafin Hausa (Projects and Programmes)	3,735,000,000	3,735,000,000	546,012,827	378,364,597.02	43,864,501.15	409,025,314.53	831,254,412.70	1,377,267,240.07	36.9%	36.87%	-63.1%	2,357,732,759.93
060019	Science and Technical Schools Structures and Facilities	166,000,000	236,000,000	4,677,191	3,600,792.05	16,592,335.24		20,193,127.29	24,870,317.84	15.0%	10.54%	-89.5%	211,128,682.16
060020	Procurement Schools Furniture for Science, Technical and Vocational Schools	30,000,000	30,000,000	-		24,790,190.62		24,790,190.62	24,790,190.62	82.6%	82.63%	-17.4%	5,209,809.38
060021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools	5,000,000	5,000,000	-					-	0.0%	0.00%	-100.0%	5,000,000.00
060022	Establishment / Upgrading of Science, Technical & Vocational Schools	135,000,000	135,000,000	15,749,828	6,576,738.34		108,839,736.29	115,416,474.63	131,166,302.62	97.2%	97.16%	-2.8%	3,833,697.38
010005	Special Expenditure (Scholarship Board)	10	10	-					-	-	-	-	-
060018	Dutse Model & Capital Schools Projects	87,524,000	87,524,000	3,898,125					3,898,125.00	4.5%	4.45%	-95.5%	83,625,875.00
060028	College Of Islamic Legal Studies Programmes	597,000,000	597,000,000	77,785,076	17,623,447.75	18,014,708.00	78,301,633.74	113,939,789.49	191,724,865.21	32.1%	32.11%	-67.9%	405,275,134.79
060029	Institute For Information Technology Projects	165,500,000	165,500,000	48,685,021	3,118,574.74	3,183,430.15	102,084,117.34	108,386,122.23	157,071,143.04	94.9%	94.91%	-5.1%	8,428,856.96
060023	Senior Secondary Islamic/Quranic Education School Programme (Structures & Facilities)	381,100,000	562,100,000	241,182,471		181,490,758.00	79,097,244.00	260,588,002.90	501,770,474.06	131.7%	89.27%	-10.7%	60,329,525.94
060036	Procurement of School Furniture and Instructional Materials for Islamic & Quranic Education Senior Secondary Schools (EB)	15,000,000	15,000,000	-		14,996,250.00		14,996,250.00	14,996,250.00	100.0%	99.98%	0.0%	3,750.00
060009	Bama Academy Projects	50,000,000	50,000,000	4,928,000	2,000,000.00	4,572,642.00	3,921,000.00	10,493,642.00	15,421,642.00	30.8%	30.84%	-69.2%	34,578,358.00
060041	Jigawa State College of Remedial Studies Projects & Programmes	144,000,000	144,000,000	2,964,800		3,565,375.00		3,565,375.00	6,530,175.00	4.5%	4.53%	-95.5%	137,469,825.00
060004	Establishment Of Operational Research Unit	20,000,000	20,000,000	-					-	0.0%	0.00%	-100.0%	20,000,000.00
060206	World Bank Supported Save One Million Lives Health Program	600,000,000	600,000,000	863,000,000	71,234,419.51	64,152,887.14	65,561,817.63	200,949,124.28	1,063,949,124.28	177.3%	177.32%	77.3%	463,949,124.28
060211	Malaria Control Booster Programme	10,000,000	10,000,000	-					-	0.0%	0.00%	-100.0%	10,000,000.00
060212	HIV / AIDS Control Complementary Programme	27,000,000	27,000,000	-					-	0.0%	0.00%	-100.0%	27,000,000.00
060213	Leprosy Referral and T. B. Hospital Hadeja	30,000,000	30,000,000	-					-	0.0%	0.00%	-100.0%	30,000,000.00
060215	Establishment Of Health & Demographic Research Centre	10	10	-					-	-	-	-	-
060216	Health Management Information Database Development	14,000,000	14,000,000	-					-	0.0%	0.00%	-100.0%	14,000,000.00
060218	Improvement Of General Hospitals	2,526,400,000	6,526,400,000	1,324,398,631	584,792,278.72	381,364,039.99	1,627,001,076.93	2,593,157,395.64	3,917,556,026.25	155.1%	60.03%	-40.0%	2,608,843,973.75
060219	Ophthalmic Unit In Some General Hospitals	10,000,000	10,000,000	-					-	0.0%	0.00%	-100.0%	10,000,000.00
060220	Psychiatric Hospital Kazaure	10,000,000	10,000,000	-					-	0.0%	0.00%	-100.0%	10,000,000.00
060221	Primary Eye Care Onchoeriasis	20,000,000	20,000,000	17,032,000					17,032,000.00	85.2%	85.16%	-14.8%	2,968,000.00
060222	Jigawa State Drug Management Agency (JIMSO)	46,000,000	46,000,000	-					-	0.0%	0.00%	-100.0%	46,000,000.00
060223	BKudu, Hadeja and Kazaure Specialist Hospitals Projects	3,337,700,000	3,337,700,000	746,366,287			558,513,113.43	558,513,113.43	1,304,879,400.23	39.1%	39.10%	-60.9%	2,032,820,599.77
060225	Free Maternal and Child Health Programme in Secondary Hospitals	400,000,000	400,000,000	675,000,000	75,000,000.00	75,000,000.00	75,000,000.00	225,000,000.00	900,000,000.00	225.0%	225.00%	125.0%	500,000,000.00
060227	State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	480,000,000	480,000,000	-					-	0.0%	0.00%	-100.0%	480,000,000.00
060228	College Of Nursing & Midwifery BKudu	74,000,000	74,000,000	17,481,541					17,481,540.90	23.6%	23.62%	-76.4%	56,518,459.10
060229	School Of Health Technology Jahun	57,500,000	57,500,000	-					-	0.0%	0.00%	-100.0%	57,500,000.00
060230	School Of Nursing Hadeja	55,000,000	55,000,000	-			11,917,500.00	11,917,500.00	11,917,500.00	21.7%	21.67%	-78.3%	43,082,500.00
060231	School of Midwifery Babura Projects	685,802,000	1,385,802,000	158,813,960			227,497,952.81	227,497,952.81	384,311,913.02	56.0%	27.73%	-72.3%	1,001,490,086.98
060232	JIMSO Medical & Drug Supplies (Drug Revolving Fund Operations)	1,500,000,000	1,500,000,000	-	256,152,981	245,429,226	250,981,814.79	752,564,221.79	752,564,221.79	50.2%	50.17%	-49.8%	747,435,778.21
060234	Infectious Diseases Hospital	300,000,000	300,000,000	-					-	0.0%	0.00%	-100.0%	300,000,000.00
060210	SACA HIV / AIDS Control Programme	50,000,000	50,000,000	14,060,000			724,000.00	724,000.00	14,784,000.00	29.6%	29.57%	-70.4%	35,216,000.00
060201	Upgrading Of Primary Health Centres	430,300,000	655,261,506	-			62,315,987.70	62,315,987.70	62,315,987.70	14.5%	9.51%	-90.5%	592,945,518.30
060202	Primary Health Care Programmes / Projects	40,500,000	40,500,000	7,800,000					7,800,000.00	19.3%	19.26%	-80.7%	32,700,000.00
060203	PHCD Health System Programmes	13,200,000	13,200,000	-					-	0.0%	0.00%	-100.0%	13,200,000.00
060207	Supplementary Immunization Activities	610,000,000	610,000,000	1,940,000	120,984,800.00			120,984,800.00	122,924,800.00	20.2%	20.15%	-79.8%	487,075,200.00
060208	Food and Nutrition (Health) Programme Activities	310,000,000	310,000,000	-					-	0.0%	0.00%	-100.0%	310,000,000.00
060233	Free Maternal and Child Health Programme in Primary Healthcare Centres	122,000,000	122,000,000	30,500,000	30,500,000	30,500,000	30,500,000	91,500,000.00	122,000,000.00	100.0%	100.00%	0.0%	-
060235	Family Planning Services	20,000,000	20,000,000	7,628,000					7,628,000.00	38.1%	38.14%	-61.9%	12,372,000.00
060236	Development of Ward-level Facilities for Basic Healthcare Provision	490,000,000	490,000,000	-					-	0.0%	0.00%	-100.0%	490,000,000.00
060224	Raiweed Shekon Specialist Hospital, Dutse	10,000,000	10,000,000	-					-	0.0%	0.00%	-100.0%	10,000,000.00
010100	Public Enlightenment and Information Equipment	3,400,000	3,400,000	2,836,468					2,836,467.96	83.4%	83.43%	-16.6%	563,532.04
010101	Social Re-Orientation & Mobilization	66,600,000	66,600,000	-					-	0.0%	0.00%	-100.0%	66,600,000.00
010111	Fansau NYSC Permanent Orientation Camp	12,000,000	12,000,000	14,662,820					14,662,820.41	122.2%	122.19%	22.2%	2,662,820.41

2021 Full Year Report

2021 Budget Implementation Report													
Fourth Quarter (Oct - Dec) - Capital Expenditure													
Code	Item Description	Approved Estimates 2021	Approved Estimates (Revised)	Jan. - Sept Total Outturns	Fourth Quarter Outturns			Fourth Quarter Outturns	Full Year (Jan. - Dec. Outturn)	Full Year Performance (Original Budget)	Full Year Performance (Revised Budget)	Relative Variance	Balance
					October	November	December						
010113	Nutrition Intervention (Information Related Activities)	5,000,000	5,000,000	-				-	-	0.0%	0.00%	-100.0%	5,000,000.00
010105	Archives and Reference Library	4,000,000	4,000,000	-				-	-	0.0%	0.00%	-100.0%	4,000,000.00
010106	Open Air Theatre Dulse	3,000,000	3,000,000	-				-	-	0.0%	0.00%	-100.0%	3,000,000.00
010112	Arts, Exhibition and Multimedia Censorship	2,000,000	2,000,000	-				-	-	0.0%	0.00%	-100.0%	2,000,000.00
010103	Jigawa State Broadcasting Corporation (Television)	39,950,000	39,950,000	35,553,967			5,000,000.00	5,000,000.00	40,553,966.86	101.5%	101.51%	1.5%	603,966.86
010102	Jigawa State Broadcasting Corporation (Radio)	23,064,000	23,064,000	1,483,500	2,000,000.00			2,000,000.00	3,483,500.00	15.1%	15.10%	-84.9%	19,580,500.00
010104	Government Printing Press	10,000,000	10,000,000	-				-	-	0.0%	0.00%	-100.0%	10,000,000.00
010108	Stadium and Sports Development	40,600,000	40,600,000	-			11,960,835.00	11,960,835.00	11,960,835.00	29.5%	29.46%	-70.5%	28,639,165.00
010109	Improvement Of Hadejia Township Stadium	8,000,000	8,000,000	-				-	-	0.0%	0.00%	-100.0%	8,000,000.00
060100	Forest Nurseries Development and Production Of Seedlings	31,000,000	31,000,000	25,474,720				-	25,474,720.00	82.2%	82.16%	-17.8%	5,525,280.00
060101	Forest Shelterbelt and Natural Forest Reserve Development	7,000,000	7,000,000	7,000,000				-	7,000,000.00	100.0%	100.00%	0.0%	-
060102	Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)	2,000,000	2,000,000	2,000,000				-	2,000,000.00	100.0%	100.00%	0.0%	-
060103	Development Of Industrial Crops Trees (Gum Arabic, Jatropha, etc)	7,000,000	7,000,000	6,931,000				-	6,931,000.00	99.0%	99.01%	-1.0%	69,000.00
060104	Environmental Research and Data Base Development	10,000,000	10,000,000	-		2,370,000.00		2,370,000.00	2,370,000.00	23.7%	23.70%	-76.3%	7,630,000.00
060105	Second Forestry Project Structures & Facilities	2,000,000	2,000,000	-			1,972,718.26	1,972,718.26	1,972,718.26	98.6%	98.64%	-1.4%	27,281.74
060107	Natural Lakes Conservation	20,000,000	20,000,000	-				-	-	0.0%	0.00%	-100.0%	20,000,000.00
060108	Nature Conservation Programme	5,000,000	5,000,000	-				-	-	0.0%	0.00%	-100.0%	5,000,000.00
060111	Pollution Control Program	2,000,000	2,000,000	-				-	-	0.0%	0.00%	-100.0%	2,000,000.00
060112	Dulse Erosion Control	100,000,000	100,000,000	-	2,900,000.00			2,900,000.00	2,900,000.00	2.9%	2.90%	-97.1%	97,100,000.00
060116	Flood and Erosion Control Projects / Structure	364,300,000	364,583,231	25,111,500		38,707,127.92	15,586,791.30	55,303,919.22	80,415,419.22	22.1%	22.06%	-77.9%	284,167,811.78
060117	World Bank Supported Nigeria Erosion & Watershed Management Project (NEWMAP)	1,200,000,000	1,200,000,000	200,000,000				-	200,000,000.00	16.7%	16.67%	-83.3%	1,000,000,000.00
060110	Environmental Health & Sanitation Services	20,000,000	20,000,000	-				-	-	0.0%	0.00%	-100.0%	20,000,000.00
060113	Flood and Erosion Control Projects / Maintenance	5,000,000	5,000,000	-				-	-	0.0%	0.00%	-100.0%	5,000,000.00
060115	Bio-Mass and other Renewable Energy Development	15,000,000	15,000,000	9,600,000			4,415,811.25	4,415,811.25	14,015,811.25	93.4%	93.44%	-6.6%	984,188.75
010004	Ministry For Local Government Special Expenditure and Projects	32,000,000	32,000,000	-				-	-	0.0%	0.00%	-100.0%	32,000,000.00
020510	Community & Self-Help Development Support	2,000,000	2,000,000	-				-	-	0.0%	0.00%	-100.0%	2,000,000.00