



*JIGAWA STATE*

**2 0 1 8**  
**MID-YEAR**  
**[January to June]**

**Budget Implementation Draft Report**

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## Executive Summary

This Mid-Year Report on the Implementation of the 2018 Budget builds on the First Quarter report to provide a more comprehensive picture of the performance of various components of the budget during first half of the fiscal year. The mid-year report would also examine the fiscal trend during the period as well review other budget implementation issues of critical importance to the attainment of the objectives of the budget and the effectiveness of public expenditure and financial management in the state. The conclusion of Q1 report was that budget performance was relatively satisfactory. While on the income side, the performance surpassed expectations by over 16% on pro-rata, on the expenditure side, a negative variance of over 26% was recorded largely attributed to delays in the passage of appropriation law and slow-pace of project execution normally experienced at the beginning of any fiscal year. The 2018 budget tagged as “Budget for Sustained Economic Growth and Social Transformation” was primarily conceived to continue with policy priorities that contributes to the medium-term policy objective of “creating a self-sustaining local economy” that fully leverages on productive potentials of the State. Accordingly, the 2018 Budget as conceived, accorded priority to promoting rapid growth of the real sectors of the state's economy including agriculture and critical infrastructure as well as improving access to more qualitative social services particularly education, health and other social welfare and protection services.

While on the whole, the midyear performance appraisal could be described as satisfactory, looking at the two broad components of income and expenditure, the performance could also be described as mixed - excellent performance at 99% on the income side and less so on the expenditure side with a pro-rated implementation rate of 79%. Revenue flows during the period of January to June largely reflect the optimism of the Q1 performance. Overall, total income receipts during the period amounted to about ₦68.4 billion, which on pro-rata, is about 98.7% (a negative variance of less than 1.3% ... and this does not even reflect federal transfer for the month of June which did not accrue until the end of July. Had the June transfers been recorded during the reporting period, total income would have been over ₦73.3 billion with a positive variance of over 5%. On the recurrent revenue side, over ₦38.41 billion was reported by the various agencies representing almost 91% performance. Even though the outturns with regards to Local Revenue indicated strong performance at almost 100% pro-rated (₦5.26 billion in six months against the total approved estimates of ₦10.513 billion), some concerns were still raised. The disaggregated performance revealed State Taxes and other revenue directly collectable by the State Internal Revenue performed relatively much less with a negative variance of over 17% with almost 90% of the ₦1.14 billion recorded under this component coming from public and non-public sector pay-as-you-earn. Over one-fourth of the outturn on Local Revenue was also observed to be in respect of reimbursements / contributions from Local Government for some recurrent services such as maintenance of water facilities and street light across the State. As it is, these are only receipts not revenue earnings per se. All these observations underscore the need for diagnostic assessment of internal revenue generation and some sort of restructuring for greater performance beyond pay-as-you-earn. With regards to Capital Receipt, available records indicated that almost ₦30 billion has accrued including the 2018 Opening Balance of over ₦14.6 billion.

As regards expenditure performance, total outturns during the period under review amounted to about ₦54.8 representing about 79% of the total approved estimates – a negative variance of almost 20%. Even though relatively large, the expenditure variance is an improvement compared to the over 26% reported in Q1. Recurrent Expenditure outturns at the end of June was reported to be about ₦28.97 billion which is less than double the reported Q1 outturns of about ₦14.78 billion. Whereas a negative variance of the 12.5% was reported during Q1, it is negative 14.2% at the end of June indicating that performance was slightly lower for recurrent expenditure. Capital expenditure outturns was about ₦25.85 billion during the same period equivalent to about 73% performance on pro-rata which is significant improvement to the 60.5% reported in Q1. Details of the actual capital

expenditure reveals that about 47% was in the Roads and Transport Development Sector amounting to about ₦12.23 billion equivalent to over 144% of the approved estimates for the sector. While this suggests significant progress in project execution by the contractors executing road projects, it portends stagnation of payment unless additional budgetary provisions are earmarked for the sector via a supplementary budget or even a budget review / reallocation away from nonperforming sectors. Modest progress was recorded in few other sectors including education and health. While accounting for about 23% of the approved capital budget, outturns for the education sector amounted to about 22% of the total and recorded about 69% performance at mid-year. Over ₦2 billion was reportedly expended in the health sector representing about 8% of the total capital expenditure outturns. While about one-fifth of the amount was on free maternal and child healthcare programme, much of the expenditure was on infrastructural development in line with the one-phc-per-ward policy. This raises concerns for the recurrent cost implications of the ongoing expansions in the health sector particularly with respect to manpower. Worrisome also, is the performance of the Agricultural Sector which is among the topmost priority areas of the 2018 budget. While accounting for over 13% of the approved capital budget, actual reported expenditure in the sector accounted for only 1.04%. While low draw-downs in respect of external loans (all of which are under the agricultural sector) have contributed to this very low performance of the agric-sector, it is also suspected that there may be inaccurate reporting in respect of the Commercial Agriculture Credit Scheme Programme largely executed by JASCO through JARDA and Ministry of Agriculture on which much has been done but little expenditure reported. Overall, it is concluded that there is significant room for improvement as regards capital expenditure performance, which would clearly emerge in the Q3 report particularly considering the volume (in terms of cost) and scope of contract awarded during the second quarter of the year.

The midyear report has also examined other issues of critical importance to fiscal and financial management particularly contract awards and settlement of capital expenditure liabilities. Available records indicated that contracts for projects worth over ₦33.4 billion were awarded across various sectors as of the end of June equivalent to almost 45% of the size of the capital budget. Even though a number of the contracts have an implementation period beyond one fiscal year, sustaining a similar trend in the remaining part of the year may not only result in financial stress, could also lead to accumulation of huge contractual obligations and liabilities. This calls for caution and possibly a consideration for a near-freeze of new projects in the 2019 Fiscal Year. With regards to contractual liabilities, it was observed that there is still unpaid contractual liabilities of over ₦6 billion mostly dating to 2015. These include a little over ₦2 billion in respect of consultancy services a number of which are very recent. Unless squarely and systematically addressed, these could create problems with regards to public debt service and financial managements especially considering the fact that these payments are all duly certified by the Due Process and Project Monitoring Bureau.

Finally, it is the conclusion of the report that, budget implementation at the end of the second quarter is largely on course with no cause for alarm. Both the revenue and expenditure levels and trends suggest greater performance in the subsequent periods. Nonetheless, proactive measures would be required to ensure that local revenue generation is diversified beyond pay-as-you-earn; enforcement and enlarging the scope of the treasury single account with regards to the local revenue generation and accounting is also called for. While there may still be large infrastructural deficit in the health sector, the recurrent cost implications of the current policy of *one-phc-per-ward* and *one-general-hospital-per-local-government* should be pursued gradually and cautiously. This is especially so considering the current manpower deficits in the sector coupled with ongoing construction of three specialist hospitals and upgrading of a number of secondary health facilities. The report also noted the need for slowing the pace of huge contract awards in the remaining period of the fiscal year as well as the need to begin to gradually and systematically dispense with the accumulated certified contractual liabilities.

## 1.0 - Introduction

This Mid-Year Report on the Implementation of the 2018 Budget builds on the First Quarter report to provide an improved picture on the progress towards the implementation of the budget. The performance appraisal during the first six months of the fiscal year would, thus, provide a better and more comprehensive picture of the performance appraisal of the various components of the budget. It would also provide a more informed trajectory for some of the components for the rest of the fiscal year. It was the conclusion of Q1 report that "... budget performance during first quarter of the year was satisfactory especially when considered against the fact that implementation at beginning of the year is normally affected by late passage of the Appropriation Law with low level of capital project execution..." The report indicated a total income and expenditure outturns of about ₦40.28 billion and almost ₦25.54 billion respectively. Whereas the revenue performance surpassed expectations by over 16% on pro-rata, on the expenditure side a negative variance of over 26% was recorded which was explained by the fact that execution of capital projects – except for already ongoing – was usually low during the early months of any fiscal year.

### Box 1: The 2018 Approved Estimates

Law No. 1 of 2018 appropriated ₦138.67 Billion for the 2018 FY which is lower than the 2017 original budget by almost 7%. On the income side, about 40.5% of the total budget was envisaged to come from Federal Transfer (about ₦56.14 billion) while 39.0% equivalent to 54.17 billion was constituted by various capital receipts including opening balance, loans and development grants. The balance of 20.5% would be from Local Revenue and Local Government reimbursements. The expenditure components, on the other hand was constituted by the following

a) Personnel Cost	-	₦38.872 billion
b) Other Recurrent	-	₦23.22 billion
c) Public Debt Charges	-	₦4,442 billion
d) Capital	-	₦71.134 billion
e) Stabilization & Contingency-		₦1 billion

As usual, the performance analysis for the mid-year report would generally be based on comparisons of budgetary outturns and approved estimates during the period for both income and expenditure using variance and trend analysis. The report will also present a review of other budget implementation issues including service delivery, progress on the implementation of major capital projects and project payments. This would enable informed recommendations on budget implementation for the remaining period of the fiscal year.

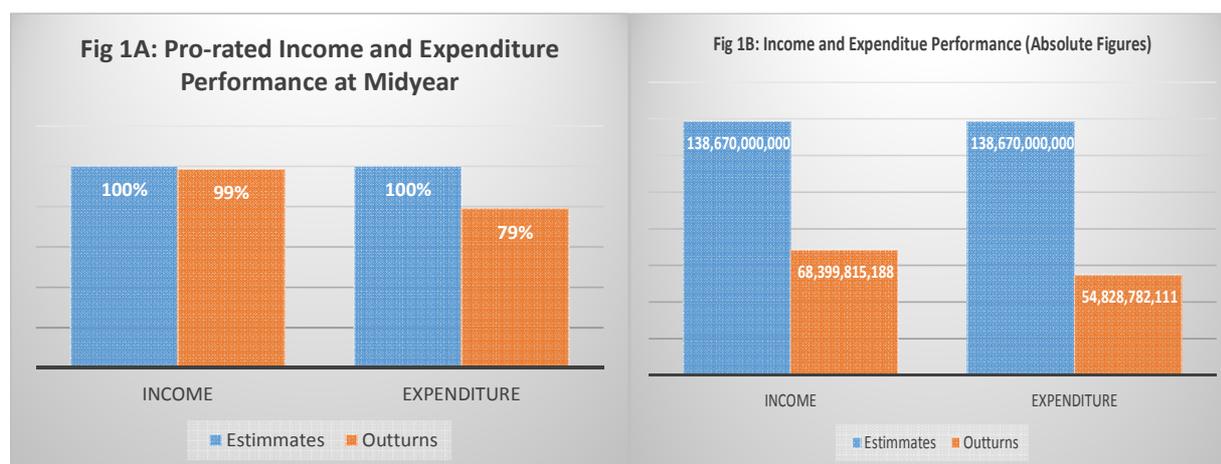
Before presenting the 2018 midyear performance appraisal it is worthy of note that the capital-recurrent expenditure ratio for the 2018 budget is slightly in favor of the former with slightly over 51% of the total earmarked for capital development. Brief overview of the budget is given in Box 1. In terms of its policy objectives and priorities, the 2018 budget tagged as "Budget for Sustained Economic Growth and Social Transformation" was primarily conceived to continue with policy priorities that contributes to the medium-term policy objective of "creating a self-sustaining local economy" that fully leverages on productive potentials of the State. Some of its specific objectives include:

- a. Promoting rapid growth of the real sectors of the state's economy such as agriculture as the leading sector in generating growth and development;
- b. Leveraging on the agric-value chain to promote Micro, Small and Medium Scale Enterprises;
- c. Ensuring access, efficiency and quality in the provision of Human Development Services particularly, education, health and other social welfare services;

- d. Youths and women empowerment through targeted economic empowerment and other social protection programmes;
- e. Sustaining on-going governance reforms particularly in the area of Public Expenditure and Financial Management and Public Service Management.

## 2.0 - Performance Appraisal

As earlier mentioned while the Midyear Performance appraisal of the implementation of the budget would examine



Outturns against Estimates across all components of the budget, it will also examine trend over the period as to make an informed assessment going forward. Figure 1A above depicted, at the aggregate level, a very impressive performance on the income and fairly satisfactory performance on the expenditure side - with 99% and 79% respectively. Subsequent sections will further appraise the details of these based on their constituent parts.

## 2.1 - Revenue Performance

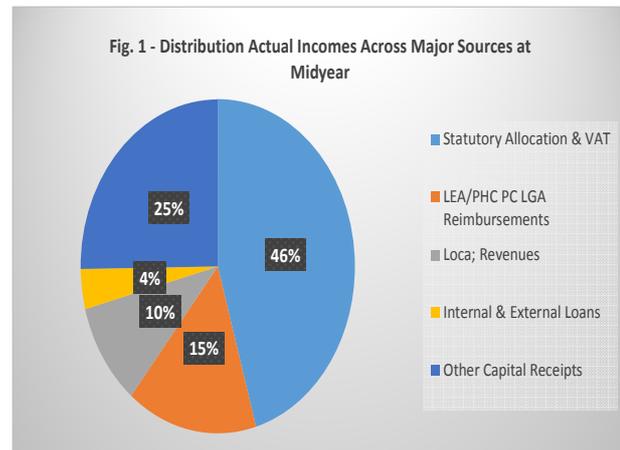
Revenue flows during the period of January to June largely reflect the optimism of the Q1 performance. Overall, as presented in Table 1, total income receipts during the period amounted to about N68.4 billion. On pro-rata, this performance is about 98.7% - a negative variance of less than 1.3% - a very superb performance. It is worthy of note that due to the impasse in the sharing of the proceeds of the June Federation Account among the three tiers of Government, the January to June revenue outturns excludes receipts in respect of federal transfers (statutory

**Table 1 - Income Appraisal at Midyear**

Serial No.	Item Description	Approved Estimates 2018	Jan. Jun. Outturns	Performance [pro-rated]
1	Recurrent Receipts:			
2	Statutory Allocation	39,125,000,000	18,804,973,755	96.1%
3	Value Added Tax	12,512,000,000	5,213,153,350	83.3%
4	Excess Crude Oil Receipts	4,500,000,000	1,012,652,522	45.0%
5	Independent Revenue - General			
	(i) Local Revenue	10,513,000,000	5,256,009,968	100.0%
	(ii) Primary Education LGA Contribution (Receipts)	16,200,000,000	7,425,288,552	91.7%
	(iii) Primary Healthcare LGA Contribution (Receipts)	1,650,000,000	701,296,731	85.0%
9	Total Projected Recurrent Funds Available	84,500,000,000	38,413,374,879	90.9%
23	Capital Receipts:			
24	A. Opening Balance of CDF	10,000,000,000	14,616,492,853	146.2%
26	C. Internal Loans	1,800,000,000	1,700,000,000	188.9%
27	D. External Loans	4,432,000,000	350,112,702	15.8%
28	E. Aids / Grants and Other Capital Receipts	37,938,000,000	13,319,834,755	70.2%
29	Total Capital Receipts	54,170,000,000	29,986,440,310	110.7%
	Total Income Receipts for the Quarter	138,670,000,000	68,399,815,188	98.7%

allocation and value added tax) for that month. With the benefit of hindsight, had the June transfers been recorded during the reporting period, total income would have been over ₦73.3 billion with a positive variance of over 5%. Nonetheless, as it was, a revenue performance of over 98% could be described as very excellent, which all things being equal, should allow for similar performance on the expenditure side. Details of the various revenue components indicating approved estimates, total outturns and pro-rated performance are given below:

On the recurrent revenue side, a total of sum of over ₦38.41 billion was reported by the various agencies representing almost 91% performance. This gives a negative variance of about 9% as against a pro-rated positive variance of about 0.3% during the first quarter. As hinted earlier, this was principally due to non-receipt of the June federal transfers which were not posted until late July. Expectedly, the highest receipts were from Statutory Allocation and value Added Tax from which about ₦18.8 billion and ₦5.2 billion accrued respectively (even though corresponding to five months receipts). Receipts related to Local Government reimbursements and counterpart contributions were also satisfactory as these are

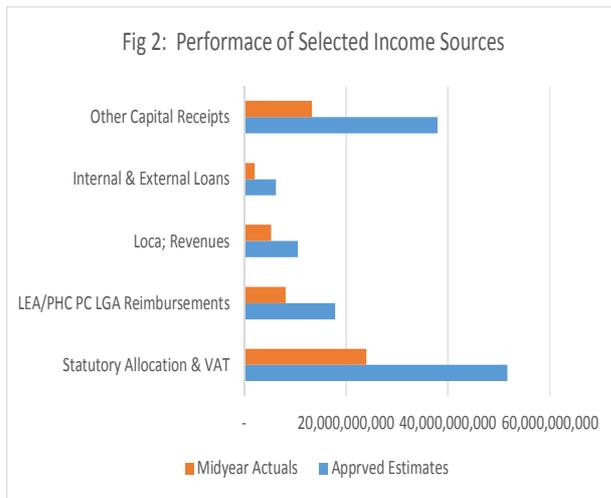


deducted at source in line with the actual budgetary requirements. These include salary related deductions based on monthly payrolls (Primary Education and Primary Healthcare Staff) and of the LGA contributions for shared-funding of some public services). The performance with respect to Local Revenue appreciably improved compared against the performance during Q1. Whereas a negative variance of about 19% was recorded during the first

S/N	Description	2018 Proposed	Total Outturn at Mid-Year	Performance (Pro-rated)	Variance at Midyear
1	State Taxes (BIR)	2,761,000,000	1,143,101,865	82.8%	-17.2%
2	Recurrent Receipts / Reimbursements from Local Govts.	2,579,000,000	1,430,402,188	110.9%	10.9%
3	Other MDAs Recurrent Revenues	5,173,000,000	2,682,505,916	103.7%	3.7%
1 & 3	State Taxes & Other MDAs Revenues	7,934,000,000	3,825,607,780	96.4%	-3.6%
<b>Total Recurrent Revenue (items 1-3)</b>		<b>10,513,000,000</b>	<b>5,256,009,968</b>	<b>100.0%</b>	<b>0.0%</b>

three months of the year, figures for January to June indicated almost 100% performance. The absolute figures for the locally accrued income was almost ₦5.26 billion against the total approved estimates of ₦10.513 billion. This however, includes Local Government contributions which, technically, could only be described as “income receipts” rather than “revenue earnings” that accrued in form fines & fees, sales, and others forms local revenue earnings. Table 2 provides the disaggregated performance of the Local Revenues / Incomes components. As earlier mentioned, on the whole, a very impressive picture is indicated with a 100% performance. Receipts from State Taxes and other revenue directly collectable by the State Internal Revenue performed relatively much less with a negative variance of over 17%. Moreover, it is further revealing to note that almost 90% of the ₦1.14 billion recorded under State Taxes during the reporting period was from pay-as-you-earn from the public and non-public sectors. This underscores the necessity for the conduct of a sort of diagnostic assessment of the State Internal Revenue Service as to reposition it for greater performance beyond pay-as-you-earn.

With regards to Capital Receipt, available records indicated that almost ₦30 billion has accrued from various sources for the financing of capital expenditure . As



was the case in Q1, the most significant among these – which constituted over 51% of the amount – was in respect of the 2018 Opening Balance amounting to almost ₦14.62 billion. Others includes receipts in respect of Internal Loans from which ₦1.7 billion was drawn down against the budget estimates of ₦1.8 billion in respect of balance drawdown from the Federal Government Budget Supported Loan started in 2017. Drawdown against External Loan is still significantly very low as less than 16% was reportedly drawn (₦350 million in six months against the approved estimates of about ₦4.43 billion. The reported figure of almost ₦13.32 billion from Other Capital Receipts includes UBEC Grants, Local

Government Capital Contributions, drawdowns from TET Fund for some Tertiary Educational Institutions and other capital grants in respect of EU/WB SLOGOR Project, EU/DFID/UNICEF Water and Sanitation Projects, WB Save-One-Million Lives and Global Partnerships for Education Projects among others (refer to details in the appendix). Overall, the performance with respect to capital receipts only raises concerns with regards to draw-down on active loan-financed projects including Fadama III Additional Financing Facility and IFAD’s Climate Adaptation Project all which are under the agricultural sector. It is envisaged that, IDB Credit for Integrated Agriculture / Rural Development Project would be active during the third quarter.

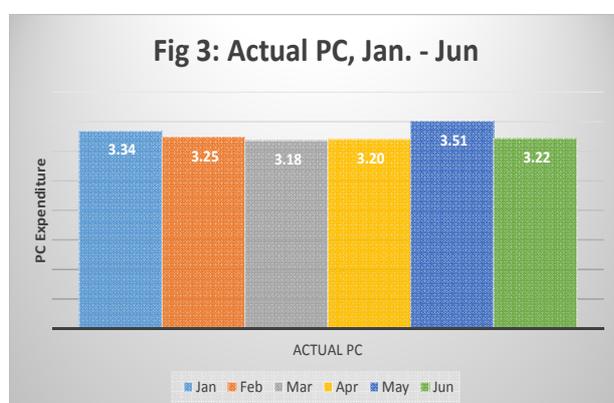
## 2.2 - Expenditure Appraisal

Expenditure outturns during the period of January to June amounted to about ₦54.83 billion representing about 79% of the total approved estimates with a negative variance of almost 20%. Even though this performance is relatively below expectation, it is still an improvement over the Q1 performance when a variance of over 26% was reported. Expectedly, this suggests improved budget implementation during the second quarter of the year. Furthermore, relative to the performance on the income side, a negative expenditure variance of almost 20% is certainly below expectation suggesting that project implementation could have been much higher even if not at par with the performance on the income side.

Recurrent Expenditure outturns at the end of June was reported to be about N28.97 billion which is less than double the reported Q1 outturns of about ₦14.78 billion. That means, even though in absolute numbers, the total actual recurrent expenditure is about 1.96 times the actual expenditure at the end of March, on pro-rata basis, the

Serial No.	Item Description	Approved Estimates 2018	Jan. - Jun. Outturns	Mid-Year Performance [pro-rated]
	<b>A - Recurrent Expenditure</b>	-	-	
1	Personnel Cost	38,872,000,000	19,706,022,503	101.4%
2	Overhead & Other Recurrent Cost	23,222,000,000	8,139,144,842	70.1%
3	Internal and External Debt Repayments / Liabilities	4,442,000,000	949,455,076	42.7%
4	Contingency Fund	400,000,000	-	
5	Stabilization Fund	600,000,000	179,861,110	60.0%
	Total Recurrent Expenditure	67,536,000,000	28,974,483,530	85.8%
6	<b>B - Capital Expenditure</b>	71,134,000,000	25,854,298,580	72.7%
	Total Expenditure	138,670,000,000	54,828,782,111	79.1%

performance is more slightly higher during Q1 as per as recurrent expenditure is concerned. Whereas a negative variance of the 12.5% was reported during Q1, it is negative 14.2% at the end of June. This is largely be attributed to the “controlled” spending on overheads during the month of June arising from the non-remittance of federal transfers for that month. In other words, overhead cost spending was the weakest link in the relatively lower budget implementation rate at the end of the second quarter when compared against Q1. A disaggregated appraisal of the various expenditure component as given below would buttressed this point further.



paid as and when due throughout the period under review (including the month of June when federal transfers

### 2.2.1 - Personnel Cost

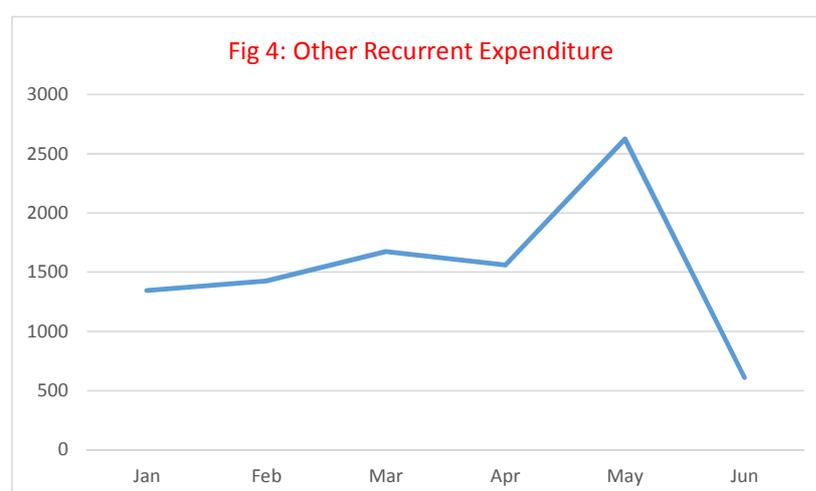
Personnel Cost Outturns during the first six months of the fiscal year amounted to about ₦19.71 billion inclusive of the Local Education Authorities. This gives a very impressive performance of 101% equivalent to a positive variance of 1%. While personnel cost expenditure level has generally been within the approved estimates, the performance also indicates how satisfactorily salaries and allowances have been

were not received. Throughout the six months period, average monthly salary bill for the State (SUBEB/LEAs inclusive) was about ₦3.28 billion with the highest salary bill of over ₦3.5 billion reported in May which was attributed to the payment of Leave Bonus to Civil Servants on the General Salary Scale. At the same trend, it is envisaged that actual personnel cost by the end of the year would be about 9% less than the total approved personnel cost of about ₦43.31 billion. That means there would be enough room for recruitments in critical areas such as education sectors where pupil-teacher is still not at desirable level. Table 4 indicates the top dozen highest Personnel Cost related cost centers – generally from the Education and Health Sectors. These constitutes over 76% of the total personnel cost outturns during the period.

S/N	Organazations	Approved Estimates	Outturns	% Performance
1	Local Education Authority	16,200,000,000	7,425,288,552	45.8%
2	PHCD LGA Management Offices	4,066,000,000	2,036,651,668	50.1%
3	General Hospitals	3,348,390,000	1,547,072,433	46.2%
4	Ministry of Education, Science & Technology	2,868,000,000	1,339,941,886	46.7%
5	Jigawa State College of Education	979,391,000	496,967,461	50.7%
6	Office of the Accountant General	1,400,000,000	462,413,769	33.0%
7	Rasheed Shekoni Specialist Hospital	774,000,000	397,472,504	51.4%
8	Islamic Education Bureau	718,763,000	363,268,693	50.5%
9	Sharia Court of Appeal	675,600,000	311,104,735	46.0%
10	Sule Lamido University	818,200,000	305,752,310	37.4%
11	State Pension (Pension and Grtuities)	600,000,000	276,014,051	46.0%
12	Ministry of Health	750,500,000	259,849,040	34.6%
Total Top Dozen Cost Centers		33,198,844,000	15,221,797,102	45.9%
Total Approved Personnel Cost		43,314,000,000	19,706,022,503	45.5%

### 2.2.2 - Overhead Cost

Table 3 above also presents the expenditure outturns with respect to non-personnel recurrent expenditure. The figures indicated overheads and other recurrent expenditure outturns amounting to almost ₦8.14 billion during the period under review. This amounts to a pro-rated performance of 70.1% - a negative variance close to 30% worse



than the reported negative variance of about 23% in Q1. While average monthly releases/spending for non-personnel recurrent amounted to about ₦1.54 billion monthly, it plummeted to as low as ₦0.61 billion in June over 30% of which was accounted by one agency ( Pilgrims' Welfare Agency) on spendings towards 2019 Hajj preparations. This amount is lower than the period average by over 60%. As hinted earlier, this was mainly reasonable for the overall drop in the

expenditure performance at the end of Q2 compared to Q1. It is believed that the trend will get better during the remaining period of the fiscal year as not to constrain and negatively affects access and quality of public service

delivery. The highest spending during the period was posted during the month of May when over ₦2.6 billion was expended on other recurrent expenditure (over 70% above the average). Scanning through the details across the MDAs revealed that, expenditure peaked during this particular period due to some few non-monthly recurrent expenditure that happens to be made in May including for instance payment of Examinations Fees by the Ministry of Education; Participation in National and International Conferences by the State Legislature; Logistics, Security and other related expenses during Presidential Visit by the Government House, SSG's Office, Special Services Directorate and Ministry of Works; and payments in respect of **xxx** by the Ministry of Finance and Economic Planning. The total expenditure in these mentioned areas accounted for over 50% of the expenditure outturns during the month.

S/N	Spending Agencies	Approved Estimate	Jan. - Jun. Outturns	% Expenditure at Midyear
1	State House of Assembly	1,910,000,000	1,112,494,354	58.2%
2	Ministry of Education, Science & Technology	2,459,000,000	776,942,297	31.6%
3	Ministry of Works & Transport	1,219,000,000	632,035,928	51.8%
4	Special Service Directorate	725,000,000	438,249,112	60.4%
5	Ministry of Finance & Economic Planning	1,400,000,000	418,952,995	29.9%
6	Government House	900,000,000	405,298,670	45.0%
7	Ministry of Water Resources	921,100,000	398,361,684	43.2%
8	Jigawa State Scholarship Board	1,206,000,000	289,708,973	24.0%
9	Administration & Finance Directorate	343,000,000	260,890,022	76.1%
10	Jigawa State Rehabilitation Board	540,000,000	225,233,200	41.7%
11	State Universal Basic Education Board	942,372,000	220,293,967	23.4%
12	Pilgrim Welfare Agency	450,000,000	212,780,876	47.3%
Total (Top Dozen Agencies)		13,015,472,000	5,391,242,077	41.4%
Total (All MDAs)		24,222,000,000	9,237,618,127	38.1%
Percentage of Top Dozen to Total		53.7%	58.4%	44.4%

Table 5 above gives a snapshot view of the top dozen spending agencies during the entire six months duration. While on the one hand, the 12 agencies accounted for almost 54% of the total approved provision for Other Recurrent Expenditure, on the other hand, they accounted for over 58% of the total outturns. It is also worthy of note that while average spending across the 12 MDAs is 44% of the total approved estimates, at least three of the MDAs have already expended very much above 50% of their budget.

### 2.3 - Capital Expenditure

As shown in Table 3 above, records available indicated that an actual capital expenditure of about ₦25.85 billion during the period of January to June equivalent to about 36.3% of the total approved capital expenditure estimates which gives a 73% performance on pro-rata. On the whole, this is also equivalent to slightly over 47% of the overall expenditure outturns during the period – meaning that more was actually spent on recurrent than capital expenditure during the period. An examination of the details of the actual expenditure in the Appendix is encapsulated in Table 6, and reveals that about 47% of the actual capital expenditure was in the Roads and Transport Development Sector amounting to about ₦12.23 billion. The proportion of the total expenditure in the Roads Sector (about 47. %) shows a slight departure from previous trends where this sector accounts for a disproportionately much higher percentage. A synopsis of the actual expenditure across all the other sectors is provided in Table 6 below:

**Table 6: Capital Expenditure Summary by Key Sectors**

S/N	Sectors	Approved Estimates	% of Total (Approved Estimates)	Actuals (Jan.-Jun)	Pro-rated Performance (%)	% of Total (Outturns)
1	Roads and Transport Development	17,054,000,000	23.97%	12,277,415,740	144.0%	47.49%
2	Education, Science and Technology	16,242,500,000	22.83%	5,580,491,797	68.7%	21.58%
3	Water Supply and Sanitation	7,677,350,000	10.79%	2,190,485,640	57.1%	8.47%
4	Health	6,702,000,000	9.42%	2,117,498,820	63.2%	8.19%
5	Women and Social Development	3,735,250,000	5.25%	987,771,229	52.9%	3.82%
6	General Administration	5,581,950,000	7.85%	894,833,022	32.1%	3.46%
7	Electricity Supply (Including Township Street Lights)	1,870,000,000	2.63%	548,383,570	58.7%	2.12%
8	Lands Administration, Urban Planning & Development	650,000,000	0.91%	537,100,774	165.3%	2.08%
9	Agriculture	9,323,000,000	13.11%	269,461,265	5.8%	1.04%
10	Environment	689,300,000	0.97%	260,262,577	75.5%	1.01%
11	Information, Youths, Sports and Culture	444,000,000	0.62%	84,705,906	38.2%	0.33%
12	Economic Empowerment	430,000,000	0.60%	36,252,500	16.9%	0.14%
13	Housing Development	285,150,000	0.40%	29,131,563	20.4%	0.11%
14	Justice Sector	234,000,000	0.33%	28,863,490	24.7%	0.11%
15	Commerce and Investment	215,500,000	0.30%	11,640,685	10.8%	0.05%
	<b>Total</b>	<b>71,134,000,000</b>	<b>100.00%</b>	<b>25,854,298,580</b>	<b>72.7%</b>	<b>100.0%</b>

As earlier observed, overall, capital expenditure accounted for about 47% of the actual outturn during the period of January to June with a prorated performance of almost 73%. Even though the Roads & Transport Development Sector accounted for less than 24% of the total approved capital budget, yet this sector accounted for about 47% of the actual capital expenditure during the period. Already it surpassed period expectation by over 44%. While this suggests significant progress in project execution by contractors, it is also a pointer to a necessity for supplementary budget largely to augment budgetary provisions for both ongoing and newly awarded road project contracts, otherwise, the payment of certified projects may stagnate due to lack of budgetary provision.

The education sector also recorded modest progress. While accounting for about 23% of the approved capital budget, outturns for this sector amounted to about 22% of the total. In terms of performance however, implementation rate was only about 69% at mid-year end. In fact other than three sectors, namely Roads & Transport Development, Lands Administration & Urban & Regional Development; and Environment, all other sectors performed well below the average 72.7% capital expenditure performance.

Worrisome, is the performance of the Agricultural Sector – while accounting for over 13% of the approved capital budget, actual reported expenditure in the sector accounted for only 1.04% with a prorated sector performance of about 6%. Three factors might have accounted for this very extremely weak performance of the agric-sector: Low draw-downs in respect of external loans (all of which are under the agricultural sector); expenditure peak in the sector associated with the irrigation seasons; and inaccurate reporting in respect of the Commercial Agriculture Credit Scheme Programme largely executed by JASCO through JARDA and Ministry of Agriculture.

With respect to Land Administration and Regional Development Sector, it was also observed that about ₦537 million was expended as of the end of June against the provision of ₦650 million approved for the sector – implying that over 82% of the approved provision for the sector has been expended at midyear. However, the expenditure details reveals that over ₦400 million was reported as actual expenditure on “State Capital Development Projects” with a budgetary provision of only ₦60 million. It was concluded this might be case of expenditure of misclassification as a number payments against DCDA are charged to “Settlement of Capital

Expenditure Liabilities” (as part of public debt charges).

Overall, from the overall midyear appraisal of capital expenditure, it could be surmise that there is significant room for improvement as to significantly attain the objectives of the budget as originally conceived. Nonetheless, with the benefit of hindsight, it is believed that Q3 budget implementation report will indicate much more satisfactory performance considering the volume - in terms of number, cost and scope - of contract awarded during the second quarter of the year and the speed with which most of the contracts are being executed.

## 2.4 – Overall Appraisal

Finally, it is the conclusion of the midyear report that, budget implementation at the end of the second quarter is largely on course with no cause for alarm. While this is perfectly with regards to income, it is believed that performance with could have been higher than reported even if not at par with the income performance. The consolidated picture indicated a healthy liquidity position of almost ₦13.6 billion which is however, lower than it was at the end of Q1. It is noteworthy that a proportion of this liquidity is outside the central treasury. For instance, almost ₦1.8 billion is held in UBEC Project Account. Both the revenue and expenditure levels and trends suggest greater performance in the subsequent periods. Nonetheless, proactive measures would be required to ensure that local revenue generation is diversified beyond pay-as-you-earn; enforcement and enlarging the scope of the treasury single account with regards to the local revenue generation and accounting is also called for.

## 2.5 - Other Fiscal and Financial Management Issues

In addition to the issues arising from an appraisal of the various revenue and expenditure components, other issues of critical importance to fiscal and financial management were observed as follows:

### 2.5.1 - Contract Awards

Available records indicate that for the period under review, contracts for projects worth over ₦33.4 billion were awarded across various sectors. This almost 45% of the size of the capital budget. A snapshot view of these by sectors is given in table 7 below. Noting that the a significant proportion of the 2018 Approved Capital Expenditure Estimates were in respect of ongoing projects, new contract awards of this magnitude before mid-year, may in subsequent periods, exerts pressure on the treasury, especially considering that contractors now generally try to comply with the deadline of contracts execution periods. Even though a number of the contracts have an implementation period beyond one fiscal year, sustaining a similar trend in the second part of the year may not only exert more pressure, could also lead to accumulation of huge contractual obligations and liabilities. This would thus, call for caution and possibly a consideration for a near-freeze of new projects in the 2019 Fiscal Year;

S/N	Sectors	Amount	Proportion (%)
1	Roads & Transport		
2	Health		
3	Education		
4	Electrification		
5	Environment		
6	Environment		
7	Water Supply		
8	Others		
Total:			

### 2.5.2 - Contractual Liabilities

Treasury records indicates that as of end of mid-year, there were unpaid contractual liabilities of about ₦6.2 billion. While a significant proportion of these dated back to 2015 and beyond, also a number of the outstanding payments, amounting to a little over ₦2 billion were in respect of consultancy services for large contracts including regional and township road projects, schools of nursing and specialist hospital and legislative quarters among others. Considering that these are certified payments by Due Process and Project Monitoring Bureau; and with the

observed volume of contract awards, Treasury cash management may be faced with serious challenge especially with respect to management of public debt. This underscores the imperatives for a review of these piling liabilities and dispensing them in the best possible way without undue disruptions in financial management;

### **2.5.3 - Centralized Funding of Services to Government Institutions**

While some service-wide vote were provided under the Treasury for such utility services as internet services and water and power supply to Government institutions by the respective service providers, it was observed most often payments were charged to the MDAs – 100% in case of internets service by Galaxy and partially in the case of KEDCO. It is observed that this trend could create accounting issues and complications when it comes to rendition of financial returns to the Treasury. It is thus recommended that the policy of centralized payment for these services be strictly adhered to.

### 3.0 - Conclusion and Recommendations

Finally, it is the conclusion of the report that, budget implementation at the end of the second quarter is largely on course with a healthy liquidity position in the treasury and in some MDAs Project Account such as SUBEB. Both the revenue and expenditure levels and trends as well the liquidity position suggest greater performance in the subsequent periods. Nonetheless, proactive measures would be required to ensure that local revenue generation is diversified beyond pay-as-you-earn; enforcement and enlarging the scope of the treasury single account with regards to the local revenue generation and accounting is also called for. While there may still be large infrastructural deficit in the health sector, the recurrent cost implications of the current policy of *one-phc-per-ward* and *one-general-hospital-per-local-government* should be gradually pursued. This is especially so considering the current manpower deficits in the sector coupled with ongoing construction of three specialist hospitals and upgrading of a number of secondary health facilities. The report also noted the need for slowing the pace of huge contract awards in the remaining period of the fiscal year as well as the need to begin to gradually and systematically dispense with the accumulated contractual liabilities as certified by Due Process and Project Monitoring Bureau.

# APPENDICES

**JIGAWA APPROVED STATE ESTIMATES, 2018**  
**Mid-Year [Jan. - Jun.] Budget Implementation Report**

**Consolidated Income and Expenditure Positions**

Serial No.	Item Description	Approved Estimates 2018	Jan. Mar. Outturns	Q1 Performance [pro-rated]	Jan. Jun. Outturns	Performance [pro-rated]
1	Opening Balance of Consolidated Revenue Fund					
2	Recurrent Receipts:					
3	Statutory Allocation	39,125,000,000	11,345,269,105	116.0%	18,804,973,755	96.1%
4	Value Added Tax	12,512,000,000	3,190,527,780	102.0%	5,213,153,350	83.3%
5	Excess Crude Oil Receipts	4,500,000,000	503,428,154	44.7%	1,012,652,522	45.0%
6	Independent Revenue - General					
	(i) Local Revenue	10,513,000,000	2,126,585,808	80.9%	5,256,009,968	100.0%
	(ii) Primary Education LGA Contribution (Receipts)	16,200,000,000	3,667,211,601	90.5%	7,425,288,552	91.7%
	(iii) Primary Healthcare LGA Contribution (Receipts)	1,650,000,000	352,919,791	85.6%	701,296,731	85.0%
7	Aids & Grants	-				
8	Total Recurrent Receipts	84,500,000,000	21,185,942,238	100.3%	38,413,374,879	90.9%
9	Total Projected Recurrent Funds Available	84,500,000,000	21,185,942,238	100.3%	38,413,374,879	90.9%
10	Expenditure	-				
11	A. Recurrent Debt	-				
12	Internal Public Debts - Principal and Interest	3,592,000,000	489,670,836	54.5%	816,118,060	45.4%
13	Contractual Liabilities	500,000,000	-	0.0%	-	0.0%
14	External Public Debts (Principal and Interest Deductions)	350,000,000	79,535,058	90.9%	133,337,016	76.2%
15	Total Recurrent Debt	4,442,000,000	569,205,894	51.3%	949,455,076	85.5%
16	A. Recurrent Non-Debt	-				
17	Personnel Cost	38,872,000,000	9,735,291,256	100.2%	19,706,022,503	101.4%
18	Overhead & Other Recurrent Cost	23,222,000,000	4,473,038,553	77.0%	8,139,144,842	70.1%
19	Contingency Fund	400,000,000	-	0.0%	-	0.0%
	Stablization Fund	600,000,000		0.0%	179,861,110	60.0%
20	Total Non-Debt Recurrent Expenditure	63,094,000,000	14,208,329,808	90.1%	28,025,028,455	88.8%
21	Total Recurrent Expenditure	67,536,000,000	14,777,535,702	87.5%	28,974,483,530	85.8%
22	Recurrent Surplus/(Deficit) (Line 9-21)	16,964,000,000	6,408,406,536	151.1%	9,438,891,348	111.3%
23	Capital Receipts:					
24	A. Opening Balance of CDF	10,000,000,000	14,616,492,853	100.0%	14,616,492,853	100.0%
25	B. Transfers from CRF (Line 22)	16,964,000,000	6,408,406,536	151.1%	9,438,891,348	111.3%
26	C. Internal Loans	1,800,000,000	1,700,000,000	377.8%	1,700,000,000	188.9%
27	D. External Loans	4,432,000,000	50,000,000	4.5%	350,112,702	15.8%
28	E. Aids / Grants and Other Capital Receipts	37,938,000,000	2,722,789,896	28.7%	13,319,834,755	70.2%
29	Total Capital Receipts	71,134,000,000	25,497,689,284	143%	39,425,331,658	111%
30	Capital Expenditure	71,134,000,000	10,759,109,607	60.5%	25,854,298,580	72.7%
31	Total Budget Size	138,670,000,000	25,536,645,310	73.7%	54,828,782,111	79.1%
	Total Income	138,670,000,000	40,275,224,987	116.2%	68,399,815,188	98.7%
	Total Expenditure	138,670,000,000	25,536,645,310	73.7%	54,828,782,111	79.1%
		17				
32	Closing Balance	-	14,738,579,677		13,571,033,077	

**JIGAWA STATE ESTIMATES, 2018**  
**Midyear Quarter Implementation Report - Recurrent Revenues**

S/N	Description	2018 Proposed	Total Outturn at Mid-Year	Performance (Pro-rated)	Variance at Midyear
1	Statutory Allocation	39,125,000,000	18,804,973,755	96.1%	-3.9%
2	Value Added Tax	12,512,000,000	5,213,153,350	83.3%	-16.7%
3	Excess CrudeOil and Other Federal Statutory Transfers	4,500,000,000	1,012,652,522	45.0%	-55.0%
4	LGA Contribution Prim. Edu. (100%)	16,200,000,000	7,425,288,552	91.7%	-8.3%
5	LGA Contribution Pri. Healthcare (60%)	1,650,000,000	701,296,731	85.0%	-15.0%
6	State Taxes [BIR]	2,761,000,000	1,143,101,865	82.8%	-17.2%
7	Recurrent Receipts / Reimbursements from Local Govts.	2,579,000,000	1,430,402,188	110.9%	10.9%
7	Other MDAs Recurrent Revenues	5,173,000,000	2,682,505,916	103.7%	3.7%
	<b>Total Recurrent Revenue</b>	<b>84,500,000,000</b>	<b>38,413,374,879</b>		<b>81.8%</b>
	<b>State Taxes [Board of Internal Revenue]</b>				
12001	Pay-As-You-Earn (Public Sector)	2,200,000,000	857,272,434	155.9%	55.9%
12002	Direct Assessment	20,000,000	15,285,089	305.7%	205.7%
12005	Withholding Tax on Dividends	10,000,000	1,076,587	43.1%	-56.9%
12006	Withholding Tax On Rents	7,000,000	1,392,500	79.6%	-20.4%
12009	Withholding Tax On Contracts		-		
12014	Pay-As-You-Earn (Non-Public Sector)	300,000,000	158,625,248	211.5%	111.5%
12015	Withholding Tax on Bank Deposit	55,000,000	39,867,765	289.9%	189.9%
12016	Withholding Tax on Non-L/Liability Coys and Contractors	100,000,000	47,541,449	190.2%	90.2%
13001	Motor Vehicle Licenses	25,000,000	8,630,200	138.1%	38.1%
13002	Drivers Licenses & Learners Permit	8,000,000	5,300,000	265.0%	165.0%
14013	Motor Vehicle Registration & Weighting Fees	3,050,000	325,300	42.7%	-57.3%
14015	Miscellaneous, Road traffic Registration Fees	30,000	-	0.0%	-100.0%
14016	Stamp Duties and Penalties	750,000	577,496	308.0%	208.0%
14017	Taxi/Motor cycle Registration Fees	170,000	-	0.0%	-100.0%
15032	Proceeds from Number Plates	15,000,000	6,297,795	167.9%	67.9%
15032	Communcation Equipment Installation Permits	10t	-		
15032	Annual Communcation Equipment Installation Fees	10,000,000	-	0.0%	-100.0%
15032	Auto Mechanic registration Fees	2,000,000	-	0.0%	-100.0%
15032	Passegner Manifest and Way Bill	5,000,000	910,000	72.8%	-27.2%
	<b>Total State Taxes</b>	<b>2,761,000,000</b>	<b>1,143,101,865</b>	<b>165.6%</b>	<b>65.6%</b>
	<b>Other MDA Local Revenues</b>	<b>5,173,000,000</b>	<b>2,682,505,916</b>		
1	Other MDAs Remittances to Treasury Revenue Account		834,582,014		
	Other Ministry of Finance Revenues		187,784,779		
	Treasury (Bank Interest and Returns on Investmenets		539,684,687		
	Sport Council		80,000		
	JIRMA		2,000,000		
	Council Affairs		2,498,500		
	State Television		6,248,000		
	STOWA		2,955,272		
	Water Board		10,730,000		
	RUWASA		8,736,397		
	Scholarship Board		1,236,000		
	Research Institute		920,000		
	JISEPA		324,400		
	School of Nursing Hadejia		977,795		
	School of Nursing Birnin Kudu		10,286,639		
	School of Midfery Birnin Kudu		10,702,971		
	Rasheed Shekoni		1,400,145		
	Housing Authority		14,770,723		
	Binyaminu Usman Polytechnc		15,286,593		
	Model Capital School		44,444,075		
	Informatics		54,911,635		
	College of Education		92,718,683		
	CILS Ringim		50,871,710		
	Polytechnic		68,765,978		
	Sule Lamido University		82,483,637		
	Urban Development Board		3,400,000		
	Hospitals		90,620,596		
	Treasury (Bank Interest and Returns on Investmenets		543,084,687		
	<b>Recurrent Receipts from Local Govts.</b>				
18012	Grants & Reimbursement from Local Govts. (Special Services)	269,000,000	111,905,000	83.2%	66.4%
18012	Grants & Reimbursement from Local Govts. (Min of Local Govt.)	200,000,000	101,815,881	101.8%	103.6%
18012	Grants & Reimbursement from Local Govts. (Sule Lamido State University)	252,000,000	407,263,524	323.2%	546.5%
18012	Grants & Reimbursement from Local Govts. (Min of Water Res.)	466,000,000	194,128,540	83.3%	66.6%
18012	Grants & Reimbursement from Local Govts. (Min of Works)	600,000,000	222,058,000	74.0%	48.0%
18012	Grants & Reimbursement from Local Govts. (Local Govt Audit)	200,000,000	101,815,881	101.8%	103.6%
18012	Grants & Reimbursement from Local Govts. (LGSC)	400,000,000	203,631,762	101.8%	103.6%
18012	Grants & Reimbursement from Local Govts. (Rehabilitation Board)	82,000,000	42,558,600	103.8%	107.6%
18012	Grants & Reimbursement from Local Govts. (Religious Affairs )	110,000,000	45,225,000	82.2%	64.5%
18012	Grants & Reimbursement from Local Govts. (State Independent Electoral Commission)	10t	-		
	<b>Total Recurrent receipts from LGAs</b>	<b>2,579,000,000</b>	<b>1,430,402,188</b>	<b>110.9%</b>	<b>121.9%</b>

Mid year Implementation Report - Capital Expenditure								
Administrative Code	Item Descriptions	Responsible Agency	Approved Estimates	Total (First Quarter)	Total Secondar Quarter)	Mid Year Total (January to	Performance (Pro-rated)	Mid Year Variance
2400	Transfer from General Reserves		10,000,000,000	14,616,492,853	-	14,616,492,853	146.2%	46.2%
22000	External Loans & Internal Loans		6,232,000,000	1,750,000,000	300,112,702	2,050,112,702	65.8%	-34.2%
2300	Capital Grants, Contributions & Reimbursements		36,202,600,000	7,654,694,494	5,037,974,688	12,692,669,182	70.1%	-29.9%
2500	Other Capital Receipts		1,735,400,000	-	627,165,572	627,165,572	72.3%	-27.7%
			54,170,000,000	24,021,187,347	5,965,252,963	29,986,440,310	110.7%	10.7%
24000	<b>Transfer from General Reserves</b>							
24003	Expected Balance as at 1st January	MoF	10,000,000,000	14,616,492,853	-	14,616,492,853		
<b>Total - (Transfer from General Reserves)</b>			<b>10,000,000,000</b>	<b>14,616,492,853</b>	<b>-</b>	<b>14,616,492,853</b>	<b>0.0%</b>	<b>-100.0%</b>
<b>21000</b>	<b>Internal Loans &amp; External Loans</b>							
21005	FMoF / CBN Budget Support Loan	MoF	1,800,000,000	1,700,000,000	-	1,700,000,000		
22001	World Bank Loan (Fadama III)	JARDA	1,432,000,000	50,000,000	170,000,000	220,000,000		
22003	IFAD Loan	JARDA	1,700,000,000	-	130,112,702	130,112,702		
22003	IDB Loan for Integrated Agric. & Rural Dev. Project	JARDA	1,300,000,000	-	-	-		
<b>Total - (External Loans)</b>			<b>6,232,000,000</b>	<b>1,750,000,000</b>	<b>300,112,702</b>	<b>2,050,112,702</b>	<b>19.3%</b>	<b>-80.7%</b>
23000	<b>Capital Grants, Contributions &amp; Reimbursements</b>							
23002	Grants from National Trust Funds	SUBEB	4,610,000,000	4,710,635,242	-	4,710,635,242		
23007	Grants from International Organizations	SSG's Office	10t	-	-	-		
23007	Grants from International Organizations - EU/UNICEF/DFID Grants for WASHPrograms	RUWASA	1,297,300,000	-	601,053,830	601,053,830		
23007	Local Government Counterpart Contributions for EU/UNICEF/DFID Supported Water & Sanitation Programmes	RUWASA	625,020,000	-	257,594,499	257,594,499		
23007	Grants from International Organizations	JARDA	24,000,000	-	-	-		
23008	African Development Bank Agricultural Transformation Support Project (ATASP)	JARDA	1,700,000,000	8,129,000	23,164,504	31,293,504		
23009	Local Government Capital Contributions	MoF	4,000,000,000	2,000,000,000	1,500,000,000	3,500,000,000		
23010	Sustainable Development Goals Conditional Grants	MoF	600,000,000	-	-	-		
23012	TEFFUND Grant	COE	450,000,000	57,601,650	277,770,000	335,371,650		
23012	TEFFUND Grant	Jig Poly	480,000,000	-	-	-		
23012	TEFFUND Grant	SLU	600,000,000	50,886,875	188,605,472	239,492,347		
23012	Capitalised Local Govt 2% State University Contribution	SLU	548,000,000	171,991,729	119,497,794	291,489,523		
23012	Federal Government Reimbursements	MoF	12,600,000,000	-	-	-		
23012	UNICEF Grants for Nutrition and PHC Programmes	PHCDA	335,000,000	-	289,023,398	289,023,398		
23012	EU WSSSRP II Grants	MWR	363,000,000	-	-	-		
23012	World Bank Grant for Education Program	SUBEB	3,240,000,000	409,303,861	1,272,155,658	1,681,459,519		
23012	EU / World Bank Supported SLOGOR Projects	BEPD/SLOGOR	1,200,000,000	46,868,510	204,209,533	251,078,043		
	Save-One-Million-Lives Federal Grants	MoH	455,000,000	199,277,627	304,900,000	504,177,627		
	Federal Government Grant for Third National Urban Water Sector Reform Project (NUWSRP-3)	MWR	800,000,000	-	-	-		
	TB and Leprosy Grants by Netherlands Leprosy Relief and other Partners	MoH	25,280,000	-	-	-		
	Reimbursement by JASCO to the State	MoF	2,000,000,000	-	-	-		
	Sales of Stores Grains for Buffer	MoA	250,000,000	-	-	-		
<b>Total - (Grants and Reimbursements)</b>			<b>36,202,600,000</b>	<b>7,654,694,494</b>	<b>5,037,974,688</b>	<b>12,692,669,182</b>		
<b>24000</b>	<b>Other Miscellaneous Capital Receipts</b>							
24001	Parastatals Capitalized Revenues	MLG	10t	-	-	-		
24001	Parastatals Capitalized Revenues	LGA	10t	-	-	-		
24001	Parastatals Capitalized Revenues	LGSC	10t	-	-	-		
24001	Parastatals Capitalized Revenues	SHA	35,000,000	-	-	-		
24001	Parastatals Capitalized Revenues	Jig Poly	10t	-	-	-		
24001	Parastatals Capitalized Revenues	COE	10t	-	-	-		
24001	Sales of Condemned Stores	MoF	500,400,000	-	65,768,326	65,768,326		
	JIMSO	MoH	1,200,000,000	-	561,397,247	561,397,247		
<b>Total - (Other Miscellaneous Receipts)</b>			<b>1,735,400,000</b>	<b>-</b>	<b>627,165,572</b>	<b>627,165,572</b>		

JIGAWA STATE ESTIMATES, 2018						
Mid-Year Budget Implementation Report - Personnel Cost						
Administrative Code	Organizations	Personnel Cost	Q1 Outturns	Q2 Outturns	Total Outturns (Jan. - Jun.)	Prorated Performance
	<b>Consolidated Estimates</b>	<b>43,314,000,000</b>	<b>9,771,266,801</b>	<b>9,934,755,702</b>	<b>19,706,022,503</b>	<b>91%</b>
11100100101	Government House	29,100,000	7,018,690	6,988,189	<b>14,006,878</b>	<b>96%</b>
11100100201	Deputy Governor's Office	8,397,000	1,770,932	1,557,478	3,328,410	<b>79%</b>
11100100300	Directorate of Protocol	4,552,000	998,126	922,460	1,920,586	<b>84%</b>
11100100400	Due Process & Project Monitoring Bureau	29,929,000	5,293,316	5,457,563	10,750,878	<b>72%</b>
11100100700	Pilgrim Welfare Agency	41,095,000	8,611,153	8,420,977	17,032,130	<b>83%</b>
11100800100	State Emergency Management Agency	17,475,000	4,045,524	4,018,605	8,064,129	<b>92%</b>
11101300100	Administration & Finance Directorate	287,500,000	52,977,715	53,762,418	106,740,133	<b>74%</b>
11101300101	SSG's Office - Governor & Deputy Governor (CRFC)	16,260,000	4,065,000	4,065,000	8,130,000	<b>100%</b>
11101300200	Liaison Office Kaduna	5,740,000	1,279,575	1,279,575	2,559,150	<b>89%</b>
11101300300	Liaison Office Lagos	3,624,000	820,183	820,183	1,640,366	<b>91%</b>
11101300500	Liaison Office Abuja	4,665,000	1,013,448	949,389	1,962,837	<b>84%</b>
11101300600	Chieftaincy & Religious Affairs Department	142,000,000	33,846,294	33,846,294	67,692,589	<b>95%</b>
11101400100	Research, Evaluation and Political Affairs Directorate	4,352,000	887,441	887,441	1,774,883	<b>82%</b>
11101800100	Special Service Directorate	22,398,000	6,013,255	5,960,112	11,973,367	<b>107%</b>
11101800200	Council Affairs Department	824,000	78,090	78,090	156,180	<b>38%</b>
11200100100	State House of Assembly	399,902,000	79,941,435	74,739,444	154,680,879	<b>77%</b>
12500100100	Office of the Head of State Civil Service	201,600,000	38,448,510	33,840,913	72,289,423	<b>72%</b>
12500100200	Establishment and Service Matters Directorate	470,324,000	102,537,795	101,467,672	204,005,467	<b>87%</b>
12500100400	Directorate of Salary and Pension Administration	619,112,000	54,249,148	104,896,037	159,145,185	<b>51%</b>
12500100406	State Pension (Pension and Grtuities)	600,000,000	160,307,761	115,706,290.86	276,014,051	<b>92%</b>
12500100500	Manpower Development Institute	54,146,000	10,441,104	10,460,048	20,901,153	<b>77%</b>
12500100600	Guidance and Counselling Department	1,752,000	400,270	446,126	846,395	<b>97%</b>
14000100100	Office of the Auditor General	69,000,000	15,281,846	15,418,497	30,700,343	<b>89%</b>
14000100101	State Auditor General (CRFC)	5,428,000	1,450,649	1,325,862	2,776,511	<b>102%</b>
14000200100	Directorate of Local Government Audit	66,000,000	13,904,264	13,914,805	27,819,069	<b>84%</b>
14000200101	Office of the Auditor Gen. Local Govt. Audit (CRFC)	5,428,000	1,450,649	1,361,560	2,812,209	<b>104%</b>
14700100100	Civil Service Commission	7,263,000	1,516,432	1,560,068	3,076,500	<b>85%</b>
14700100101	Office of the Chairman and Members (CRFC)	16,158,000	4,317,978	4,367,521	8,685,499	<b>108%</b>
14700200100	Local Government Service Commission	9,000,000	983,073	983,073	1,966,147	<b>44%</b>
14700200101	Office of the Chairman and Members LCSC (CRFC)	21,328,000	5,699,793	5,209,491	10,909,284	<b>102%</b>
14800100100	State Independent Electoral Commission	6,636,000	1,574,076	1,574,076	3,148,153	<b>95%</b>
14800100101	Office of the SIEC Chairman and Members (CRFC)	42,268,000	10,115,582	11,721,403	21,836,985	<b>103%</b>
21500100100	Ministry of Agriculture & Natural Resources	322,669,000	78,996,561	78,200,580	157,197,140	<b>97%</b>
21502102100	Jigawa State Agricultural Research Institute	89,840,000	19,920,723	20,450,930	40,371,653	<b>90%</b>
21510200100	Jigawa State Agricultural & Rural Development Authc	365,155,000	88,504,209	87,745,397	176,249,606	<b>97%</b>
22000100100	Ministry of Finance & Economic Planning	330,444,000	71,530,167	71,093,331	142,623,498	<b>86%</b>
22000300100	Budget and Economic Planning Directorate	40,024,000	8,547,023	11,121,800	19,668,822	<b>98%</b>
22000300200	Economic Planning Board	-	-	-	-	-
22000700100	Office of the Accountant General	1,400,000,000	230,213,570	232,200,199	462,413,769	<b>66%</b>
22000700101	Accountant General Office (CRFC)	5,428,000	1,450,649	1,325,862	2,776,511	<b>102%</b>
22000800100	Board of Internal Revenue	108,385,000	22,035,222	22,043,885	44,079,107	<b>81%</b>
22000800101	Office of the Chairman Board of Internal Revenue (CRFC)	5,428,000	3,006,297	2,726,723	5,733,020	<b>211%</b>
22001200100	Jigawa State Bureau of Statistics	5,865,000	-	-	-	-
22200100100	Ministry of Commerce, Industries and Co-operatives	62,566,000	14,259,971	14,511,526	28,771,496	<b>92%</b>
22200100200	Mineral Resources Development Agency	8,869,000	2,017,131	2,030,542	4,047,672	<b>91%</b>
22200100300	State Investment Promotion Agency	13,760,000	-	-	-	-
22700600100	Directorate of Economic Empowerment	60,378,000	13,667,456	13,723,826	27,391,282	<b>91%</b>
23400100100	Ministry of Works & Transport	176,033,000	37,902,615	37,515,208	75,417,824	<b>86%</b>
23400400100	Jigawa Roads Maintenance Agency	10,820,000	2,450,619	2,451,236	4,901,855	<b>91%</b>
23400800300	Rural Electricity Board	28,674,000	6,492,936	6,475,839	12,968,775	<b>90%</b>
23400900100	Fire Service Directorate	75,166,000	16,210,485	16,276,110	32,486,595	<b>86%</b>
25200100100	Ministry of Water Resources	18,847,000	3,787,240	3,454,237	7,241,477	<b>77%</b>
25210200100	Jigawa state Water Board	161,443,000	36,618,861	35,903,609	72,522,470	<b>90%</b>
25210300100	Rural Water Supply and Sanitation Agency	31,880,000	6,796,436	6,717,113	13,513,549	<b>85%</b>
25210400100	Small Town Water Supply Agency	226,890,000	50,411,172	50,090,709	100,501,881	<b>89%</b>
26000100100	Ministry of Lands, Housing, Urban & Regional Plannir	76,500,000	15,654,975	15,575,291	31,230,265	<b>82%</b>
26000200100	Jigawa State Housing Authority	12,958,000	3,010,416	3,002,416	6,012,832	<b>93%</b>
26000300100	Urban Development Board	58,580,000	13,313,335	12,896,452	26,209,787	<b>89%</b>
26000400100	Dutse Capital Development Authority (DCDA)	68,796,000	17,493,192	17,418,754	34,911,945	<b>101%</b>
31800500100	High Court of Justice	438,291,000	98,750,904	79,671,909	178,422,814	<b>81%</b>

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31800600100	Sharia Court of Appeal	675,600,000	171,966,742	139,137,993	311,104,735	<b>92%</b>
31801100100	Judicial Service Commission	78,799,000	12,526,055	14,158,746	26,684,801	<b>68%</b>
32600100100	Ministry of Justice	126,563,000	31,287,113	28,746,408	60,033,521	<b>95%</b>
32600200200	Justice Sector and Law Reform Commission	20,935,000	5,104,274	4,728,215	9,832,489	<b>94%</b>
51400100100	Ministry of Women Affairs & Social Development	46,894,000	10,010,427	9,988,170	19,998,598	<b>85%</b>
51400100200	Jigawa State Rehabilitation Board	36,596,000	7,609,732	7,586,461	15,196,193	<b>83%</b>
51700100100	Ministry of Education, Science & Technology	2,868,000,000	662,950,592	676,991,294	1,339,941,886	<b>93%</b>
51700100200	State Educational Inspectorate & Monitoring Unit	1,244,000	282,863	282,863	565,726	<b>91%</b>
51700300100	State Universal Basic Education Board	220,000,000	40,917,074	40,364,783	81,281,857	<b>74%</b>
51700300103	Inspectorate Headquarters & Zones	149,500,000	37,685,823	38,335,397	76,021,221	<b>102%</b>
51700400100	Local Education Authority	16,200,000,000	3,667,211,601	3,758,076,952	7,425,288,552	<b>92%</b>
51700800100	Library Board	47,898,000	10,949,898	10,739,790	21,689,688	<b>91%</b>
51701000100	Agency for Mass Education	66,867,000	15,072,980	14,651,490	29,724,471	<b>89%</b>
51701100100	Nomadic Education Agency	417,899,000	104,496,979	105,428,056	209,925,034	<b>100%</b>
51701800100	Jigawa State Polytechnic	474,300,000	112,694,843	132,859,184	245,554,027	<b>104%</b>
51701800200	Bilyaminu Usman Polytechnic Hadejia	372,338,000	88,574,275	88,644,610	177,218,885	<b>95%</b>
51701900100	Jigawa State College of Education	979,391,000	247,199,941	249,767,520	496,967,461	<b>101%</b>
51702100100	Sule Lamido University	818,200,000	144,197,294	161,555,015	305,752,310	<b>75%</b>
51705500100	Science & Technical Education Board	482,868,000	121,967,249	125,145,492	247,112,741	<b>102%</b>
51705600100	Jigawa State Scholarship Board	7,964,000	2,053,865	2,030,351	4,084,216	<b>103%</b>
51705600200	Dutse Model / Capital School	150,500,000	35,122,787	36,185,755	71,308,542	<b>95%</b>
51706000100	Jigawa State College of Islamic Legal Studies	381,600,000	88,028,004	87,779,570	175,807,574	<b>92%</b>
51706100100	Institute of Information Technology	202,100,000	55,415,933	51,455,191	106,871,124	<b>106%</b>
51706300100	Islamic Education Bureau	718,763,000	178,813,381	184,455,312	363,268,693	<b>101%</b>
51706400100	Bamaina Academy	12,588,000	-	943,399	943,399	<b>15%</b>
52100100100	Ministry of Health	750,500,000	122,039,621	137,809,418	259,849,040	<b>69%</b>
52100100110	Babura General Hospital	192,300,000	42,729,762	44,049,460	86,779,222	<b>90%</b>
52100100111	Birnin Kudu General Hospital	373,000,000	84,180,506	85,166,947	169,347,453	<b>91%</b>
52100100112	Birniwa General Hospital	146,000,000	35,331,686	35,601,777	70,933,463	<b>97%</b>
52100100113	Dutse General Hospital	480,000,000	108,197,437	111,757,087	219,954,524	<b>92%</b>
52100100114	Gumel General Hospital	309,500,000	74,374,907	75,171,831	149,546,738	<b>97%</b>
52100100115	Gwaram Cottage Hospital	115,379,000	28,426,257	28,622,290	57,048,547	<b>99%</b>
52100100116	Hadejia General Hospital	509,000,000	123,245,522	125,593,228	248,838,750	<b>98%</b>
52100100117	Hadejia Tuberculosis and Leprosy Hospital	51,038,000	10,921,942	10,577,319	21,499,261	<b>84%</b>
52100100118	Jahun General Hospital	257,589,000	59,072,082	60,019,759	119,091,841	<b>92%</b>
52100100119	Kafin Hausa (Bulangu) Cottage Hospital	96,362,000	21,858,133	21,238,381	43,096,514	<b>89%</b>
52100100120	Kafin Hausa General Hospital	142,000,000	33,087,487	33,273,374	66,360,861	<b>93%</b>
52100100121	Kazaure General Hospital	398,678,000	83,381,475	84,320,541	167,702,015	<b>84%</b>
52100100122	Kazaure Psychiatric Hospital	39,544,000	8,549,328	8,651,916	17,201,245	<b>87%</b>
52100100123	Ringim General Hospital	238,000,000	54,869,161	54,802,838	109,671,999	<b>92%</b>
52100300100	Primary Health Care Development Agency	133,805,000	44,871,816	47,049,886	91,921,702	<b>137%</b>
52100300109	Primary Health Care Development LGA Management	4,066,000,000	1,006,369,670	1,030,281,998	2,036,651,668	<b>100%</b>
52110400107	School of Nursing Birnin Kudu	252,000,000	55,402,764	61,381,075	116,783,839	<b>93%</b>
52110400109	School of Nursing Hadejia	13,516,000	-	-	-	
52110600100	School of Health Technology	194,085,000	46,676,496	47,797,723	94,474,219	<b>97%</b>
52111600100	Rasheed Shekoni Specialist Hospital	774,000,000	196,529,262	200,943,242	397,472,504	<b>103%</b>
52300100100	Ministry of Information Youths, Sports and Culture	100,404,000	23,644,755	23,110,295	46,755,051	<b>93%</b>
52300200100	History and Culture Bureau	24,397,000	5,505,615	5,365,176	10,870,791	<b>89%</b>
52300300100	Jigawa State Television	50,700,000	12,103,191	11,889,121	23,992,312	<b>95%</b>
52300400100	Jigawa State Broadcasting Corporation (Radio)	105,619,000	23,993,695	23,898,028	47,891,723	<b>91%</b>
52300700100	Jigawa State Sports Council	71,000,000	12,897,954	16,285,059	29,183,014	<b>82%</b>
53500100100	Ministry of Environment	112,524,000	26,140,109	26,172,847	52,312,955	<b>93%</b>
53501600100	Jigawa State Environmental Protection Agency (JISEP)	290,650,000	67,839,870	68,090,931	135,930,800	<b>94%</b>
53505600100	Alternative Energy Agency	2,058,000	468,659	468,659	937,318	<b>91%</b>
55100100100	Ministry Of Local Government	50,000,000	12,036,646	12,697,333	24,733,979	<b>99%</b>

JIGAWA STATE ESTIMATES, 2018						
Mid-Year Budget Implementation Report - Personnel Cost						
Administrative Code	Organizations	Other Recurrent Expenditure	Q1 Outturns	Q1 Outturns	Total Outturns	Prorated Performan
	<b>Consolidated Estimates</b>	<b>24,222,000,000</b>	<b>4,451,464,827</b>	<b>4,816,996,200</b>	<b>9,268,461,027</b>	<b>77%</b>
11100100101	Government House	900,000,000	126,613,540	284,581,169	411,194,709	91%
11100100201	Deputy Governor's Office	310,000,000	75,181,179	82,915,161	158,096,341	102%
11100100300	Directorate of Protocol	180,000,000	48,978,900	144,136,054	193,114,954	215%
11100100400	Due Process & Project Monitoring Bureau	48,000,000	14,898,387	11,898,387	26,796,774	112%
11100100700	Pilgrim Welfare Agency	450,000,000	205,500,000	7,280,876	212,780,876	95%
11100800100	State Emergency Management Agency	100,000,000	8,554,898	23,351,587	31,906,485	64%
11101300100	Administration & Finance Directorate	343,000,000	83,991,491	176,898,530	260,890,022	152%
11101300200	Liaison Office Kaduna	4,800,000	900,000	1,335,000	2,235,000	93%
11101300300	Liaison Office Lagos	12,000,000	1,500,000	4,587,000	6,087,000	101%
11101300400	Liaison Office Kano	1,200,000	300,000	300,000	600,000	100%
11101300500	Liaison Office Abuja	40,000,000	7,474,000	5,568,100	13,042,100	65%
11101300600	Chieftaincy & Religious Affairs Department	45,000,000	19,836,821	43,803,202	63,640,023	283%
11101400100	Research, Evaluation and Political Affairs Directorate	55,000,000	19,135,500	7,054,000	26,189,500	95%
11101800100	Special Service Directorate	725,000,000	135,230,670	303,018,442	438,249,112	121%
11101800200	Council Affairs Department	9,200,000	3,691,500	12,100,000	15,791,500	343%
11200100100	State House of Assembly	1,910,000,000	492,276,176	620,218,177	1,112,494,354	116%
12500100100	Office of the Head of State Civil Service	363,000,000	75,698,417	114,503,653	190,202,070	105%
12500100200	Establishment and Service Matters Directorate	9,000,000	1,500,000	1,500,000	3,000,000	67%
12500100300	Manpower Development and Training Directorate	76,000,000	18,000,000	18,200,000	36,200,000	95%
12500100400	Directorate of Salary and Pension Administration	6,000,000	1,596,774	798,387	2,395,161	80%
12500100500	Manpower Development Institute	67,652,000	4,448,487	3,645,418	8,093,905	24%
12500100600	Guidance and Counselling Department	18,000,000	5,000,982	8,479,000	13,479,982	150%
14000100100	Office of the Auditor General	24,000,000	1,998,387	1,998,387	3,996,774	33%
14000200100	Directorate of Local Government Audit	94,000,000	22,701,160	25,106,382	47,807,542	102%
14700100100	Civil Service Commission	9,600,000	2,067,068	1,854,815	3,921,883	82%
14700200100	Local Government Service Commission	286,000,000	121,829,865	-	121,829,865	85%
14800100100	State Independent Electoral Commission	40,000,000	8,990,280	8,648,233	17,638,513	88%
21500100100	Ministry of Agriculture & Natural Resources	18,000,000	10,606,542	12,492,061	23,098,603	257%
21502102100	Jigawa State Agricultural Research Institute	3,600,000	900,000	900,000	1,800,000	100%
21510200100	Jigawa State Agricultural & Rural Development Authority	12,000,000	2,054,176	3,615,268	5,669,444	94%
21511511500	Farmers And Herdsman Board	3,600,000	1,392,000	900,000	2,292,000	127%
22000100100	Ministry of Finance & Economic Planning	1,400,000,000	96,548,602	322,404,393	418,952,995	60%
22000300100	Budget and Economic Planning Directorate	19,000,000	1,398,387	4,159,387	5,557,774	59%
22000300103	Contingency Fund Provision	400,000,000	-	-	-	0%
22000300200	Economic Planning Board	4,400,000	7,020,000	7,425,000	14,445,000	657%
22000700100	Office of the Accountant General	24,000,000	1,500,000	1,000,000	2,500,000	21%
22000700101	Accountant General Office (CRFC)	54,000,000	13,500,000	9,000,000	22,500,000	83%
22000700107	Treasury Department (Stabilization Fund Provision)	600,000,000	107,916,666	71,944,444	179,861,110	60%
22000700110	Debt Management Unit	4,442,000,000	569,205,894	380,249,182	949,455,076	43%
22000800100	Board of Internal Revenue	37,000,000	6,598,258	10,918,387	17,516,645	95%
22001200100	Jigawa State Bureau of Statistics	14,400,000	-	-	-	0%
22200100100	Ministry of Commerce, Industries and Co-operatives	22,000,000	16,620,879	4,009,206	20,630,085	188%
22200100200	Mineral Resources Development Agency	4,000,000	300,000	300,000	600,000	30%
22200100300	State Investment Promotion Agency	30,000,000	3,000,000	3,840,000	6,840,000	46%
22700600100	Directorate of Economic Empowerment	9,800,000	1,098,387	1,098,387	2,196,774	45%
23400100100	Ministry of Works & Transport	1,219,000,000	403,460,076	228,575,852	632,035,928	104%
23400400100	Jigawa Roads Maintenance Agency	24,000,000	948,387	948,387	1,896,774	16%
23400800300	Rural Electricity Board	164,000,000	41,226,406	27,523,594	68,750,000	84%
23400900100	Fire Service Directorate	7,200,000	1,800,000	1,800,000	3,600,000	100%
25200100100	Ministry of Water Resources	921,100,000	252,350,296	146,011,388	398,361,684	86%
25210200100	Jigawa state Water Board	22,400,000	5,809,539	4,598,001	10,407,540	93%
25210300100	Rural Water Supply and Sanitation Agency	7,200,000	700,000	1,050,000	1,750,000	49%
25210400100	Small Town Water Supply Agency	16,400,000	2,251,000	2,804,000	5,055,000	62%
26000100100	Ministry of Lands, Housing, Urban & Regional Planning	18,000,000	2,700,000	5,859,363	8,559,363	95%
26000200100	Jigawa State Housing Authority	13,000,000	1,640,992	1,148,740	2,789,732	43%
26000300100	Urban Development Board	12,000,000	2,160,000	2,000,000	4,160,000	69%
26000400100	Dutse Capital Development Authority (DCDA)	42,850,000	10,800,000	14,304,000	25,104,000	117%
31800500100	High Court of Justice	150,000,000	16,050,000	48,179,660	64,229,660	86%
31800600100	Sharia Court of Appeal	90,000,000	11,100,000	24,344,000	35,444,000	79%
31801100100	Judicial Service Commission	20,500,000	3,730,678	11,264,033	14,994,711	146%
32600100100	Ministry of Justice	114,000,000	24,923,400	15,092,581	40,015,981	70%
32600200200	Justice Sector and Law Reform Commission	210,400,000	798,387	1,098,387	1,896,774	36%

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51400100100	Ministry of Women Affairs & Social Development	13,000,000	8,063,954	7,123,151	15,187,105	234%
51400100200	Jigawa State Rehabilitation Board	540,000,000	194,849,200	30,384,000	225,233,200	83%
51700100100	Ministry of Education, Science & Technology	2,459,000,000	398,609,344	378,332,953	776,942,297	63%
51700100200	State Educational Inspectorate & Monitoring Unit	18,000,000	3,600,000	3,600,000	7,200,000	80%
51700300100	State Universal Basic Education Board	942,372,000	29,986,528	190,307,439	220,293,967	47%
51700300103	Inspectorate Headquarters & Zones	10t	-	-	-	-
51700800100	Library Board	3,600,000	450,000	800,000	1,250,000	69%
51701000100	Agency for Mass Education	5,400,000	700,776	1,050,792	1,751,568	65%
51701100100	Nomadic Education Agency	8,350,000	2,550,000	2,550,000	5,100,000	122%
51701800100	Jigawa State Polytechnic	86,000,000	24,731,250	40,269,194	65,000,444	151%
51701800200	Bilyaminu Usman Polytechnic Hadejia	60,000,000	19,805,017	18,733,023	38,538,040	128%
51701900100	Jigawa State College of Education	110,000,000	37,416,960	54,624,073	92,041,033	167%
51702100100	Sule Lamido University	378,500,000	75,466,381	77,229,024	152,695,405	81%
51705500100	Science & Technical Education Board	430,000,000	75,484,420	130,755,200	206,239,620	96%
51705600100	Jigawa State Scholarship Board	1,206,000,000	75,151,900	214,557,073	289,708,973	48%
51705600200	Dutse Model / Capital School	100,000,000	18,811,832	17,535,029	36,346,861	73%
51706000100	Jigawa State College of Islamic Legal Studies	70,000,000	20,772,760	15,899,300	36,672,060	105%
51706100100	Institute of Information Technology	220,500,000	18,109,509	35,011,683	53,121,191	48%
51706300100	Islamic Education Bureau	490,000,000	39,733,650	98,373,665	138,107,315	56%
51706400100	Bamaina Academy	6,000,000	1,200,000	1,200,000	2,400,000	80%
52100100100	Ministry of Health	172,000,000	112,882,249	33,886,080	146,768,329	171%
52100100110	Babura General Hospital	4,000,000	737,155	725,297	1,462,452	73%
52100100111	Birnin Kudu General Hospital	4,000,000	731,132	705,337	1,436,469	72%
52100100112	Birniwa General Hospital	4,000,000	720,116	691,931	1,412,047	71%
52100100113	Dutse General Hospital	4,250,000	601,610	484,667	1,086,277	51%
52100100114	Gumel General Hospital	4,000,000	682,118	572,827	1,254,945	63%
52100100115	Gwaram Cottage Hospital	2,300,000	900,000	450,000	1,350,000	117%
52100100116	Hadejia General Hospital	4,250,000	680,579	331,648	1,012,227	48%
52100100117	Hadejia Tuberculosis and Leprosy Hospital	1,450,000	491,880	423,490	915,370	126%
52100100118	Jahun General Hospital	4,000,000	742,912	725,018	1,467,931	73%
52100100119	Kafin Hausa (Bulangu) Cottage Hospital	2,300,000	450,000	450,000	900,000	78%
52100100120	Kafin Hausa General Hospital	4,000,000	749,273	701,893	1,451,167	73%
52100100121	Kazaure General Hospital	4,000,000	524,231	370,101	894,332	45%
52100100122	Kazaure Psychiatric Hospital	1,450,000	300,000	300,000	600,000	83%
52100100123	Ringim General Hospital	4,000,000	741,931	684,204	1,426,135	71%
52100200100	Jigawa State Agency for the Control of AIDS	1,800,000	-	422,000	422,000	47%
52100300100	Primary Health Care Development Agency	64,612,000	12,485,516	9,348,387	21,833,903	68%
52100300200	Auyo Local Govt. PHCD Management Office	4,300,000	750,000	750,000	1,500,000	70%
52100300300	Babura Local Govt. PHCD management Office	3,950,000	780,000	780,000	1,560,000	79%
52100300400	Birnin Kudu Local Govt. PHCD Management Office	3,755,000	780,000	780,000	1,560,000	83%
52100300500	Birniwa Local Govt. PHCD Management Office	4,490,000	780,000	780,000	1,560,000	69%
52100300600	Buji Local Govt. PHCD Management Office	4,700,000	700,000	1,050,000	1,750,000	74%
52100300700	Dutse Local Govt. PHCD Management Office	3,800,000	780,000	571,605	1,351,605	71%
52100300800	Gagarawa Local Govt. PHCD Management Office	5,951,000	750,000	750,000	1,500,000	50%
52100300900	Garki Local Govt. PHCD Management Office	4,240,000	720,000	1,080,000	1,800,000	85%
52100301000	Gumel Local Govt. PHCD Management Office	5,885,000	780,000	780,000	1,560,000	53%
52100301100	Guri Local Govt. PHCD Management Office	3,400,000	750,000	750,000	1,500,000	88%
52100301200	Gwaram Local Govt. PHCD Management Office	4,666,000	1,120,000	1,680,000	2,800,000	120%
52100301300	Gwiwa Local Govt. PHCD Management Office	3,500,000	780,000	780,000	1,560,000	89%
52100301400	Hadejia Local Govt. PHCD Management Office	3,440,000	660,000	660,000	1,320,000	77%
52100301500	Jahun Local Govt. PHCD Management Office	4,300,000	780,000	780,000	1,560,000	73%
52100301600	Kafin Hausa Local Govt. PHCD Management office	4,164,000	780,000	780,000	1,560,000	75%
52100301700	Kaugama Local Govt. PHCD Management office	4,165,000	780,000	780,000	1,560,000	75%
52100301800	Kazaure Local Govt. PHCD Management Office	4,000,000	780,000	720,000	1,500,000	75%
52100301900	Kiri Kasamma Local Govt. PHCD Management Office	3,160,000	780,000	780,000	1,560,000	99%
52100302000	Kiyawa Local Govt. PHCD Management Office	5,250,000	459,846	1,077,455	1,537,300	59%
52100302100	Maigatari Local Govt. PHCD Management Office	5,680,000	460,000	1,080,000	1,540,000	54%
52100302200	Mallam Madori Local Govt. PHCD Management Office	3,720,000	469,065	1,095,959	1,565,024	84%
52100302300	Miga local Govt. PHCD Management Office	3,130,000	780,000	520,000	1,300,000	83%
52100302400	Ringim Local Govt. PHCD Management Office	3,750,000	750,000	750,000	1,500,000	80%
52100302500	Roni Local Govt. PHCD Management Office	4,000,000	700,000	1,050,000	1,750,000	88%
52100302600	Sule Tankarkar Local Govt. PHCD Management Office	6,608,000	750,000	750,000	1,500,000	45%
52100302700	Taura Local Govt. PHCD Management Office	4,100,000	880,000	1,080,000	1,960,000	96%
52100302800	Yankwashi Local Govt. PHCD Management Office	4,000,000	750,000	750,000	1,500,000	75%
52110400103	Office of the Provost College of Nursing & Midwifery	43,000,000	2,116,710	1,000,000	3,116,710	14%
52110400107	School of Nursing Birnin Kudu	15,000,000	1,195,928	7,434,684	8,630,611	115%
52110400108	School of Midwifery Birnin Kudu	11,600,000	8,874,000	1,828,971	10,702,971	185%

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52110400109	School of Nursing Hadejia	12,000,000	-	475,000	475,000	<b>8%</b>
52110600100	School of Health Technology	86,000,000	14,449,881	25,911,423	40,361,304	<b>94%</b>
52111600100	Rasheed Shekoni Specialist Hospital	90,000,000	3,680,655	10,135,843	13,816,499	<b>31%</b>
52300100100	Ministry of Information Youths, Sports and Culture	66,000,000	21,517,555	11,305,839	32,823,393	<b>99%</b>
52300200100	History and Culture Bureau	12,160,000	948,387	1,960,387	2,908,774	<b>48%</b>
52300300100	Jigawa State Television	16,600,000	3,700,000	5,550,000	9,250,000	<b>111%</b>
52300400100	Jigawa State Broadcasting Corporation (Radio)	38,450,000	1,096,144	646,801	1,742,945	<b>9%</b>
52300500100	Jigawa State Printing Press	9,600,000	450,000	405,526	855,526	<b>18%</b>
52300700100	Jigawa State Sports Council	48,650,000	10,281,500	21,267,500	31,549,000	<b>130%</b>
53500100100	Ministry of Environment	9,600,000	1,200,000	3,012,681	4,212,681	<b>88%</b>
53501600100	Jigawa State Environmental Protection Agency (JISEPA)	36,000,000	9,549,194	9,000,000	18,549,194	<b>103%</b>
53505600100	Alternative Energy Agency	1,800,000	1,112,500	450,000	1,562,500	<b>174%</b>
55100100100	Ministry Of Local Government	100,000,000	41,345,847	39,180,382	80,526,229	<b>161%</b>

JIGAWA STATE ESTIMATES, 2018						
Mid-Year Budget Implementation Report - Capital Expenditure						
Administrative Code	Project Descriptions	Approved Estimates	Actual Expenditure (Jan. - June)	Performance (Pro-rated)	Q1 Variance	
Code	Item Description	Column1	Approved Estimates 20182	Approved Estimates 2019	Approved Estimates 2020	
<b>Consolidated Capital Expenditure Estimates</b>		<b>71,134,000,000</b>	<b>25,854,298,580</b>	<b>72.7%</b>	<b>-27.3%</b>	
<b>01</b>	<b>Administrative</b>	<b>3,277,050,000</b>	<b>769,568,183</b>	<b>47.0%</b>	<b>-53.0%</b>	
<b>02</b>	<b>Economic</b>	<b>39,784,900,000</b>	<b>16,022,546,577</b>	<b>80.5%</b>	<b>-19.5%</b>	
<b>03</b>	<b>Law &amp; Justice</b>	<b>234,000,000</b>	<b>28,863,490</b>	<b>24.7%</b>	<b>-75.3%</b>	
<b>04</b>	<b>Social</b>	<b>27,838,050,000</b>	<b>9,033,320,330</b>	<b>64.9%</b>	<b>-35.1%</b>	
<b>01</b>	<b>Administrative</b>	<b>3,277,050,000</b>	<b>769,568,183</b>	<b>-</b>	<b>-</b>	
<b>011100100101</b>	<b>Government House</b>					
010011	Procurement of Official and Utility Vehicles for Government Agencies	300,000,000				
<b>011100100201</b>	<b>Deputy Governor's Office</b>					
010000	Deputy Governor's Office Special Expenditure	10t				
<b>011100100700</b>	<b>Pilgrim Welfare Agency</b>					
010039	Pilgrims Welfare Agency (Special Expenditure Provision)	7,050,000				
<b>011100800100</b>	<b>State Emergency Management Agency</b>					
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	50,000,000	12,402,200			
<b>011101300100</b>	<b>Administration &amp; Finance Directorate</b>					
010001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	120,000,000				
010002	Administration & Finance (Special Expenditure)	10,000,000				
010019	Counterpart Funding Of UNICEF Assisted Programs	15,000,000				
010032	UNICEF Assisted Budget Support Programs	10t				
<b>011101300600</b>	<b>Chieftaincy &amp; Religious Affairs Department</b>					
010038	Religious Affairs Projects	1,190,000,000	380,737,821			
<b>011101800100</b>	<b>Special Service Directorate</b>					
010014	Provision Security Installations and Equipment	10,000,000	36,342,520			
<b>011200100100</b>	<b>State House of Assembly</b>					
010010	House of Assembly Project & Other Asset Acquisitions	200,000,000	76,035,632			
020505	House of Assembly Speaker's and Deputy Speaker's Residences	10t				
020506	Legislative Quarters / Residences	1,100,000,000	237,331,534			
<b>012500100100</b>	<b>Office of the Head of State Civil Service</b>					
010003	Office Of The Head Of Service - Government-wide Special Expenditure Provision	30,000,000				
012500100400	Directorate of Salary and Pension Administration					
010037	Salary and Pension Administration (Special Expenditure)	5,000,000				
<b>012500100500</b>	<b>Manpower Development Institute</b>					
010016	Manpower Development Institute Projects & Programmes	150,000,000	3,000,000			
<b>014000100100</b>	<b>Office of the Auditor General</b>					
010018	Office For Resident Auditors	10,000,000				
<b>014000200100</b>	<b>Directorate of Local Government Audit</b>					
010006	Directorate Of Local Government Audit Programmes	30,000,000	23,718,476			
<b>014700200100</b>	<b>Local Government Service Commission</b>					
010008	Local Government Service Commission (Special Expenditure)	35,000,000				
<b>014800100100</b>	<b>State Independent Electoral Commission</b>					
010009	State Independent Electoral Commission Headquarters	15,000,000				
<b>02</b>	<b>Economic</b>	<b>39,784,900,000</b>	<b>16,022,546,577</b>			
<b>021500100100</b>	<b>Ministry of Agriculture &amp; Natural Resources</b>					
020005	Purchase Of Grains For Buffer Stock	50,000,000				
020006	Commercial Agriculture Credit Scheme Projects & Programmes Interventions	2,000,000,000				
020009	Food and Nutrition Agric. Support & Interventions	10,000,000				
020010	Agricultural Planning and Information System Development	5,000,000	2,799,500			
020012	Farm Settlements and Farm Clusters Development and Support	30,000,000				
020014	Field Crop Protection and Termite Control	45,000,000				
020015	Horticultural Crops Development	15,000,000				
020016	Fertilizer Procurement	10t				
020017	Crop Rehabilitation Programme	15,000,000				
020018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	10t				
020020	Veterinary Clinics	40,000,000				
020022	Disease Control and Eradication Scheme	40,000,000				
020026	Livestock Investigation and Breeding Centres	12,000,000				
020028	Fish Seedling Multiplication	10,000,000				
020029	Artisan Fisheries Development	10,000,000	5,464,500			
020030	Meat Inspection and Hygiene Promotion	5,000,000				
020031	Avian Influenza Control Project	6,000,000	1,836,000			
020033	Borehole - Based Minor Irrigation Scheme	150,000,000	45,214,300			
<b>021502102100</b>	<b>Jigawa State Agricultural Research Institute</b>					
020011	Jigawa State Agricultural Research Institute	100,000,000				
<b>021510200100</b>	<b>Jigawa State Agricultural &amp; Rural Development Authority</b>					
020000	Agricultural Development and Extension (JARDA)	500,000,000	49,136,550			
020001	Climate Change and Adaptation Project (IFAD)	1,700,000,000	72,885,001			
020002	Fadama III Development Project (World Bank)	1,432,000,000	68,879,483			
020003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)	1,200,000,000				
020004	Agricultural Transformation Support Project (AfDB)	1,700,000,000	23,245,931			
020008	Sasakawa Agricultural Support Projects	48,000,000				
021511511500	Farmers And Herdsman Board					
020032	Development Of Farm Settlement and Grazing Reserves	200,000,000				
<b>022000100100</b>	<b>Ministry of Finance &amp; Economic Planning</b>					

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010020	Ministry of Finance SIFMS Project & Treasury Computerization		5,000,000			-
010021	Ministry Of Finance (Special Expenditure)		10,000,000			-
020065	Ministry of Finance Incorporated Investment Fund		300,000,000	50,398,329		-
<b>022000300100</b>	<b>Budget and Economic Planning Directorate</b>					-
010025	Social and Economic Studies and Research		4,400,000			-
010026	Budget Computerization and SIFMS Project		10,500,000			-
010027	Statistical Surveys and Publications					-
010028	Sustainable Development Goals Coordination and Monitoring		625,000,000			-
010029	SOCU State Social Register Development and Maintenance		12,000,000			-
010030	Social Investment Programs Support & Coordination	10t				-
010031	Food and Nutrition Programme (Co-Ordination and Monitoring)		2,000,000			-
010033	Development Assistance State Counterpart-Funding & Donor Coordination Activities		10,000,000	3,000,000		-
010034	E U / World Bank Supported State & Local Governance Reform Project (SLOGOR)		1,200,000,000	46,868,510		-
<b>022000800100</b>	<b>Board of Internal Revenue</b>					-
010022	Internal Revenue Service Headquarter & Area Office Projects and Procurements		10,000,000	17,494,000		-
010023	Internal Revenue Service Security Documents	10t				-
010024	Internal Revenue Service Stamp Duty Machine		5,000,000	4,914,000		-
<b>022001200100</b>	<b>Jigawa State Bureau of Statistics</b>					-
010027	Statistical Surveys and Publications		12,000,000			-
<b>022200100100</b>	<b>Ministry of Commerce, Industries and Co-operatives</b>					-
020050	Business Development Support Services		40,000,000			-
020053	Maigatari Trade - Free Zone Project		70,000,000	861,685		-
020054	Major Markets Development		28,000,000	1,153,000		-
020055	Consumer Protection Committee Activities		7,500,000			-
020059	Small Industrial Equipment Leasing	10t				-
020064	Tourism Promotion Activities		10,000,000			-
020066	Trade Fairs, Road Shows and Business Promotion Support		16,000,000			-
020067	Nigeria-Niger Economic and Trade Development Corridor		10,000,000			-
<b>022200100200</b>	<b>Mineral Resources Development Agency</b>					-
020062	Raw Materials Display Centre		10,000,000			-
020063	Solid Minerals Development		12,000,000	9,626,000		-
<b>022200100300</b>	<b>State Investment Promotion Agency</b>					-
020068	Investment Promotion / One-Stop-Shop Support Services		12,000,000			-
<b>022700600100</b>	<b>Directorate of Economic Empowerment</b>					-
020056	Development and Support to Business Cooperatives for Economic Empowerment	10t				-
020057	Development and Maintenance of Skills Acquisition Centers		50,000,000	17,184,500		-
020058	Micro Credit and Business Start-ups Support		220,000,000			-
020060	Agro-Processing Equipment Leasing		50,000,000			-
020061	Women and Youths Artisans and Skills Development Initiatives		110,000,000	19,068,000		-
<b>023400100100</b>	<b>Ministry of Works &amp; Transport</b>					-
020300	Construction Of Bridges and Major Culverts		50,000,000			-
020301	Upgrading Of Rural (Feeder) Roads		4,000,000,000	3,516,096,068		-
020302	Road and Other Projects Consultancies		100,000,000	75,204,789		-
020303	Babura - Yarkiryra Road		1,000,000,000	741,622,274		-
020304	Sukullifi - Kale - Gunka - Harbo - Tsakuwawa Road	10t				-
020306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road		500,000,000	55,426,633		-
020307	Arawa - Baturiya - Musari - Abunabo - Kadira - Guri Road		1,300,000,000	1,534,619,792		-
020309	Maigatari - Birniwa Western By-Psss Road (Maigatari - Kongon Giwa, Maigarmaka - Galadi - Karmashi -		1,500,000,000	948,371,635		-
020310	Roni - Mahuta - Bashe - Kaya - Tsakani - Gangare - Amaryawa Road	10t				-
020311	Kila - Budinga - Ranbazau - Tsangarwa - Nahuce - Isawa - Maruta - Dabaja - Jikas - Zandam Na Goggo		400,000,000	945,604,633		-
020312	Andaza - Tsurma - Tinilbu - Kanwa - Atawani - Magama - Damatuwa - Gadewa Road	10t				-
020314	Kijawal - Dabi Road		30,000,000			-
020315	Bamaina - Zazika Roads	10t				-
020316	Kyarama - Kagadama - Gasakoli Road	10t				-
020317	Kwanar Medi - Danzomo - Garki Road with a spur to Takatsaba		500,000,000			-
020318	Girimbo - Gantsa - Sara Road		500,000,000			-
020319	Dutse - Madobi - Katanga - Dangoli with a spur from Madobi to Baranda		300,000,000	696,522,431		-
020320	Balago - Dumadumin Toka Road		300,000,000			-
020321	Gudicin - Aguyaka Road		200,000,000			-
020324	State Capital Road Networks		1,200,000,000	374,977,299		-
020325	Construction of Township Roads		3,000,000,000	2,318,451,939		-
020328	Feeder Roads Project		1,500,000,000	831,428,104		-
020329	Dutse Airport Projects		300,000,000	38,768,952		-
020331	State Driving School		22,000,000			-
020332	Vehicle Inspection Office Operations		2,000,000			-
020516	Provision Of Street Lights In Urban Centres		975,000,000	349,765,402		-
020517	Dutse Street Lights		100,000,000	15,821,591		-
<b>023400400100</b>	<b>Jigawa Roads Maintenance Agency</b>					-
020322	Special Roads Routine Maintenance		250,000,000	200,321,191		-
020323	Purchase and Refurbishing Of Roads Construction Plants and Equipment		50,000,000			-
020326	Maintenance of Township Roads		50,000,000			-
<b>023400800300</b>	<b>Rural Electricity Board</b>					-
020100	New Rural Electrification Projects		550,000,000	168,154,704		-
020101	Completion Of Ongoing Electrification Projects		100,000,000			-
020102	Maintenance / Upgrading Of Existing Electrification Projects		75,000,000	13,205,327		-
020103	State Independent Power Plants (IPP) Projects	10t				-
020104	Electrification Projects Plants and Equipments		70,000,000	1,436,547		-

<b>023400900100</b>	<b>Fire Service Directorate</b>				
010012	Procurement Of Fire Fighting Vehicles and Equipment		35,000,000		-
010013	State Fire Service Headquarter		39,000,000		-
<b>025200100100</b>	<b>Ministry of Water Resources</b>				
020410	EU - Supported Water Supply and Sanitation Sector Reform (Small Town)Projects		513,000,000	45,300,000	-
020421	Greater Dutse Water Supply Scheme		250,000,000	316,104,128	-
020422	Rehabilitation Of Existing Dams		80,000,000		-
020423	Hydro-Metrological Stations		22,000,000		-
020426	Water Sector Policy Planning, Monitoring and Evaluation		6,000,000		-
<b>025210200100</b>	<b>Jigawa state Water Board</b>				
020413	Shuwarin Water Supply Scheme	10t			-
020414	Water Supply To New Layouts and Low Cost Housing Estates.		5,000,000	7,833,750	-
020415	Improvement Of Water Supply Scheme In Local Govt. Headquarters		305,500,000	311,477,500	-
020416	Rehabilitation Of Existing Urban Water Supply Schemes		20,000,000		-
020417	Urban Water Supply Workshop Tools, Equipment and Utility Vehicles		5,000,000		-
020418	Water Supply Laboratory				-
020419	Rehabilitation and Additional Boreholes To Existing Water Scheme		150,000,000	14,317,000	-
020420	FGN-Supported 3rd-National Urban Water Sector Reform Program		800,000,000		-
020424	Reinforcement Of Birnin Kudu Regional Water Supply Schemes		2,250,000		-
020425	Reinforcement Of Kazaure Regional Water Supply Schemes		2,600,000		-
<b>025210300100</b>	<b>Rural Water Supply and Sanitation Agency</b>				
020400	Rural Water Supply - Utility Vehicles and Mechanical Equipments		8,000,000	9,899,153	-
020401	Rural Water Supply Projects		2,518,000,000	858,648,329	-
020402	Food and Nutrition ( Water & Sanitation Related) Programmes		5,000,000		-
020403	Water Sanitation and Hygiene Promotion		1,159,000,000	18,805,518	-
<b>025210400100</b>	<b>Small Town Water Supply Agency</b>				
020404	Rehabilitation Of Existing Small Towns Water Supply Schemes		170,000,000	675,000	-
020406	Reinforcement Of Trunk Mains and Improvement Of Reticulations		16,000,000		-
020407	Establishment Of New Motorised Water Schemes In Small Towns	10t			-
020408	Installation Of Solar Based Power Plants		1,612,000,000	607,425,262	-
020411	STOWA Water Supply Inventory, Planning, and M & E Activities		25,000,000		-
020412	Power Connection To Water Supply Schemes		3,000,000		-
<b>026000100100</b>	<b>Ministry of Lands, Housing, Urban &amp; Regional Planning Development</b>				
020500	New Government House (Existing & Additional Structures and Facilities)		120,000,000		-
020501	Commissioners Residences (G-9 Quarters)		10,000,000		-
020507	Provision of SSG and HOS Official Residences		50,000,000	29,131,563	-
020518	Land and Property Compensation		300,000,000	89,259,692	-
020519	Systematic Land Registration and Land Management Information System		100,000,000		-
020520	Development Of Layouts and Acquired Lands		45,000,000	4,500,000	-
020521	Aerial Photography and Mapping		10,000,000	3,700,000	-
020522	Acquisition Of Lithographic and Survey Equipment		15,000,000		-
020523	Ministry Of Lands Headquarters and Zonal Land Registries		10,000,000	9,657,822	-
026000200100	Jigawa State Housing Authority				-
020502	Low Cost Housing Scheme		105,150,000		-
020503	Commercial Low-cost Housing Scheme	10t			-
<b>026000300100</b>	<b>Urban Development Board</b>				
020511	Development of Master Plan For Urban Centres		35,000,000		-
020513	Urban Development Engineering Workshop, Equipment and Materials		10,000,000		-
020515	Urban Development Plants & Development Control Equipment and Materials		65,000,000	1,000,000	-
<b>026000400100</b>	<b>Dutse Capital Development Authority (DCDA)</b>				
020514	State Capital Development Projects		60,000,000	428,983,260	-
<b>03</b>	<b>Law &amp; Justice</b>		<b>234,000,000</b>	<b>28,863,490</b>	
<b>031800500100</b>	<b>High Court of Justice</b>				
020504	High Court Judge Houses		8,000,000		-
040002	Magistrate Courts and Other Court Buildings (Rehabilitation)		27,000,000		-
040003	High Court Of Justice (Special Expenditure)		20,000,000		-
<b>031800600100</b>	<b>Sharia Court of Appeal</b>				
020509	Renovation Of Shari'a Courts Residences	10t			-
040004	Sharia Courts Structures		20,000,000		-
040005	Sharia Court Of Appeal		14,000,000		-
<b>031801100100</b>	<b>Judicial Service Commission</b>				
040001	Judicial Service Commission Headquarters		25,000,000	9,931,931	-
<b>032600100100</b>	<b>Ministry of Justice</b>				
040007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects		120,000,000	18,931,559	-
<b>05</b>	<b>Social</b>		<b>27,838,050,000</b>	<b>9,033,320,330</b>	
<b>051400100100</b>	<b>Ministry of Women Affairs &amp; Social Development</b>				
060300	Women Development Programme		60,000,000	17,959,500	-
060301	Reformatory School K/Hausa		2,000,000		-
060302	Child Development Programme		10,000,000	2,500,000	-
060304	Planning Research & Statistics for Women and Social Development		6,250,000		-
060306	V V F Hostel Jahun		5,000,000	906,000	-
060308	Government Zonal Social Welfare Offices		15,000,000		-
<b>051400100200</b>	<b>Jigawa State Rehabilitation Board</b>				
060308	Government Zonal Social Welfare Offices				-
060310	Social Welfare Programme Activities		2,100,000,000	397,100,000	-
060311	Social Rehabilitation Programme Activities		37,000,000	1,400,000	-
<b>051700100100</b>	<b>Ministry of Education, Science &amp; Technology</b>				
060014	Development and Maintenance of Senior Secondary School Structures and Facilities		1,500,000,000	567,905,729	-
060015	Procurement Schools Furniture for Senior Secondary Schools		180,000,000	89,047,663	-

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060016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools		100,000,000			-
060017	Ministry of Education State Headquarters and Zonal Offices		230,000,000	24,885,000		-
060037	Global Partnership for Education Support Program in Jigawa State (World Bank Supported)		3,250,000,000	1,681,459,519		-
060038	Establishment of Jigawa State College of Remedial Studies, Babura		200,000,000	6,999,500		-
<b>051700300100</b>	<b>State Universal Basic Education Board</b>					-
060002	Basic Education - Provision Primary & Junior Secondary Structures		5,572,000,000	2,944,310,835		-
060004	SUBEB Headquarters Special (Basic) Education Programme		60,000,000	26,999,500		-
060005	Basic Education - Rehabilitation & Major Maintenance of Primary and Junior Secondary School Structures		30,000,000			-
060006	Islamic / Quranic Education for Primary & Junior Secondary Schools		752,000,000	21,796,204		-
060007	Procurement of Instructional Materials and Furniture for Basic Education		230,000,000			-
060008	Basic Education Food and Nutrition Interventions and Support		6,000,000			-
060010	UBEC Basic Education Special Intervention Programme (Capacity Building and Instructional Materials)		300,000,000			-
060039	Special (Basic ) Education Programme		40,000,000			-
<b>051700800100</b>	<b>Library Board</b>					-
060033	Development of Libraries		24,000,000			-
<b>051701000100</b>	<b>Agency for Mass Education</b>					-
060032	Adult Mass Literacy Programme		70,000,000	18,177,322		-
060034	Basic and Post Literacy Remedial & Continuing Education		50,000,000	29,788,215		-
060035	Women Vocational Education Centres		10,000,000	1,620,000		-
<b>051701100100</b>	<b>Nomadic Education Agency</b>					-
060011	Nomadic Basic Education Projects (Structures and Facilities)		10,000,000			-
060012	Nomadic Basic Education (Furniture and Instructional Materials)		68,000,000			-
<b>051701800100</b>	<b>Jigawa State Polytechnic</b>					-
060027	Jigawa State Polytechnic Projects		540,000,000	8,746,000		-
<b>051701800200</b>	<b>Biyaminu Usman Polytechnic Hadejia</b>					-
060030	Biyaminu Usman Polytechnic Programmes		150,000,000	2,000,000		-
<b>051701900100</b>	<b>Jigawa State College of Education</b>					-
060025	College Of Education (Projects and Programmes )		524,000,000	277,770,000		-
<b>051702100100</b>	<b>Sule Lamido University</b>					-
060031	Sule Lamido State University Kafin Hausa (Projects and Programmes)		2,200,000,000	286,990,295		-
<b>051705500100</b>	<b>Science &amp; Technical Education Board</b>					-
060019	Science and Technical Schools Structures and Facilities		160,000,000			-
060020	Procurement Schools Furniture for Science, Technical and Vocational Schools		60,000,000			-
060021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools		100,000,000			-
060022	Establishment / Upgrading of Science, Technical & Vocational Schools		64,000,000			-
<b>051705600100</b>	<b>Jigawa State Scholarship Board</b>					-
010005	Special Expenditure (Scholarship Board)		20,000,000			-
<b>051705600200</b>	<b>Dutse Model / Capital School</b>					-
060018	Dutse Model & Capital Schools Projects		41,000,000			-
<b>051706000100</b>	<b>Jigawa State College of Islamic Legal Studies</b>			18,346,507		-
060028	College Of Islamic Legal Studies Programmes		192,000,000	16,536,946		-
<b>051706100100</b>	<b>Institute of Information Technology</b>					-
060029	Institute For Information Technology Projects		170,000,000	85,975,056		-
<b>051706300100</b>	<b>Islamic Education Bureau</b>					-
060023	Senior Sec. Islamic/Quranic Education School Programme (Structures & Facilities)		613,000,000	39,043,236		-
060036	Procurement of School Furniture and Instructional Materials for Islamic & Quaranic Education Senior Secondary Schools (IEB)		166,500,000			-
<b>051706400100</b>	<b>Bamaina Academy</b>					-
060009	Bamaina Academy Projects		60,000,000			-
<b>052100100100</b>	<b>Ministry of Health</b>					-
060204	Establishment Of Operational Research Unit	10t				-
060206	World Bank Supported Save One Million Lives Health Program		475,000,000	136,824,877		-
060211	Malaria Control Booster Programme		10,000,000			-
060212	HIV / AIDS Control Complementary Programme		30,000,000			-
060213	Leprosy Referral and T. B. Hospital Hadejia		27,000,000			-
060215	Establishment Of Health & Demographic Research Centre		5,000,000			-
060216	Health Management Information Dbase Development		8,000,000			-
060218	Improvement Of General Hospitals		1,000,000,000	192,230,244		-
060219	Ophthalmic Unit In Some General Hospitals		20,000,000	1,760,000		-
060220	Psychiatric Hospital Kazaure		10,000,000	91,050,056		-
060221	Primary Eye Care Onchocerciasis		10,000,000			-
060222	Jigawa State Drug Management Agency ( J I M S O )	10t				-
060223	Upgrading Of B/Kudu, Hadejia and Kazaure General Hospitals		600,000,000	646,202,193		-
060225	Free Maternal and Child Health Programme in Secondary Hospitals		900,000,000	488,484,581		-
060227	Federal Govt. (SDGs) Supported Community Health Insurance Counter funding		10,000,000			-
060228	College Of Nursing & Midwifery B/Kudu		90,000,000			-
060229	School Of Health Technology Jahun		100,000,000			-
060230	School Of Nursing Hadejia		100,000,000	11,617,400		-
060231	Establishment Of Community Midwifery School Babura		300,000,000			-
060232	JIMSO Medical & Drug Supplies (Drug Revolving Fund Operations)		1,200,000,000	549,329,470		-
<b>052100200100</b>	<b>Jigawa State Agency for the Control of AIDS</b>					-
060210	SACA HIV / AIDS Control Programme		60,000,000			-
<b>052100300100</b>	<b>Primary Health Care Development Agency</b>					-
060201	Upgrading Of Primary Health Centres		862,000,000			-
060202	Primary Health Care Programmes / Projects		260,000,000			-
060203	PHCD Health System Programmes		15,000,000			-
060207	Supplementary Immunization Activities		300,000,000			-

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060208	Food and Nutrition (Health) Programme Activities	215,000,000			-
<b>052111600100</b>	<b>Rasheed Shekoni Specialist Hospital</b>				-
060224	Rasheed Shekoni Specialist Hospital, Dutse	95,000,000			-
<b>052300100100</b>	<b>Ministry of Information Youths, Sports and Culture</b>				-
010100	Public Enlightenment and Information Equipment	3,000,000	20,380,500		-
010101	Social Re-Orientation & Mobilization	2,000,000			-
010111	Fanisau NYSC Permanent Orientation Camp	10,000,000	9,280,000		-
010112	Arts, Exhibition and Multimedia Censorship	5,000,000			-
<b>052300200100</b>	<b>History and Culture Bureau</b>				-
010105	Archives and Reference Library	5,000,000			-
010106	Open Air Theatre Dutse	5,000,000	612,000		-
010107	Development Of Historical Sites		612,000		-
<b>052300300100</b>	<b>Jigawa State Television</b>				-
010103	Jigawa State Broadcasting Corporation (Television)	50,000,000			-
<b>052300400100</b>	<b>Jigawa State Broadcasting Corporation (Radio)</b>				-
010102	Jigawa State Broadcasting Corporation (Radio)	164,000,000	10,559,206		-
<b>052300500100</b>	<b>Jigawa State Printing Press</b>				-
010104	Government Printing Press	100,000,000			-
<b>052300700100</b>	<b>Jigawa State Sports Council</b>				-
010108	Stadium and Sports Development	90,000,000	43,262,200		-
010109	Improvement Of Hadejia Township Stadium	10,000,000			-
<b>053500100100</b>	<b>Ministry of Environment</b>				-
060100	Forest Nurseries Development and Production Of Seedlings	40,000,000	20,795,648		-
060101	Forest Shelterbelt and Natural Forest Reserve Development	25,000,000	14,132,288		-
060102	Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)	10,000,000			-
060103	Development Of Industrial Crops Trees (Gum Arabic, Jetropha, etc)	20,000,000			-
060104	Environmental Research and Data Base Development	2,800,000			-
060105	Second Forestry Project Structures & Facilities	5,000,000	682,250		-
060107	Natural Lakes Conservation	17,000,000			-
060108	Nature Conservation Programme	4,500,000			-
060111	Pollution Control Program	7,000,000			-
060112	Dutse Erosion Control	120,000,000	24,089,083		-
060116	Flood and Erosion Control Projects / Structure	320,000,000	200,201,309		-
<b>053501600100</b>	<b>Jigawa State Environmental Protection Agency (JISEPA)</b>				-
060110	Environmental Health & Sanitation Services	50,000,000			-
060113	Flood and Erosion Control Projects / Maintenance	18,000,000			-
<b>053505600100</b>	<b>Alternative Energy Agency</b>				-
060115	Bio-Mass and other Renewable Energy Development	50,000,000	362,000		-
<b>055100100100</b>	<b>Ministry Of Local Government</b>				-
010004	Ministry For Local Government Special Expenditure and Projects	23,000,000	2,590,000		-
<b>020510</b>	<b>Community &amp; Self-Help Development Support</b>	2,000,000			-