



2023 Q2nd BPR

# JIGAWA STATE GOVERNMENT

## 2023 MID-YEAR QUARTER [Q2nd] BUDGET IMPLEMENTATION PERFORMANCE REPORT

Compiled by

Ministry of Budget and Economic Planning

Block A, New State Secretariat Complex

July, 2023

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# 1 Summary of Performance

## 1.A Introduction

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

This report includes the original approved budget and revised/final budget appropriation for the year 2023 against each organizational unit for each of the core economic classification of Revenues (Recurrent Revenues and Capital Receipts and Expenditures (Personnel, Overheads, Capital, and Others); The actual expenditures for the mid-year quarter Q2, attributed to each organizational unit, as well as the cumulative expenditures for the beginning of the year to date, and balances against each of the revenue and expenditure appropriations.

This mid-year (Q2) report is assessed against the 2023 Revised budget.

The core economic classifications refer to:

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

This Budget Performance Report is produced by the Ministry of Budget and Economic Planning based on budget outturns gathered from various sources especially the Treasury, Directorate Salary & Pensions Administrative, and other MDAs. In addition to this, the report has also been published on the Ministry of Budget and Economic Planning website and State’s website including [www.jigawastate.gov.ng](http://www.jigawastate.gov.ng) and [www.jsbepd.org](http://www.jsbepd.org).

The total budget as per the approved revised estimate is **N198,075,000,000** including the Approved Supplementary Budget of N13,000,000,000 which on the expenditure side, comprises capital development programmes. From the income side, the figure comprises of recurrent incomes and capital receipts.

Also, wrong posting of recurrent expenditure in some economic line of personnel cost in previous quarter (Q1) were identified, reviewed, and corrected. Those areas that were affected are shown in the table below:

| Admin Code   | 2023 Original Budget | 2023 Revised Budget | 2023 Q1 Actuals | 2023 Q1 Actuals (Correct Data) | 2023 Q2 Actuals | Admin                     | Economic                |
|--------------|----------------------|---------------------|-----------------|--------------------------------|-----------------|---------------------------|-------------------------|
| 011200300100 | 89,882,000.00        | 89,882,000.00       | 85,283,469.88   | 22,973,919.53                  | 23,339,044.80   | State House of Assembly   | Salary                  |
| 011200300100 | 10,328,000.00        | 10,328,000.00       | 152,582,661.00  | 2,583,361.00                   | 2,554,134.00    | State House of Assembly   | Transport Allowance     |
| 011200300100 | 9,622,000.00         | 9,622,000.00        | 10,258,995.82   | 2,797,817.20                   | 2,792,518.60    | State House of Assembly   | Rent Supplement         |
| 011200300100 | 4,935,000.00         | 4,935,000.00        | 5,502,736.90    | 1,228,943.50                   | 1,226,294.30    | State House of Assembly   | Leave Transport Grant   |
| 023400800100 | 1,980,000.00         | 1,980,000.00        | 2,635,000.00    | 450,000.00                     | 300,000.00      | Rural Electricity Board   | Board Members Allowance |
| 051701000100 | 8,043,000.00         | 8,043,000.00        | 7,851,332.00    | 1,789,203.00                   | 1,789,203.00    | Agency for Mass Education | Transport Allowance     |
| 051701000100 | 2,417,000.00         | 2,417,000.00        | 2,258,795.25    | 607,188.50                     | 607,188.50      | Agency for Mass Education | Utility Allowance       |
| 051701000100 | 90,000.00            | 90,000.00           | 112,025.25      | 80,828.50                      | 80,828.50       | Agency for Mass Education | Entertainment           |
| 051701000100 | 4,123,000.00         | 4,123,000.00        | 4,211,453.70    | 967,747.70                     | 967,747.70      | Agency for Mass Education | Leave Transport Grant   |
| 051701000100 | 10,860,000.00        | 10,860,000.00       | 10,951,578.00   | 2,373,760.00                   | 2,373,760.00    | Agency for Mass Education | Medical Allowance       |

### Over Expenditures:

There were also overspending of budgetary provision that are reported in some Budget Lines of Capital Expenditure Projects, Overhead and Personnel Cost which are due to an urgent expenditure in the affected Budget lines. There are effort by the Government currently ongoing to formally make adjustment to the affected Budget lines through Virements and Supplementary Budget. Below are the affected lines and MDAs.

**Economic line items overspent.**

- 21020130 Locum / Visiting Lecturers Allowance
- 22021004 Medical Expenses
- 22021066 Operational Expenses of Special Advisers, Assistants & Other Aides
- 22040113 Assistance and Donations to Individual
- 23020111 Construction / Provision of Libraries
- 23030113 Rehabilitation / Repairs – Roads

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

- 014000200100 Office of the Auditor General Local Government Audit
- 022000300100 Budget and Economic Planning Directorate
- 051400100100 Ministry of Women Affairs & Social Development

**1.B Revenue Performance**

The overall Revenue appraisal indicated a good performance. Total accrued revenue as at mid-year (Q2) (including Opening Balance) was about N99.931 billion. While this is equivalent to about 50.5% of the total appropriated income on prorata basis, this amounted to slightly over 100% of the revised revenue estimates (original budget plus supplementary). Even without the opening of balance of almost N26.086 billion as obtained from the report of the 2022 Board of Survey Report, the actual revenue accrued to the State was about N73.85 billion. Though the anticipated drawdown of the N3.4 billion loan in the Budget (World Bank SABER loan of N3.0 billion and N400 million loan from Islamic Development Bank (IDB)) is yet to materialise. The World Bank loan is a performance loan that is ongoing which will not be drawdown until the completion of the process. The opportunity to drawdown the IDB loan closed during the first quarter of the 2023 fiscal year.

**1.C Recurrent Expenditure Performance**

The details of Expenditure Performance are presented in the relevant tables below in the appendixes. From the appropriated recurrent expenditure of about N80.403 billion, the sum of almost N37.862 billion is reported as the total recurrent expenditure outturn as at mid-year of 2023 from the available data. The percentage performance of the recurrent expenditure outturns is about 42.2% of the total appropriated recurrent expenditure which could be adjudged as a good performance as this amounted to over 84% overall performance on pro-rata. The Personnel Costs performed 41.0% and Overhead/Other recurrent expenditure performed 38.8%.

**1.D Capital Expenditure Performance**

Total capital expenditure as at the Mid-year of 2023 appropriation presented below amounted to about N42.541 billion equivalents at almost 39.5% of the total appropriated revised capital expenditure of N107.773 billion. Again, on pro-rata, this is equivalent to almost 79% which could be adjudged as satisfactory. The details are presented in the appendixes.

**1.E Conclusions**

In conclusion, the overall Mid-year (Q2) Budget Implementation Report indicated good performance in most of the revenue and expenditure areas. However, as observed, the overspending of some economic line items of some MDAs will be adequately covered during the budget adjustment in the third quarter. Despite the wrong entries of personnel Expenditure in Q1 which have been identified for about 10 agencies and corrected accordingly, the overall performance of both Personnel, Overhead/Other Recurrent and Capital expenditure are very good.

## 2 Budget Reports

### 2.A Summary

**Table 1: Budget Summary**

Jigawa State Government 2023 Q2 Budget Performance Report - Summary

| Item   | 2023 Original Budget      | 2023 Revised Budget       | 2023 Q2 Performance      | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| <b>Opening Balance</b>                                 | <b>15,604,000,000.00</b>  | <b>15,604,000,000.00</b>  | -                        | <b>26,086,140,855.41</b>              | <b>167.2%</b>  | - <b>10,482,140,855.41</b>       |
| <b>Recurrent Revenue</b>                               | <b>94,656,619,000.00</b>  | <b>107,156,619,000.00</b> | <b>27,720,825,049.97</b> | <b>53,466,202,243.01</b>              | <b>49.9%</b>   | <b>53,690,416,756.99</b>         |
| 11 - GOVERNMENT SHARE OF FAAC                          | 79,215,000,000.00         | 85,415,000,000.00         | 21,034,454,553.24        | 40,653,008,716.82                     | 47.6%  | 44,761,991,283.18                |
| 12 - Independent Revenue                               | 15,441,619,000.00         | 21,741,619,000.00         | 6,686,370,496.73         | 12,813,193,526.19                     | 58.9%  | 8,928,425,473.81                 |
|  |                           |                           |                          |                                       |  |                                  |
| <b>Recurrent Expenditure</b>                           | <b>90,302,000,000.00</b>  | <b>89,635,000,000.00</b>  | <b>21,580,600,086.85</b> | <b>37,861,691,992.99</b>              | <b>42.2%</b>   | <b>51,773,308,007.01</b>         |
| 21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE) | 57,120,000,000.00         | 57,220,000,000.00         | 11,648,759,049.21        | 23,472,096,308.39                     | 41.0%  | 33,747,903,691.61                |
| 22 - OTHER RECURRENT COSTS (EXCLUDING 2201)            | 33,182,000,000.00         | 32,415,000,000.00         | 9,931,841,037.64         | 14,389,595,684.60                     | 44.4%  | 18,025,404,315.40                |
| <i>Breakdown of Other Recurrent Costs</i>              |                           |                           |                          |                                       |  |                                  |
| 2202 - OVERHEAD COST                                   | 26,642,421,000.00         | 25,775,521,000.00         | 7,351,736,074.22         | 10,007,492,375.81                     | 38.8%  | 15,768,028,624.19                |
| OTHER RECURRENT (2203-2209)                            | 6,539,579,000.00          | 6,639,479,000.00          | 2,580,104,963.42         | 4,382,103,308.79                      | 66.0%  | 2,257,375,691.21                 |
|  |                           |                           |                          |                                       |  |                                  |
| <b>Transfer to Capital Account</b>                     | <b>19,958,619,000.00</b>  | <b>33,125,619,000.00</b>  | <b>6,140,224,963.12</b>  | <b>41,690,651,105.43</b>              | <b>125.9%</b>  | - <b>8,565,032,105.43</b>        |
|  |                           |                           |                          |                                       |  |                                  |
| <b>Other Receipts</b>                                  | <b>74,814,381,000.00</b>  | <b>75,314,381,000.00</b>  | <b>9,232,164,070.49</b>  | <b>20,378,375,554.47</b>              | <b>27.1%</b>   | <b>54,936,005,445.53</b>         |
| 13 - AID AND GRANTS                                    | 71,414,381,000.00         | 71,914,381,000.00         | 9,232,164,070.49         | 20,378,375,554.47                     | 28.3%  | 51,536,005,445.53                |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS           | 3,400,000,000.00          | 3,400,000,000.00          | -                        | -                                     | 0.0%   | 3,400,000,000.00                 |
|  |                           |                           |                          |                                       |  |                                  |
| <b>Capital Expenditure</b>                             | <b>94,773,000,000.00</b>  | <b>108,440,000,000.00</b> | <b>25,120,417,117.38</b> | <b>42,540,840,847.29</b>              | <b>39.2%</b>   | <b>65,899,159,152.71</b>         |
| 23 - Capital Expenditure                               | 94,773,000,000.00         | 108,440,000,000.00        | 25,120,417,117.38        | 42,540,840,847.29                     | 39.2%  | 65,899,159,152.71                |
|  |                           |                           |                          |                                       |  |                                  |
| <b>Total Revenue (including OB)</b>                    | <b>185,075,000,000.00</b> | <b>198,075,000,000.00</b> | <b>36,952,989,120.46</b> | <b>99,930,718,652.89</b>              | <b>50.5%</b>   | <b>98,144,281,347.11</b>         |
| <b>Total Expenditure</b>                               | <b>185,075,000,000.00</b> | <b>198,075,000,000.00</b> | <b>46,701,017,204.23</b> | <b>80,402,532,840.28</b>              | <b>40.6%</b>   | <b>117,672,467,159.72</b>        |

## 2.B Revenue by Administrative Classification

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

Jigawa State Government Budget Performance Report 2023 Q2 - Total Revenue by Administrative Classification

| Code        | Administrative Unit                                       | 2023 Original Budget      | 2023 Revised Budget       | 2023 Q2 Performance      | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|---|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
|             | <b>Total Revenue</b>                                      | <b>169,471,000,000.00</b> | <b>182,471,000,000.00</b> | <b>36,952,989,120.46</b> | <b>73,844,577,797.48</b>              | <b>40.5%</b>   | <b>108,626,422,202.52</b>        |
| 01000000000 | <b>Administrative</b>                                     | <b>1,457,832,000.00</b>   | <b>1,457,832,000.00</b>   | <b>851,589,894.35</b>    | <b>1,068,622,455.24</b>               | <b>73.3%</b>   | <b>389,209,544.76</b>            |
| 01110000000 | <b>Government House</b>                                   | <b>6,600,000.00</b>       | <b>6,600,000.00</b>       | <b>423,050.00</b>        | <b>2,058,050.00</b>                   | <b>31.2%</b>   | <b>4,541,950.00</b>              |
| 01110010010 | Government House  | 100,000.00                | 100,000.00                | -                        | -                                     | 0.0%   | 100,000.00                       |
| 01110100010 | Due Process & Project Monitoring Bureau                   | 3,500,000.00              | 3,500,000.00              | 423,050.00               | 2,058,050.00                          | 58.8%  | 1,441,950.00                     |
| 01110370010 | Pilgrim Welfare Agency                                    | 3,000,000.00              | 3,000,000.00              | -                        | -                                     | 0.0%   | 3,000,000.00                     |
| 01610000000 | <b>Office of the Secretary to the State Government</b>    | <b>389,972,000.00</b>     | <b>389,972,000.00</b>     | <b>404,895,737.63</b>    | <b>534,714,237.63</b>                 | <b>137.1%</b>  | <b>-144,742,237.63</b>           |
| 01610010010 | Office of the SSG Admin & Finance Directorate             | 500,000.00                | 500,000.00                | -                        | -                                     | 0.0%   | 500,000.00                       |
| 01610020010 | Chieftaincy & Religious Affairs Department                | 2,500,000.00              | 2,500,000.00              | -                        | -                                     | 0.0%   | 2,500,000.00                     |
| 01610040010 | Special Service Directorate                               | 366,972,000.00            | 366,972,000.00            | 396,027,837.63           | 515,490,837.63                        | 140.5%   | -148,518,837.63                  |
| 01610050010 | Council Affairs Department                                | 20,000,000.00             | 20,000,000.00             | 8,867,900.00             | 19,223,400.00                         | 96.1%  | 776,600.00                       |
| 01250000000 | <b>Office of the Head of State Civil Service</b>          | <b>153,150,000.00</b>     | <b>153,150,000.00</b>     | <b>28,024,121.75</b>     | <b>28,024,121.75</b>                  | <b>18.3%</b>   | <b>125,125,878.25</b>            |
| 01250010010 | Office of the Head of State Civil Service                 | 150,000.00                | 150,000.00                | -                        | -                                     | 0.0%   | 150,000.00                       |
| 01250010020 | Establishment and Service Matters Directorate             | 300,000.00                | 300,000.00                | -                        | -                                     | 0.0%   | 300,000.00                       |
| 01250010030 | Manpower Development and Training Directorate             | 500,000.00                | 500,000.00                | -                        | -                                     | 0.0%   | 500,000.00                       |
| 01250010050 | Manpower Development Institute                            | 152,200,000.00            | 152,200,000.00            | 28,024,121.75            | 28,024,121.75                         | 18.4%  | 124,175,878.25                   |
| 01400000000 | <b>Office of the Auditor General</b>                      | <b>302,410,000.00</b>     | <b>302,410,000.00</b>     | <b>75,794,706.55</b>     | <b>161,373,767.44</b>                 | <b>53.4%</b>   | <b>141,036,232.56</b>            |
| 01400010010 | Office of the State Auditor General                       | 700,000.00                | 700,000.00                | -                        | -                                     | 0.0%   | 700,000.00                       |
| 01400020010 | Office of the Auditor General Local Government Audit      | 301,710,000.00            | 301,710,000.00            | 75,794,706.55            | 161,373,767.44                        | 53.5%  | 140,336,232.56                   |
| 01470000000 | <b>Civil Service Commission</b>                           | <b>3,200,000.00</b>       | <b>3,200,000.00</b>       | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>3,200,000.00</b>              |
| 01470010010 | Civil Service Commission                                  | 3,200,000.00              | 3,200,000.00              | -                        | -                                     | 0.0%   | 3,200,000.00                     |
| 01480000000 | <b>State Independent Electoral Commission</b>             | <b>1,000,000.00</b>       | <b>1,000,000.00</b>       | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>1,000,000.00</b>              |
| 01480010010 | State Independent Electoral Commission                    | 1,000,000.00              | 1,000,000.00              | -                        | -                                     | 0.0%   | 1,000,000.00                     |
| 01490000000 | <b>Local Government Service Commission</b>                | <b>601,500,000.00</b>     | <b>601,500,000.00</b>     | <b>342,452,278.42</b>    | <b>342,452,278.42</b>                 | <b>56.9%</b>   | <b>259,047,721.58</b>            |
| 01490010010 | Local Government Service Commission                       | 601,500,000.00            | 601,500,000.00            | 342,452,278.42           | 342,452,278.42                        | 56.9%  | 259,047,721.58                   |
| 02000000000 | <b>Economic</b>   | <b>144,166,450,000.00</b> | <b>157,166,450,000.00</b> | <b>34,317,663,292.22</b> | <b>69,683,206,439.63</b>              | <b>44.3%</b>   | <b>87,483,243,560.37</b>         |
| 02150000000 | <b>Ministry of Agriculture &amp; Natural Resources</b>    | <b>3,447,291,000.00</b>   | <b>3,447,291,000.00</b>   | <b>2,372,600.00</b>      | <b>2,454,600.00</b>                   | <b>0.1%</b>  | <b>3,444,836,400.00</b>          |
| 02150010010 | Ministry of Agriculture & Natural Resources               | 524,241,000.00            | 524,241,000.00            | 15,000.00                | 97,000.00                             | 0.0%   | 524,144,000.00                   |
| 02150210010 | Jigawa State Agricultural Research Institute              | 1,050,000.00              | 1,050,000.00              | -                        | -                                     | 0.0%   | 1,050,000.00                     |
| 02151020010 | Jigawa State Agricultural & Rural Development Authority   | 2,922,000,000.00          | 2,922,000,000.00          | 2,357,600.00             | 2,357,600.00                          | 0.1%   | 2,919,642,400.00                 |
| 02200000000 | <b>Ministry of Finance &amp; Economic Planning</b>        | <b>130,561,199,000.00</b> | <b>143,061,199,000.00</b> | <b>31,462,372,792.49</b> | <b>65,628,613,717.55</b>              | <b>45.9%</b>   | <b>77,432,585,282.45</b>         |
| 02200010010 | Ministry of Finance & Economic Planning                   | 126,078,674,000.00        | 138,578,674,000.00        | 30,718,425,985.14        | 60,850,563,611.21                     | 43.9%  | 77,728,110,388.79                |
| 02200030010 | Budget and Economic Planning Directorate                  | 150,200,000.00            | 150,200,000.00            | -                        | -                                     | 0.0%   | 150,200,000.00                   |
| 02200080010 | State Internal Revenue Service                            | 4,332,325,000.00          | 4,332,325,000.00          | 743,946,807.35           | 4,778,050,106.34                      | 110.3%   | -445,725,106.34                  |
| 02220000000 | <b>Ministry Of Commerce, Industries and Co-operatives</b> | <b>67,400,000.00</b>      | <b>67,400,000.00</b>      | <b>-</b>                 | <b>710,000.00</b>                     | <b>1.1%</b>  | <b>66,690,000.00</b>             |
| 02220010010 | Ministry of Commerce, Industries and Co-operatives        | 16,800,000.00             | 16,800,000.00             | -                        | 710,000.00                            | 4.2%   | 16,090,000.00                    |
| 02220020010 | Mineral Resources Development Agency                      | 50,600,000.00             | 50,600,000.00             | -                        | -                                     | 0.0%   | 50,600,000.00                    |
| 02270000000 | <b>Directorate Of Economic Empowerment</b>                | <b>100,000,000.00</b>     | <b>100,000,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>100,000,000.00</b>            |
| 02270010010 | Directorate of Economic Empowerment                       | 100,000,000.00            | 100,000,000.00            | -                        | -                                     | 0.0%   | 100,000,000.00                   |

Jigawa State Government Budget Performance Report 2023 Q2 - Total Revenue by Administrative Classification

| Code               | Administrative Unit   | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q2 Performance     | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>02340000000</b> | <b>Ministry of Works &amp; Transport</b>                            | <b>7,298,860,000.00</b>  | <b>7,798,860,000.00</b>  | <b>1,484,377,393.13</b> | <b>2,183,571,319.38</b>               | <b>28.0%</b>   | <b>5,615,288,680.62</b>          |
| 023400100100       | Ministry of Works & Transport                                       | 7,266,100,000.00         | 7,766,100,000.00         | 1,435,845,419.49        | 2,126,591,279.50                      | 27.4%  | 5,639,508,720.50                 |
| 023400400100       | Jigawa Roads Maintenance Agency                                     | 4,000,000.00             | 4,000,000.00             | 35,117,543.64           | 43,565,609.88                         | 1089.1%  | - 39,565,609.88                  |
| 023400800100       | Rural Electricity Board   | 27,760,000.00            | 27,760,000.00            | 13,153,430.00           | 13,153,430.00                         | 47.4%  | 14,606,570.00                    |
| 023400900100       | Fire Service Directorate  | 1,000,000.00             | 1,000,000.00             | 261,000.00              | 261,000.00                            | 26.1%  | 739,000.00                       |
| <b>02520000000</b> | <b>Ministry Of Water Resources</b>                                  | <b>2,017,600,000.00</b>  | <b>2,017,600,000.00</b>  | <b>1,148,999,374.40</b> | <b>1,638,147,627.40</b>               | <b>81.2%</b>   | <b>379,452,372.60</b>            |
| 025200100100       | Ministry of Water Resources   | 1,440,300,000.00         | 1,440,300,000.00         | 1,141,547,870.40        | 1,623,388,619.40                      | 112.7%   | - 183,088,619.40                 |
| 025210200100       | Jigawa state Water Board  | 45,700,000.00            | 45,700,000.00            | 7,006,504.00            | 14,013,008.00                         | 30.7%  | 31,686,992.00                    |
| 025210300100       | Rural Water Supply and Sanitation Agency                            | 521,600,000.00           | 521,600,000.00           | -                       | -                                     | 0.0%   | 521,600,000.00                   |
| 025210400100       | Small Town Water Supply Agency                                      | 10,000,000.00            | 10,000,000.00            | 445,000.00              | 746,000.00                            | 7.5%   | 9,254,000.00                     |
| <b>02600000000</b> | <b>Ministry Of Land , Housing, Urban &amp; Regional Development</b> | <b>674,100,000.00</b>    | <b>674,100,000.00</b>    | <b>219,541,132.20</b>   | <b>229,709,175.30</b>                 | <b>34.1%</b>   | <b>444,390,824.70</b>            |
| 026000100100       | Ministry of Lands, Housing, Urban & Regional Planning Development   | 485,000,000.00           | 485,000,000.00           | 14,541,132.20           | 23,209,175.30                         | 4.8%   | 461,790,824.70                   |
| 026000200100       | Jigawa State Housing Authority                                      | 96,000,000.00            | 96,000,000.00            | -                       | -                                     | 0.0%   | 96,000,000.00                    |
| 026000300100       | Urban Development Board   | 92,000,000.00            | 92,000,000.00            | 205,000,000.00          | 206,500,000.00                        | 224.5%   | - 114,500,000.00                 |
| 026000400100       | Dutse Capital Development Authority (DCDA)                          | 1,100,000.00             | 1,100,000.00             | -                       | -                                     | 0.0%   | 1,100,000.00                     |
| <b>03000000000</b> | <b>Law &amp; Justice</b>  | <b>371,200,000.00</b>    | <b>371,200,000.00</b>    | <b>40,000.00</b>        | <b>301,190,647.23</b>                 | <b>81.1%</b>   | <b>70,009,352.77</b>             |
| <b>03180000000</b> | <b>Judiciary</b>  | <b>21,200,000.00</b>     | <b>21,200,000.00</b>     | <b>40,000.00</b>        | <b>40,000.00</b>                      | <b>0.2%</b>  | <b>21,160,000.00</b>             |
| 031800500100       | High Court of Justice   | 11,000,000.00            | 11,000,000.00            | -                       | -                                     | 0.0%   | 11,000,000.00                    |
| 031800600100       | Sharia Court of Appeal  | 10,000,000.00            | 10,000,000.00            | -                       | -                                     | 0.0%   | 10,000,000.00                    |
| 031801100100       | Judicial Service Commission   | 200,000.00               | 200,000.00               | 40,000.00               | 40,000.00                             | 20.0%  | 160,000.00                       |
| <b>03260000000</b> | <b>Ministry of Justice</b>  | <b>350,000,000.00</b>    | <b>350,000,000.00</b>    | <b>-</b>                | <b>301,150,647.23</b>                 | <b>86.0%</b>   | <b>48,849,352.77</b>             |
| 032600100100       | Ministry of Justice   | 350,000,000.00           | 350,000,000.00           | -                       | 301,150,647.23                        | 86.0%  | 48,849,352.77                    |
| <b>05000000000</b> | <b>Social</b>   | <b>23,475,518,000.00</b> | <b>23,475,518,000.00</b> | <b>1,783,695,933.89</b> | <b>2,791,558,255.38</b>               | <b>11.9%</b>   | <b>20,683,959,744.62</b>         |
| <b>05140000000</b> | <b>Ministry of Women Affairs</b>                                    | <b>877,336,000.00</b>    | <b>877,336,000.00</b>    | <b>-</b>                | <b>35,487,000.00</b>                  | <b>4.0%</b>  | <b>841,849,000.00</b>            |
| 051400100100       | Ministry of Women Affairs & Social Development                      | 650,000,000.00           | 650,000,000.00           | -                       | -                                     | 0.0%   | 650,000,000.00                   |
| 051400200100       | Jigawa State Rehabilitation Board                                   | 227,336,000.00           | 227,336,000.00           | -                       | 35,487,000.00                         | 15.6%  | 191,849,000.00                   |
| <b>05170000000</b> | <b>Ministry of Education, Science &amp; Technology</b>              | <b>12,564,897,000.00</b> | <b>12,564,897,000.00</b> | <b>408,814,113.93</b>   | <b>1,167,246,255.57</b>               | <b>9.3%</b>  | <b>11,397,650,744.43</b>         |
| 051700100100       | Ministry of Education, Science & Technology                         | 41,000,000.00            | 41,000,000.00            | 13,667,308.00           | 13,667,308.00                         | 33.3%  | 27,332,692.00                    |
| 051700300100       | State Universal Basic Education Board                               | 6,297,100,000.00         | 6,297,100,000.00         | 28,710,968.00           | 28,710,968.00                         | 0.5%   | 6,268,389,032.00                 |
| 051700800100       | Library Board   | 1,000,000.00             | 1,000,000.00             | 75,000.00               | 163,000.00                            | 16.3%  | 837,000.00                       |
| 051701000100       | Agency for Mass Education   | 450,000.00               | 450,000.00               | -                       | -                                     | 0.0%   | 450,000.00                       |
| 051701100100       | Nomadic Education Agency  | 500,000.00               | 500,000.00               | -                       | -                                     | 0.0%   | 500,000.00                       |
| 051701800100       | Jigawa State Polytechnic  | 1,143,500,000.00         | 1,143,500,000.00         | -                       | -                                     | 0.0%   | 1,143,500,000.00                 |
| 051701800200       | Bilyaminu Usman Polytechnic Hadeja                                  | 640,323,000.00           | 640,323,000.00           | 19,642,152.30           | 105,394,096.30                        | 16.5%  | 534,928,903.70                   |
| 051701900100       | Jigawa State College of Education                                   | 122,500,000.00           | 122,500,000.00           | 7,350,391.00            | 7,350,391.00                          | 6.0%   | 115,149,609.00                   |
| 051702100100       | Sule Lamido University  | 3,288,459,000.00         | 3,288,459,000.00         | 319,834,032.63          | 931,420,064.73                        | 28.3%  | 2,357,038,935.27                 |
| 051705500100       | Science & Technical Education Board                                 | 1,100,000.00             | 1,100,000.00             | 9,500.00                | 18,500.00                             | 1.7%   | 1,081,500.00                     |
| 051705600100       | Jigawa State Scholarship Board                                      | 15,000,000.00            | 15,000,000.00            | 513,500.00              | 852,000.00                            | 5.7%   | 14,148,000.00                    |
| 051702600100       | Dutse Model / Capital School  | 184,800,000.00           | 184,800,000.00           | -                       | 37,807,070.23                         | 20.5%  | 146,992,929.77                   |
| 051706000100       | Jigawa State College of Education and Legal Studies                 | 649,440,000.00           | 649,440,000.00           | -                       | 3,175,199.92                          | 0.5%   | 646,264,800.08                   |
| 051706100100       | Institute of Information Technology                                 | 159,300,000.00           | 159,300,000.00           | 17,811,262.00           | 37,487,657.39                         | 23.5%  | 121,812,342.61                   |
| 051706300100       | Islamic Education Bureau  | 925,000.00               | 925,000.00               | -                       | -                                     | 0.0%   | 925,000.00                       |
| 051706500100       | Jigawa State College of Remedial Studies                            | 19,500,000.00            | 19,500,000.00            | 1,200,000.00            | 1,200,000.00                          | 6.2%   | 18,300,000.00                    |

Jigawa State Government Budget Performance Report 2023 Q2 - Total Revenue by Administrative Classification

| Code               | Administrative Unit   | 2023 Original Budget    | 2023 Revised Budget     | 2023 Q2 Performance     | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|-------------------------|-------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>05210000000</b> | <b>Ministry of Health</b>                                   | <b>5,337,473,000.00</b> | <b>5,337,473,000.00</b> | <b>1,357,901,270.40</b> | <b>1,486,694,008.28</b>               | <b>27.9%</b>   | <b>3,850,778,991.72</b>          |
| 052100100100       | Ministry of Health  | 1,781,600,000.00        | 1,781,600,000.00        | 2,328,500.00            | 2,328,500.00                          | 0.1%   | 1,779,271,500.00                 |
| 052100300100       | Babura General Hospital                                     | 131,900,000.00          | 131,900,000.00          | -                       | -                                     | 0.0%   | 131,900,000.00                   |
| 052100400100       | Birnin Kudu General Hospital                                | 125,100,000.00          | 125,100,000.00          | -                       | -                                     | 0.0%   | 125,100,000.00                   |
| 052100500100       | Birniwa General Hospital                                    | 133,000,000.00          | 133,000,000.00          | 36,741,362.18           | 36,741,362.18                         | 27.6%  | 96,258,637.82                    |
| 052100600100       | Dutse General Hospital                                      | 200,000,000.00          | 200,000,000.00          | 24,196,179.50           | 24,196,179.50                         | 12.1%  | 175,803,820.50                   |
| 052100700100       | Gumel General Hospital                                      | 141,450,000.00          | 141,450,000.00          | 70,722,999.00           | 70,722,999.00                         | 50.0%  | 70,727,001.00                    |
| 052100800100       | Gwaram Cottage Hospital                                     | 59,700,000.00           | 59,700,000.00           | 14,226,080.00           | 14,226,080.00                         | 23.8%  | 45,473,920.00                    |
| 052100900100       | Hadejia General Hospital                                    | 225,600,000.00          | 225,600,000.00          | 51,796,934.30           | 101,674,122.68                        | 45.1%  | 123,925,877.32                   |
| 052101100100       | Jahun General Hospital                                      | 162,000,000.00          | 162,000,000.00          | -                       | -                                     | 0.0%   | 162,000,000.00                   |
| 052101200100       | Kafin Hausa (Bulangu) Cottage Hospital                      | 26,405,000.00           | 26,405,000.00           | 6,432,838.14            | 6,432,838.14                          | 24.4%  | 19,972,161.86                    |
| 052101300100       | Kafin Hausa General Hospital                                | 61,800,000.00           | 61,800,000.00           | 18,937,762.00           | 18,937,762.00                         | 30.6%  | 42,862,238.00                    |
| 052101400100       | Kazaure General Hospital                                    | 150,000,000.00          | 150,000,000.00          | 117,559,190.65          | 117,559,190.65                        | 78.4%  | 32,440,809.35                    |
| 052101500100       | Kazaure Psychiatric Hospital                                | 5,000,000.00            | 5,000,000.00            | 2,414,375.31            | 2,414,375.31                          | 48.3%  | 2,585,624.69                     |
| 052101600100       | Ringim General Hospital                                     | 93,000,000.00           | 93,000,000.00           | 30,288,503.00           | 30,288,503.00                         | 32.6%  | 62,711,497.00                    |
| 052101800100       | Primary Health Care Development Agency                      | 1,720,000,000.00        | 1,720,000,000.00        | 956,017,033.68          | 1,026,793,550.68                      | 59.7%  | 693,206,449.32                   |
| 052102000100       | School of Nursing Birnin Kudu                               | 30,400,000.00           | 30,400,000.00           | 16,663,104.88           | 16,663,104.88                         | 54.8%  | 13,736,895.12                    |
| 052102100100       | School of Midwifery Birnin Kudu                             | 31,420,000.00           | 31,420,000.00           | 9,576,407.76            | 9,576,407.76                          | 30.5%  | 21,843,592.24                    |
| 052102200100       | School of Nursing Hadejia                                   | 15,836,000.00           | 15,836,000.00           | -                       | -                                     | 0.0%   | 15,836,000.00                    |
| 052102300100       | School of Midwifery Babura                                  | 10,300,000.00           | 10,300,000.00           | -                       | -                                     | 0.0%   | 10,300,000.00                    |
| 052102400100       | School of Health Technology                                 | 55,462,000.00           | 55,462,000.00           | -                       | 8,139,032.50                          | 14.7%  | 47,322,967.50                    |
| 052102500100       | Rasheed Shekoni Specialist Hospital                         | 160,500,000.00          | 160,500,000.00          | -                       | -                                     | 0.0%   | 160,500,000.00                   |
| 052102700100       | School of Nursing Babura                                    | 17,000,000.00           | 17,000,000.00           | -                       | -                                     | 0.0%   | 17,000,000.00                    |
| <b>05130000000</b> | <b>Ministry of Information, Youth, Sports &amp; Culture</b> | <b>91,112,000.00</b>    | <b>91,112,000.00</b>    | <b>1,724,572.76</b>     | <b>1,724,572.76</b>                   | <b>1.9%</b>  | <b>89,387,427.24</b>             |
| 051300100100       | Ministry of Information Youths, Sports and Culture          | 1,562,000.00            | 1,562,000.00            | -                       | -                                     | 0.0%   | 1,562,000.00                     |
| 051300200100       | History and Culture Bureau                                  | 1,050,000.00            | 1,050,000.00            | -                       | -                                     | 0.0%   | 1,050,000.00                     |
| 051300300100       | Jigawa State Television                                     | 25,000,000.00           | 25,000,000.00           | -                       | -                                     | 0.0%   | 25,000,000.00                    |
| 051300400100       | Jigawa State Broadcasting Corporation (Radio)               | 40,000,000.00           | 40,000,000.00           | 1,724,572.76            | 1,724,572.76                          | 4.3%   | 38,275,427.24                    |
| 051300500100       | Jigawa State Printing Press                                 | 3,500,000.00            | 3,500,000.00            | -                       | -                                     | 0.0%   | 3,500,000.00                     |
| 051300700100       | Jigawa State Sports Council                                 | 20,000,000.00           | 20,000,000.00           | -                       | -                                     | 0.0%   | 20,000,000.00                    |
| <b>05350000000</b> | <b>Ministry of Environment</b>                              | <b>4,303,700,000.00</b> | <b>4,303,700,000.00</b> | <b>950,000.00</b>       | <b>995,900.00</b>                     | <b>0.0%</b>  | <b>4,302,704,100.00</b>          |
| 053500100100       | Ministry of Environment                                     | 4,302,700,000.00        | 4,302,700,000.00        | 950,000.00              | 950,000.00                            | 0.0%   | 4,301,750,000.00                 |
| 053501600100       | Jigawa State Environmental Protection Agency (JISEPA)       | 1,000,000.00            | 1,000,000.00            | -                       | 45,900.00                             | 4.6%   | 954,100.00                       |
| <b>05510000000</b> | <b>Ministry of Local Government</b>                         | <b>301,000,000.00</b>   | <b>301,000,000.00</b>   | <b>14,305,976.80</b>    | <b>99,410,518.77</b>                  | <b>33.0%</b>   | <b>201,589,481.23</b>            |
| 055100100100       | Ministry Of Local Government                                | 301,000,000.00          | 301,000,000.00          | 14,305,976.80           | 99,410,518.77                         | 33.0%  | 201,589,481.23                   |

## 2.C Revenue by Economic Classification

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

Jigawa State Government Budget Performance Report 2023 Q2 - Total Revenue by Economic Classification

| Code          | Economic   | 2023 Original Budget      | 2023 Revised Budget       | 2023 Q2 Performance      | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| <b>1</b>      | <b>Revenue</b>   | <b>169,471,000,000.00</b> | <b>182,471,000,000.00</b> | <b>36,952,989,120.46</b> | <b>73,844,577,797.48</b>              | <b>40.5%</b>   | <b>108,626,422,202.52</b>        |
| <b>11</b>     | <b>GOVERNMENT SHARE OF FAAC</b>                              | <b>79,215,000,000.00</b>  | <b>85,415,000,000.00</b>  | <b>21,034,454,553.24</b> | <b>40,653,008,716.82</b>              | <b>47.6%</b>   | <b>44,761,991,283.18</b>         |
| <b>1101</b>   | <b>GOVERNMENT SHARE OF FAAC</b>                              | <b>79,215,000,000.00</b>  | <b>85,415,000,000.00</b>  | <b>21,034,454,553.24</b> | <b>40,653,008,716.82</b>              | <b>47.6%</b>   | <b>44,761,991,283.18</b>         |
| <b>110101</b> | <b>STATE GOVERNMENT SHARE OF STATUTORY REVENUES</b>          | <b>45,000,000,000.00</b>  | <b>48,000,000,000.00</b>  | <b>11,527,921,155.24</b> | <b>20,413,927,033.54</b>              | <b>42.5%</b>   | <b>27,586,072,966.46</b>         |
| 11010101      | Statutory Allocation   | 45,000,000,000.00         | 48,000,000,000.00         | 11,527,921,155.24        | 20,413,927,033.54                     | 42.5%  | 27,586,072,966.46                |
| <b>110102</b> | <b>STATE GOVERNMENT SHARE OF VAT</b>                         | <b>28,000,000,000.00</b>  | <b>30,000,000,000.00</b>  | <b>8,297,515,336.08</b>  | <b>16,946,906,134.45</b>              | <b>56.5%</b>   | <b>13,053,093,865.55</b>         |
| 11010201      | Share of VAT   | 28,000,000,000.00         | 30,000,000,000.00         | 8,297,515,336.08         | 16,946,906,134.45                     | 56.5%  | 13,053,093,865.55                |
| <b>110103</b> | <b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>         | <b>6,215,000,000.00</b>   | <b>7,415,000,000.00</b>   | <b>1,209,018,061.92</b>  | <b>3,292,175,548.83</b>               | <b>44.4%</b>   | <b>4,122,824,451.17</b>          |
| 11010301      | Excess Crude Oil Revenue                                     | 3,000,000,000.00          | 3,000,000,000.00          | -                        | -                                     | 0.0%   | 3,000,000,000.00                 |
| 11010304      | Forex Equalisation   | 160,000,000.00            | 160,000,000.00            | 465,957,559.19           | 1,266,455,769.22                      | 791.5%   | 1,106,455,769.22                 |
| 11010305      | Exchange Gain  | 130,000,000.00            | 130,000,000.00            | 4,463,785.89             | 172,743,903.32                        | 132.9%   | 42,743,903.32                    |
| 11010306      | Share of Solid Minerals                                      | 158,000,000.00            | 158,000,000.00            | 113,457,378.54           | 113,457,378.54                        | 71.8%  | 44,542,621.46                    |
| 11010310      | Refund of Excess Bank Charges from Federation Account        | 123,000,000.00            | 123,000,000.00            | -                        | -                                     | 0.0%   | 123,000,000.00                   |
| 11010311      | Excess Non-Oil Distribution                                  | 2,000,000,000.00          | 2,000,000,000.00          | 260,698,650.78           | 1,142,473,499.00                      | 57.1%  | 857,526,501.00                   |
| 11010312      | Ecological Fund  | 644,000,000.00            | 1,844,000,000.00          | -                        | 232,604,311.23                        | 12.6%  | 1,611,395,688.77                 |
| 11010314      | Sure-P Refund  | -                         | -                         | 364,440,687.52           | 364,440,687.52                        | -  | 364,440,687.52                   |
| <b>12</b>     | <b>Independent Revenue</b>                                   | <b>15,441,619,000.00</b>  | <b>21,741,619,000.00</b>  | <b>6,686,370,496.73</b>  | <b>12,813,193,526.19</b>              | <b>58.9%</b>   | <b>8,928,425,473.81</b>          |
| <b>1201</b>   | <b>TAX REVENUE</b>   | <b>5,656,170,000.00</b>   | <b>5,656,170,000.00</b>   | <b>795,874,345.99</b>    | <b>4,828,651,861.22</b>               | <b>85.4%</b>   | <b>827,518,138.78</b>            |
| <b>120101</b> | <b>PERSONAL TAXES</b>  | <b>4,056,000,000.00</b>   | <b>4,056,000,000.00</b>   | <b>635,986,081.76</b>    | <b>4,612,819,018.65</b>               | <b>113.7%</b>  | <b>556,819,018.65</b>            |
| 12010101      | Pay-As-You-Earn (Public Sector)                              | 3,500,000,000.00          | 3,500,000,000.00          | 538,089,153.90           | 4,302,786,121.49                      | 122.9%   | 802,786,121.49                   |
| 12010112      | Pay-As-You-Earn (Non-Public-Sector)                          | 500,000,000.00            | 500,000,000.00            | 76,921,001.95            | 286,896,770.35                        | 57.4%  | 213,103,229.65                   |
| 12010113      | Direct Assessment Tax  | 56,000,000.00             | 56,000,000.00             | 20,975,925.91            | 23,136,126.81                         | 41.3%  | 32,863,873.19                    |
| <b>120103</b> | <b>Other Taxes</b>   | <b>1,600,170,000.00</b>   | <b>1,600,170,000.00</b>   | <b>159,888,264.23</b>    | <b>215,832,842.57</b>                 | <b>13.5%</b>   | <b>1,384,337,157.43</b>          |
| 12010301      | Stamp Duty   | 1,201,000,000.00          | 1,201,000,000.00          | 300,000.00               | 300,000.00                            | 0.0%   | 1,200,700,000.00                 |
| 12010303      | Development Tax/Levy   | 4,000,000.00              | 4,000,000.00              | -                        | 232,000.00                            | 5.8%   | 3,768,000.00                     |
| 12010307      | Withholding Tax On Bank Deposits                             | 100,000,000.00            | 100,000,000.00            | 48,464,449.32            | 93,501,815.23                         | 93.5%  | 6,498,184.77                     |
| 12010308      | Withholding Tax on Non-limited Liability Company/Contractors | 146,760,000.00            | 146,760,000.00            | 100,669,655.39           | 109,663,314.34                        | 74.7%  | 37,096,685.66                    |
| 12010309      | Withholding Tax on Dividend                                  | 2,000,000.00              | 2,000,000.00              | 1,306,295.67             | 2,557,849.15                          | 127.9%   | 557,849.15                       |
| 12010310      | Withholding Tax on Rent                                      | 3,000,000.00              | 3,000,000.00              | 9,058,813.85             | 9,058,813.85                          | 302.0%   | 6,058,813.85                     |
| 12010313      | Withholding Tax on Contracts                                 | 410,000.00                | 410,000.00                | 89,050.00                | 89,050.00                             | 21.7%  | 320,950.00                       |
| 12010318      | Property Tax   | 143,000,000.00            | 143,000,000.00            | -                        | 430,000.00                            | 0.3%   | 142,570,000.00                   |
| <b>1202</b>   | <b>NON-TAX REVENUE</b>                                       | <b>9,785,449,000.00</b>   | <b>16,085,449,000.00</b>  | <b>5,890,496,150.74</b>  | <b>7,984,541,664.97</b>               | <b>49.6%</b>   | <b>8,100,907,335.03</b>          |
| <b>120201</b> | <b>Licenses - General</b>                                    | <b>120,562,000.00</b>     | <b>120,562,000.00</b>     | <b>6,316,300.00</b>      | <b>11,675,300.00</b>                  | <b>9.7%</b>  | <b>108,886,700.00</b>            |
| 12020109      | Registration of Voluntary Organization                       | 962,000.00                | 962,000.00                | -                        | -                                     | 0.0%   | 962,000.00                       |
| 12020116      | Cattle Dealler Licenses                                      | 2,000,000.00              | 2,000,000.00              | -                        | -                                     | 0.0%   | 2,000,000.00                     |
| 12020119      | Fishing Permits  | 5,000,000.00              | 5,000,000.00              | 15,000.00                | 15,000.00                             | 0.3%   | 4,985,000.00                     |
| 12020122      | Produce Buying Licenses                                      | 10,000,000.00             | 10,000,000.00             | -                        | -                                     | 0.0%   | 10,000,000.00                    |
| 12020132      | Motor Vehicle Licenses                                       | 15,000,000.00             | 15,000,000.00             | 1,400,000.00             | 3,205,000.00                          | 21.4%  | 11,795,000.00                    |
| 12020133      | Drivers' Licenses  | 15,000,000.00             | 15,000,000.00             | 2,964,800.00             | 6,436,800.00                          | 42.9%  | 8,563,200.00                     |
| 12020134      | Patent Medicine & Drug Stores Licenses                       | 6,500,000.00              | 6,500,000.00              | -                        | -                                     | 0.0%   | 6,500,000.00                     |
| 12020136      | Health Facilities Licenses                                   | 1,800,000.00              | 1,800,000.00              | -                        | -                                     | 0.0%   | 1,800,000.00                     |
| 12020138      | Forestry / Timber Licence                                    | 200,000.00                | 200,000.00                | 400,000.00               | 400,000.00                            | 200.0%   | 200,000.00                       |
| 12020141      | Hide and Skin Buyers License                                 | 1,500,000.00              | 1,500,000.00              | -                        | 82,000.00                             | 5.5%   | 1,418,000.00                     |
| 12020145      | Licence Renewal of Private Hospitals/Clinics                 | 10,500,000.00             | 10,500,000.00             | 1,275,500.00             | 1,275,500.00                          | 12.1%  | 9,224,500.00                     |
| 12020146      | Fire Safety Licence  | 1,000,000.00              | 1,000,000.00              | 261,000.00               | 261,000.00                            | 26.1%  | 739,000.00                       |
| 12020147      | Licence of Hotels and Restaurants                            | 1,000,000.00              | 1,000,000.00              | -                        | -                                     | 0.0%   | 1,000,000.00                     |
| 12020157      | Wild Animals Trophy License                                  | 100,000.00                | 100,000.00                | -                        | -                                     | 0.0%   | 100,000.00                       |
| 12020158      | Mining Activities Licence                                    | 50,000,000.00             | 50,000,000.00             | -                        | -                                     | 0.0%   | 50,000,000.00                    |

| Code          | Economic   | 2023 Original Budget    | 2023 Revised Budget     | 2023 Q2 Performance   | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|--|-------------------------|-------------------------|-----------------------|---------------------------------------|--|----------------------------------|
| <b>120204</b> | <b>Fees - General</b>  | <b>2,432,380,000.00</b> | <b>2,432,380,000.00</b> | <b>437,211,208.70</b> | <b>872,079,824.90</b>                 | <b>35.9%</b>   | <b>1,560,300,175.10</b>          |
| 12020402      | Mislleneous Road Traffic Registration Fees                             | 200,000.00              | 200,000.00              | -                     | -                                     | 0.0%   | 200,000.00                       |
| 12020405      | Student Bonding Fees   | 26,125,000.00           | 26,125,000.00           | -                     | -                                     | 0.0%   | 26,125,000.00                    |
| 12020415      | Trade Testing Fees   | 500,000.00              | 500,000.00              | 45,000.00             | 45,000.00                             | 9.0%   | 455,000.00                       |
| 12020417      | Contractor Registration Fees   | 3,000,000.00            | 3,000,000.00            | 330,000.00            | 1,965,000.00                          | 65.5%  | 1,035,000.00                     |
| 12020420      | Pilgrims Welfare Fees  | 3,000,000.00            | 3,000,000.00            | -                     | -                                     | 0.0%   | 3,000,000.00                     |
| 12020426      | Court Summons Fees   | 10,200,000.00           | 10,200,000.00           | -                     | -                                     | 0.0%   | 10,200,000.00                    |
| 12020427      | Tender Fees  | 98,800,000.00           | 98,800,000.00           | 24,192,650.00         | 34,690,650.00                         | 35.1%  | 64,109,350.00                    |
| 12020437      | Deeds Registration Fees  | 6,000,000.00            | 6,000,000.00            | 125,000.00            | 456,500.00                            | 7.6%   | 5,543,500.00                     |
| 12020438      | Survey / Planning / Building Fees                                      | 5,000,000.00            | 5,000,000.00            | 259,000.00            | 259,000.00                            | 5.2%   | 4,741,000.00                     |
| 12020441      | Laboratory Fees  | 301,701,000.00          | 301,701,000.00          | 70,631,208.58         | 79,472,048.58                         | 26.3%  | 222,228,951.42                   |
| 12020445      | Change Of Ownership Fees   | 2,500,000.00            | 2,500,000.00            | -                     | -                                     | 0.0%   | 2,500,000.00                     |
| 12020447      | Land Use Fees  | 20,000,000.00           | 20,000,000.00           | 95,000.00             | 1,519,500.00                          | 7.6%   | 18,480,500.00                    |
| 12020448      | Gate Fees  | 38,390,000.00           | 38,390,000.00           | -                     | -                                     | 0.0%   | 38,390,000.00                    |
| 12020449      | Business/Trade Operating Fees  | 19,920,000.00           | 19,920,000.00           | 3,797,849.41          | 6,877,914.74                          | 34.5%  | 13,042,085.26                    |
| 12020450      | Inspection Fees  | 1,000,000.00            | 1,000,000.00            | -                     | 45,900.00                             | 4.6%   | 954,100.00                       |
| 12020452      | School/ Tuition/ Examination Fees                                      | 244,050,000.00          | 244,050,000.00          | 4,583,600.00          | 13,072,399.92                         | 5.4%   | 230,977,600.08                   |
| 12020453      | Applications Fees  | 28,950,000.00           | 28,950,000.00           | 14,984.00             | 1,480,984.00                          | 5.1%   | 27,469,016.00                    |
| 12020455      | School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate | 433,140,000.00          | 433,140,000.00          | 18,595,604.88         | 72,234,175.11                         | 16.7%  | 360,905,824.89                   |
| 12020456      | School/ Tuition/ Regisration / Examination                             | 376,421,000.00          | 376,421,000.00          | 39,895,703.06         | 53,577,008.45                         | 14.2%  | 322,843,991.55                   |
| 12020458      | Unity/Staff/Other School Fees/Levies                                   | 1,000,000.00            | 1,000,000.00            | -                     | -                                     | 0.0%   | 1,000,000.00                     |
| 12020462      | Publication Fees   | 1,000,000.00            | 1,000,000.00            | -                     | 5,825,584.10                          | 582.6%   | 4,825,584.10                     |
| 12020463      | Hospital Service Registration Fees                                     | 320,000.00              | 320,000.00              | -                     | -                                     | 0.0%   | 320,000.00                       |
| 12020464      | Hospital Service Charges   | 108,722,000.00          | 108,722,000.00          | 52,294,377.57         | 65,690,777.57                         | 60.4%  | 43,031,222.43                    |
| 12020467      | Training Fees  | 15,000,000.00           | 15,000,000.00           | -                     | -                                     | 0.0%   | 15,000,000.00                    |
| 12020470      | Hide and Skin inspection charges                                       | 691,000.00              | 691,000.00              | -                     | -                                     | 0.0%   | 691,000.00                       |
| 12020471      | Private School Registration  | 10,300,000.00           | 10,300,000.00           | 230,000.00            | 230,000.00                            | 2.2%   | 10,070,000.00                    |
| 12020472      | Certificate of Road Worthness  | 3,500,000.00            | 3,500,000.00            | 250,000.00            | 250,000.00                            | 7.1%   | 3,250,000.00                     |
| 12020473      | Non refundable land application fees                                   | 7,000,000.00            | 7,000,000.00            | 292,800.00            | 292,800.00                            | 4.2%   | 6,707,200.00                     |
| 12020475      | Heavy Duty Permit  | 2,300,000.00            | 2,300,000.00            | 150,000.00            | 150,000.00                            | 6.5%   | 2,150,000.00                     |
| 12020477      | Registration of Audit and Accounting Firm                              | 700,000.00              | 700,000.00              | -                     | -                                     | 0.0%   | 700,000.00                       |
| 12020479      | Motor Vehicles, Taxi and Motor Cycle Registration Fees                 | 2,000,000.00            | 2,000,000.00            | -                     | -                                     | 0.0%   | 2,000,000.00                     |
| 12020483      | Certificate of Occupancy   | 180,000,000.00          | 180,000,000.00          | 3,744,782.20          | 3,744,782.20                          | 2.1%   | 176,255,217.80                   |
| 12020484      | Registration of Private Medical Institutions                           | 3,600,000.00            | 3,600,000.00            | 635,000.00            | 635,000.00                            | 17.6%  | 2,965,000.00                     |
| 12020485      | Consultancy Services Fees  | 15,050,000.00           | 15,050,000.00           | 1,072,152.00          | 1,450,152.00                          | 9.6%   | 13,599,848.00                    |
| 12020487      | Layout Designment Fees   | 10,000,000.00           | 10,000,000.00           | -                     | -                                     | 0.0%   | 10,000,000.00                    |
| 12020491      | Water Legalization Fees  | 7,000,000.00            | 7,000,000.00            | 445,000.00            | 746,000.00                            | 10.7%  | 6,254,000.00                     |
| 12020492      | Water Charges  | 30,100,000.00           | 30,100,000.00           | 7,006,504.00          | 14,013,008.00                         | 46.6%  | 16,086,992.00                    |
| 12020493      | Auto Mechanic Registration Fees  | 200,000.00              | 200,000.00              | -                     | -                                     | 0.0%   | 200,000.00                       |
| 12020494      | Annual Communication Equipment Installation/ Optic Fibre Laying Fees   | 63,000,000.00           | 63,000,000.00           | 205,000,000.00        | 206,500,000.00                        | 327.8%   | 143,500,000.00                   |
| 12020495      | Passenger Manifest and Way Bill  | 2,000,000.00            | 2,000,000.00            | 3,524,993.00          | 5,704,993.00                          | 285.2%   | 3,704,993.00                     |
| 12020497      | Vetting of Contract Agreement  | 350,000,000.00          | 350,000,000.00          | -                     | 301,150,647.23                        | 86.0%  | 48,849,352.77                    |
| <b>120205</b> | <b>Fines - General</b>   | <b>9,950,000.00</b>     | <b>9,950,000.00</b>     | <b>964,300.00</b>     | <b>1,031,100.01</b>                   | <b>10.4%</b>   | <b>8,918,899.99</b>              |
| 12020501      | Fines  | 550,000.00              | 550,000.00              | 964,300.00            | 1,031,100.01                          | 187.5%   | 481,100.01                       |
| 12020502      | Court Fines  | 9,400,000.00            | 9,400,000.00            | -                     | -                                     | 0.0%   | 9,400,000.00                     |
| <b>120206</b> | <b>Sales - General</b>   | <b>1,374,195,000.00</b> | <b>1,374,195,000.00</b> | <b>242,382,171.69</b> | <b>288,544,444.57</b>                 | <b>21.0%</b>   | <b>1,085,650,555.43</b>          |
| 12020601      | Sales Of Journal & Publications  | 340,000.00              | 340,000.00              | 68,000.00             | 403,500.00                            | 118.7%   | 63,500.00                        |
| 12020602      | Sales of Books   | 300,000.00              | 300,000.00              | -                     | -                                     | 0.0%   | 300,000.00                       |
| 12020603      | Sales of Cards   | 46,183,000.00           | 46,183,000.00           | 6,142,730.00          | 7,228,410.00                          | 15.7%  | 38,954,590.00                    |
| 12020604      | Sales of Stores / Scraps / Unserviceable Items                         | 1,000,000.00            | 1,000,000.00            | -                     | -                                     | 0.0%   | 1,000,000.00                     |
| 12020608      | Sales Of Improved Agric Inputs (Seeds, Pesticides, etc)                | 800,000.00              | 800,000.00              | -                     | -                                     | 0.0%   | 800,000.00                       |
| 12020612      | Proceeds from Sales of Drugs And Medications                           | 738,841,000.00          | 738,841,000.00          | 222,583,918.43        | 248,354,186.81                        | 33.6%  | 490,486,813.19                   |
| 12020614      | Sales of Government Buildings  | 190,000,000.00          | 190,000,000.00          | -                     | -                                     | 0.0%   | 190,000,000.00                   |
| 12020616      | Sales of Application Forms   | 130,281,000.00          | 130,281,000.00          | 11,571,458.50         | 30,382,283.00                         | 23.3%  | 99,898,717.00                    |
| 12020623      | Advertisement  | 65,250,000.00           | 65,250,000.00           | 1,724,572.76          | 1,724,572.76                          | 2.6%   | 63,525,427.24                    |
| 12020624      | Livestock Sales  | 1,000,000.00            | 1,000,000.00            | 291,492.00            | 451,492.00                            | 45.1%  | 548,508.00                       |
| 12020628      | Sales of Condemned stores and Vehicles                                 | 200,000,000.00          | 200,000,000.00          | -                     | -                                     | 0.0%   | 200,000,000.00                   |
| 12020630      | Sales of Women Centre Product and Hire of Equipments                   | 200,000.00              | 200,000.00              | -                     | -                                     | 0.0%   | 200,000.00                       |

| Code          | Economic   | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q2 Performance     | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>120207</b> | <b>Earnings - General</b>                                    | <b>798,343,000.00</b>    | <b>798,343,000.00</b>    | <b>54,393,560.75</b>    | <b>61,827,833.25</b>                  | <b>7.7%</b>  | <b>736,515,166.75</b>            |
| 12020701      | Earnings From Consultancy Services                           | 4,500,000.00             | 4,500,000.00             | -                       | -                                     | 0.0%   | 4,500,000.00                     |
| 12020703      | Earnings From Hire Of Plants & Equipment                     | 2,500,000.00             | 2,500,000.00             | 282,000.00              | 708,000.00                            | 28.3%  | 1,792,000.00                     |
| 12020707      | Earnings from Medical Services                               | 199,188,000.00           | 199,188,000.00           | 7,478,320.00            | 8,262,320.00                          | 4.1%   | 190,925,680.00                   |
| 12020710      | Earnings from Guest Houses                                   | 46,080,000.00            | 46,080,000.00            | 17,750,650.00           | 18,990,650.00                         | 41.2%  | 27,089,350.00                    |
| 12020713      | Earnings From Library Services                               | 1,000,000.00             | 1,000,000.00             | 75,000.00               | 163,000.00                            | 16.3%  | 837,000.00                       |
| 12020714      | Earnings From ICT Services                                   | 6,500,000.00             | 6,500,000.00             | 1,140,053.75            | 1,140,053.75                          | 17.5%  | 5,359,946.25                     |
| 12020716      | Earnings from Hire of Information Equipment                  | 500,000.00               | 500,000.00               | -                       | -                                     | 0.0%   | 500,000.00                       |
| 12020717      | Earning from Shows and Exhibitions                           | 150,000.00               | 150,000.00               | -                       | -                                     | 0.0%   | 150,000.00                       |
| 12020718      | Irrigation Water Charges                                     | 5,000,000.00             | 5,000,000.00             | -                       | -                                     | 0.0%   | 5,000,000.00                     |
| 12020719      | Farm Plots and Land Charges                                  | 400,000.00               | 400,000.00               | 550,000.00              | 550,000.00                            | 137.5%   | 150,000.00                       |
| 12020720      | Hire of Sump Lorry   | 300,000.00               | 300,000.00               | -                       | -                                     | 0.0%   | 300,000.00                       |
| 12020722      | Drug Revolving Fund  | 286,700,000.00           | 286,700,000.00           | 14,185,669.50           | 14,185,669.50                         | 4.9%   | 272,514,330.50                   |
| 12020723      | Car Hire / SUV Services                                      | 6,000,000.00             | 6,000,000.00             | 1,198,550.00            | 3,115,972.50                          | 51.9%  | 2,884,027.50                     |
| 12020724      | Catering Services  | 73,000,000.00            | 73,000,000.00            | 500,000.00              | 500,000.00                            | 0.7%   | 72,500,000.00                    |
| 12020727      | Export Free Zone Proceeds                                    | 5,000,000.00             | 5,000,000.00             | -                       | -                                     | 0.0%   | 5,000,000.00                     |
| 12020728      | Proceeds from Number Plates                                  | 51,425,000.00            | 51,425,000.00            | 550,000.00              | 3,528,850.00                          | 6.9%   | 47,896,150.00                    |
| 12020729      | Earning from Parks and Gardens                               | 2,600,000.00             | 2,600,000.00             | -                       | -                                     | 0.0%   | 2,600,000.00                     |
| 12020731      | Printing Revenue   | 3,500,000.00             | 3,500,000.00             | -                       | -                                     | 0.0%   | 3,500,000.00                     |
| 12020732      | Airport / Hajj Operation Proceeds                            | 75,000,000.00            | 75,000,000.00            | 1,569,899.50            | 1,569,899.50                          | 2.1%   | 73,430,100.50                    |
| 12020733      | Earnings from Hall Hire                                      | 29,000,000.00            | 29,000,000.00            | 9,113,418.00            | 9,113,418.00                          | 31.4%  | 19,886,582.00                    |
| <b>120208</b> | <b>Rent on Government Buildings - General</b>                | <b>121,200,000.00</b>    | <b>121,200,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>121,200,000.00</b>            |
| 12020801      | Rent on Government Quarters                                  | 105,000,000.00           | 105,000,000.00           | -                       | -                                     | 0.0%   | 105,000,000.00                   |
| 12020803      | Rent on Government Buildings                                 | 16,200,000.00            | 16,200,000.00            | -                       | -                                     | 0.0%   | 16,200,000.00                    |
| <b>120209</b> | <b>Rent on Land &amp; Others - General</b>                   | <b>124,000,000.00</b>    | <b>124,000,000.00</b>    | <b>10,024,550.00</b>    | <b>10,449,009.00</b>                  | <b>8.4%</b>  | <b>113,550,991.00</b>            |
| 12020901      | Rent on Government Land                                      | 10,000,000.00            | 10,000,000.00            | -                       | -                                     | 0.0%   | 10,000,000.00                    |
| 12020908      | Ground Rent and Penalties                                    | 114,000,000.00           | 114,000,000.00           | 10,024,550.00           | 10,449,009.00                         | 9.2%   | 103,550,991.00                   |
| <b>120210</b> | <b>REPAYMENTS - GENERAL</b>                                  | <b>4,103,973,000.00</b>  | <b>4,103,973,000.00</b>  | <b>5,072,578,717.13</b> | <b>5,672,208,810.77</b>               | <b>138.2%</b>  | <b>- 1,568,235,810.77</b>        |
| 12021004      | Motor Vehicle Refurbishing Loan                              | 85,000,000.00            | 85,000,000.00            | 20,400,000.00           | 20,400,000.00                         | 24.0%  | 64,600,000.00                    |
| 12021006      | Refunds - PAYE for FG Staffs in the State                    | 13,000,000.00            | 13,000,000.00            | 4,710,775,113.13        | 5,310,323,279.27                      | 40848.6%   | - 5,297,323,279.27               |
| 12021008      | Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc) | 200,000,000.00           | 200,000,000.00           | -                       | -                                     | 0.0%   | 200,000,000.00                   |
| 12021010      | Repayment of Bicycle Loan                                    | 3,000,000,000.00         | 15,973,000.00            | 1,800,000.00            | 1,800,000.00                          | 11.3%  | 14,173,000.00                    |
| 12021012      | Refund of Overpayment  | -                        | -                        | 203,604.00              | 285,531.50                            | -  | 285,531.50                       |
| 12021015      | Repayment of Owner Occupier                                  | 70,000,000.00            | 70,000,000.00            | -                       | -                                     | 0.0%   | 70,000,000.00                    |
| 12021017      | Repayment of Motor Vehicle Loan                              | 15,973,000.00            | 3,000,000,000.00         | 339,400,000.00          | 339,400,000.00                        | 11.3%  | 2,660,600,000.00                 |
| 12021018      | Repayment of Professional Advances                           | 720,000,000.00           | 720,000,000.00           | -                       | -                                     | 0.0%   | 720,000,000.00                   |
| <b>120212</b> | <b>Interest Earned</b>                                       | <b>700,000,000.00</b>    | <b>1,000,000,000.00</b>  | <b>66,575,342.47</b>    | <b>66,575,342.47</b>                  | <b>6.7%</b>  | <b>933,424,657.53</b>            |
| 12021212      | Interest on Treasury Bills and Fixed Deposit                 | 700,000,000.00           | 1,000,000,000.00         | 66,575,342.47           | 66,575,342.47                         | 6.7%   | 933,424,657.53                   |
| <b>120213</b> | <b>Reimbursement - General</b>                               | <b>846,000.00</b>        | <b>6,000,846,000.00</b>  | <b>50,000.00</b>        | <b>1,000,150,000.00</b>               | <b>16.7%</b>   | <b>5,000,696,000.00</b>          |
| 12021302      | Audit Fees   | 510,000.00               | 510,000.00               | 50,000.00               | 150,000.00                            | 29.4%  | 360,000.00                       |
| 12021307      | Assistance for Up-keeps of Rehabilitation Centres            | 336,000.00               | 336,000.00               | -                       | -                                     | 0.0%   | 336,000.00                       |
| 12021316      | PHCN Refund  | -                        | 6,000,000,000.00         | -                       | 1,000,000,000.00                      | 16.7%  | 5,000,000,000.00                 |
| <b>13</b>     | <b>AID AND GRANTS</b>  | <b>71,414,381,000.00</b> | <b>71,914,381,000.00</b> | <b>9,232,164,070.49</b> | <b>20,378,375,554.47</b>              | <b>28.3%</b>   | <b>51,536,005,445.53</b>         |
| <b>1301</b>   | <b>AID</b>   | <b>12,000,000.00</b>     | <b>12,000,000.00</b>     | <b>2,357,600.00</b>     | <b>2,357,600.00</b>                   | <b>19.6%</b>   | <b>9,642,400.00</b>              |
| <b>130101</b> | <b>DOMESTIC AID</b>  | <b>12,000,000.00</b>     | <b>12,000,000.00</b>     | <b>2,357,600.00</b>     | <b>2,357,600.00</b>                   | <b>19.6%</b>   | <b>9,642,400.00</b>              |
| 13010102      | CAPITAL DOMESTIC AID   | 12,000,000.00            | 12,000,000.00            | 2,357,600.00            | 2,357,600.00                          | 19.6%  | 9,642,400.00                     |
| <b>1302</b>   | <b>GRANTS</b>  | <b>71,402,381,000.00</b> | <b>71,902,381,000.00</b> | <b>9,229,806,470.49</b> | <b>20,376,017,954.47</b>              | <b>28.3%</b>   | <b>51,526,363,045.53</b>         |
| <b>130201</b> | <b>DOMESTIC GRANTS</b>                                       | <b>64,396,781,000.00</b> | <b>64,396,781,000.00</b> | <b>9,229,806,470.49</b> | <b>20,376,017,954.47</b>              | <b>31.6%</b>   | <b>44,020,763,045.53</b>         |
| 13020102      | CAPITAL GRANTS FROM FGN                                      | 25,921,940,000.00        | 25,921,940,000.00        | 963,182,808.18          | 3,733,665,850.17                      | 14.4%  | 22,188,274,149.83                |
| 13020103      | CURRENT GRANTS FROM LGAS                                     | 32,664,441,000.00        | 32,664,441,000.00        | 8,036,509,238.08        | 15,668,918,846.68                     | 48.0%  | 16,995,522,153.32                |
| 13020104      | CAPITAL GRANTS FROM LGAS                                     | 5,810,400,000.00         | 5,810,400,000.00         | 230,114,424.23          | 973,433,257.62                        | 16.8%  | 4,836,966,742.38                 |
| <b>130202</b> | <b>FOREIGN GRANTS</b>  | <b>7,005,600,000.00</b>  | <b>7,505,600,000.00</b>  | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>7,505,600,000.00</b>          |
| 13020202      | CAPITAL FOREIGN GRANTS                                       | 7,005,600,000.00         | 7,505,600,000.00         | -                       | -                                     | 0.0%   | 7,505,600,000.00                 |
| <b>14</b>     | <b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>               | <b>3,400,000,000.00</b>  | <b>3,400,000,000.00</b>  | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>3,400,000,000.00</b>          |
| <b>1403</b>   | <b>LOANS/ BORROWINGS RECEIPT</b>                             | <b>3,400,000,000.00</b>  | <b>3,400,000,000.00</b>  | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>3,400,000,000.00</b>          |
| <b>140302</b> | <b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>               | <b>3,400,000,000.00</b>  | <b>3,400,000,000.00</b>  | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>3,400,000,000.00</b>          |
| 14030201      | INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS  | 3,400,000,000.00         | 3,400,000,000.00         | -                       | -                                     | 0.0%   | 3,400,000,000.00                 |

## 2.D Expenditure by Administrative Classification

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

Jigawa State Government Budget Performance Report 2023 Q2 - Total Expenditure by Administrative Classification

| Code               | Administrative Unit                                     | 2023 Original Budget      | 2023 Revised Budget       | 2023 Q2 Performance      | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
|                    | <b>Total Expenditure</b>                                | <b>185,075,000,000.00</b> | <b>198,075,000,000.00</b> | <b>46,701,017,204.23</b> | <b>80,402,532,840.28</b>              | <b>40.6%</b>   | <b>117,672,467,159.72</b>        |
| <b>01000000000</b> | <b>Administrative</b>                                   | <b>18,762,065,000.00</b>  | <b>19,352,065,000.00</b>  | <b>4,642,292,157.63</b>  | <b>7,191,622,689.27</b>               | <b>37.2%</b>   | <b>12,160,442,310.73</b>         |
| <b>01110000000</b> | <b>Government House</b>                                 | <b>4,171,300,000.00</b>   | <b>4,341,300,000.00</b>   | <b>349,571,258.83</b>    | <b>504,590,103.48</b>                 | <b>11.6%</b>   | <b>3,836,709,896.52</b>          |
| 011100100100       | Government House  | 2,610,500,000.00          | 2,610,500,000.00          | 8,318,214.80             | 65,654,550.83                         | 2.5%   | 2,544,845,449.17                 |
| 011100100200       | Deputy Governor's Office                                | 388,600,000.00            | 558,600,000.00            | 294,174,917.06           | 296,456,774.66                        | 53.1%  | 262,143,225.34                   |
| 011111300100       | Directorate of Protocol                                 | 186,700,000.00            | 186,700,000.00            | 613,415.55               | 1,227,329.85                          | 0.7%   | 185,472,670.15                   |
| 011101000100       | Due Process & Project Monitoring Bureau                 | 116,400,000.00            | 116,400,000.00            | 34,397,727.97            | 55,173,288.06                         | 47.4%  | 61,226,711.94                    |
| 011103700100       | Pilgrim Welfare Agency                                  | 538,300,000.00            | 538,300,000.00            | 6,279,293.30             | 66,438,694.30                         | 12.3%  | 471,861,305.70                   |
| 011100800100       | State Emergency Management Agency                       | 330,800,000.00            | 330,800,000.00            | 5,787,690.15             | 19,639,465.78                         | 5.9%   | 311,160,534.22                   |
| <b>01610000000</b> | <b>Office of the Secretary to the State Government</b>  | <b>5,706,465,000.00</b>   | <b>6,026,465,000.00</b>   | <b>2,371,182,565.76</b>  | <b>3,999,473,368.71</b>               | <b>66.4%</b>   | <b>2,026,991,631.29</b>          |
| 016100100100       | Office of the SSG Admin & Finance Directorate           | 1,440,560,000.00          | 1,690,560,000.00          | 1,702,046,779.32         | 2,530,045,621.14                      | 149.7%   | - 839,485,621.14                 |
| 016102100200       | Liaison Office Kaduna                                   | 9,615,000.00              | 9,615,000.00              | 1,343,987.40             | 2,642,974.80                          | 27.5%  | 6,972,025.20                     |
| 016102100300       | Liaison Office Lagos                                    | 15,550,000.00             | 15,550,000.00             | 4,449,883.66             | 5,431,595.66                          | 34.9%  | 10,118,404.34                    |
| 016102100400       | Liaison Office Kano                                     | 1,440,000.00              | 1,440,000.00              | 300,000.00               | 603,000.00                            | 41.9%  | 837,000.00                       |
| 016102100500       | Liaison Office Abuja                                    | 69,900,000.00             | 69,900,000.00             | 18,306,194.46            | 19,563,886.26                         | 28.0%  | 50,336,113.74                    |
| 016100200100       | Chieftaincy & Religious Affairs Department              | 2,970,500,000.00          | 3,040,500,000.00          | 7,197,186.60             | 657,994,402.20                        | 21.6%  | 2,382,505,597.80                 |
| 016100300100       | Research, Evaluation and Political Affairs Directorate  | 149,700,000.00            | 149,700,000.00            | 98,734,956.83            | 117,824,394.95                        | 78.7%  | 31,875,605.05                    |
| 016100400100       | Special Service Directorate                             | 1,038,000,000.00          | 1,038,000,000.00          | 538,803,577.49           | 665,367,493.70                        | 64.1%  | 372,632,506.30                   |
| 016100500100       | Council Affairs Department                              | 11,200,000.00             | 11,200,000.00             | -                        | -                                     | 0.0%   | 11,200,000.00                    |
| <b>01120000000</b> | <b>State House of Assembly</b>                          | <b>4,656,900,000.00</b>   | <b>4,656,900,000.00</b>   | <b>1,275,519,004.04</b>  | <b>1,463,995,356.03</b>               | <b>31.4%</b>   | <b>3,192,904,643.97</b>          |
| 011200300100       | State House of Assembly                                 | 4,519,200,000.00          | 4,519,200,000.00          | 1,273,854,394.52         | 1,459,834,685.31                      | 32.3%  | 3,059,365,314.69                 |
| 011200400100       | Assembly Service Commission                             | 137,700,000.00            | 137,700,000.00            | 1,664,609.52             | 4,160,670.72                          | 3.0%   | 133,539,329.28                   |
| <b>01250000000</b> | <b>Office of the Head of State Civil Service</b>        | <b>3,165,700,000.00</b>   | <b>3,265,700,000.00</b>   | <b>192,546,031.35</b>    | <b>667,741,158.81</b>                 | <b>20.4%</b>   | <b>2,597,958,841.19</b>          |
| 012500100100       | Office of the Head of State Civil Service               | 824,300,000.00            | 824,300,000.00            | 42,128,432.52            | 80,960,483.76                         | 9.8%   | 743,339,516.24                   |
| 012500100200       | Establishment and Service Matters Directorate           | 540,900,000.00            | 540,900,000.00            | 125,080,461.38           | 252,019,031.07                        | 46.6%  | 288,880,968.93                   |
| 012500100300       | Manpower Development and Training Directorate           | 70,000,000.00             | 70,000,000.00             | -                        | -                                     | 0.0%   | 70,000,000.00                    |
| 012500100400       | Directorate of Salary and Pension Administration        | 547,000,000.00            | 647,000,000.00            | 5,951,587.05             | 115,603,051.90                        | 17.9%  | 531,396,948.10                   |
| 012500100500       | Manpower Development Institute                          | 146,400,000.00            | 146,400,000.00            | 11,756,899.00            | 22,883,126.00                         | 15.6%  | 123,516,874.00                   |
| 012500100600       | Guidance and Counselling Department                     | 27,100,000.00             | 27,100,000.00             | 7,628,651.40             | 15,541,071.60                         | 57.3%  | 11,558,928.40                    |
| 012500200100       | State Pension   | 1,010,000,000.00          | 1,010,000,000.00          | -                        | 180,734,394.48                        | 17.9%  | 829,265,605.52                   |
| <b>01400000000</b> | <b>Office of the Auditor General</b>                    | <b>409,600,000.00</b>     | <b>409,600,000.00</b>     | <b>109,494,367.03</b>    | <b>209,946,472.62</b>                 | <b>51.3%</b>   | <b>199,653,527.38</b>            |
| 014000100100       | Office of the State Auditor General                     | 110,100,000.00            | 110,100,000.00            | 15,136,678.90            | 30,109,723.60                         | 27.3%  | 79,990,276.40                    |
| 014000200100       | Office of the Auditor General Local Government Audit    | 279,500,000.00            | 279,500,000.00            | 94,357,688.13            | 179,836,749.02                        | 64.3%  | 99,663,250.98                    |
| 014000300100       | Audit Service Commission                                | 20,000,000.00             | 20,000,000.00             | -                        | -                                     | 0.0%   | 20,000,000.00                    |
| <b>01470000000</b> | <b>Civil Service Commission</b>                         | <b>44,000,000.00</b>      | <b>44,000,000.00</b>      | <b>1,768,852.20</b>      | <b>3,666,151.20</b>                   | <b>8.3%</b>  | <b>40,333,848.80</b>             |
| 014700100100       | Civil Service Commission                                | 44,000,000.00             | 44,000,000.00             | 1,768,852.20             | 3,666,151.20                          | 8.3%   | 40,333,848.80                    |
| <b>01480000000</b> | <b>State Independent Electoral Commission</b>           | <b>51,500,000.00</b>      | <b>51,500,000.00</b>      | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>51,500,000.00</b>             |
| 014800100100       | State Independent Electoral Commission                  | 51,500,000.00             | 51,500,000.00             | -                        | -                                     | 0.0%   | 51,500,000.00                    |
| <b>01490000000</b> | <b>Local Government Service Commission</b>              | <b>556,600,000.00</b>     | <b>556,600,000.00</b>     | <b>342,210,078.42</b>    | <b>342,210,078.42</b>                 | <b>61.5%</b>   | <b>214,389,921.58</b>            |
| 014900100100       | Local Government Service Commission                     | 556,600,000.00            | 556,600,000.00            | 342,210,078.42           | 342,210,078.42                        | 61.5%  | 214,389,921.58                   |
| <b>02000000000</b> | <b>Economic</b>   | <b>60,329,512,000.00</b>  | <b>69,587,512,000.00</b>  | <b>22,840,114,225.53</b> | <b>36,269,885,859.68</b>              | <b>52.1%</b>   | <b>33,317,626,140.32</b>         |
| <b>02150000000</b> | <b>Ministry of Agriculture &amp; Natural Resources</b>  | <b>7,479,366,000.00</b>   | <b>7,479,366,000.00</b>   | <b>301,495,408.46</b>    | <b>427,906,098.25</b>                 | <b>5.7%</b>  | <b>7,051,459,901.75</b>          |
| 021500100100       | Ministry of Agriculture & Natural Resources             | 1,606,600,000.00          | 1,606,600,000.00          | 75,156,588.56            | 157,650,302.95                        | 9.8%   | 1,448,949,697.05                 |
| 021502100100       | Jigawa State Agricultural Research Institute            | 219,000,000.00            | 219,000,000.00            | 30,181,208.97            | 61,382,085.84                         | 28.0%  | 157,617,914.16                   |
| 021510200100       | Jigawa State Agricultural & Rural Development Authority | 5,290,666,000.00          | 5,290,666,000.00          | 188,285,258.23           | 188,285,258.23                        | 3.6%   | 5,102,380,741.77                 |
| 021511500100       | Farmers And Herdsman Board                              | 363,100,000.00            | 363,100,000.00            | 7,872,352.70             | 20,588,451.23                         | 5.7%   | 342,511,548.77                   |

Jigawa State Government Budget Performance Report 2023 Q2 - Total Expenditure by Administrative Classification

| Code               | Administrative Unit   | 2023 Original Budget      | 2023 Revised Budget       | 2023 Q2 Performance      | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| <b>02200000000</b> | <b>Ministry of Finance &amp; Economic Planning</b>                  | <b>11,243,428,000.00</b>  | <b>10,301,428,000.00</b>  | <b>1,842,512,121.24</b>  | <b>4,103,753,918.35</b>               | <b>39.8%</b>   | <b>6,197,674,081.65</b>          |
| 022000100100       | Ministry of Finance & Economic Planning                             | 2,403,100,000.00          | 2,403,100,000.00          | 259,142,708.31           | 919,150,588.90                        | 38.2%  | 1,483,949,411.10                 |
| 022000300100       | Budget and Economic Planning Directorate                            | 1,667,500,000.00          | 725,500,000.00            | 12,743,504.70            | 24,945,259.40                         | 3.4%   | 700,554,740.60                   |
| 022000300200       | Economic Planning Board   | 18,000,000.00             | 18,000,000.00             | -                        | 3,755,550.00                          | 20.9%  | 14,244,450.00                    |
| 022000700100       | Office of the Accountant General                                    | 1,687,900,000.00          | 1,687,900,000.00          | 133,697,413.03           | 507,201,387.03                        | 30.0%  | 1,180,698,612.97                 |
| 022000700200       | Treasury Department (Stabilization Fund Provision)                  | 200,000,000.00            | 200,000,000.00            | 46,250,000.01            | 92,500,000.02                         | 46.3%  | 107,499,999.98                   |
| 022000200100       | Debt Management Unit  | 5,000,000,000.00          | 5,000,000,000.00          | 1,371,703,753.00         | 2,515,604,555.06                      | 50.3%  | 2,484,395,444.94                 |
| 022000800100       | State Internal Revenue Service                                      | 177,328,000.00            | 177,328,000.00            | 14,432,435.71            | 31,710,181.80                         | 17.9%  | 145,617,818.20                   |
| 022001200100       | Jigawa State Bureau of Statistics                                   | 89,600,000.00             | 89,600,000.00             | 4,542,306.48             | 8,886,396.14                          | 9.9%   | 80,713,603.86                    |
| <b>02220000000</b> | <b>Ministry Of Commerce, Industries and Co-operatives</b>           | <b>2,843,218,000.00</b>   | <b>2,843,218,000.00</b>   | <b>21,191,507.85</b>     | <b>75,095,638.83</b>                  | <b>2.6%</b>  | <b>2,768,122,361.17</b>          |
| 022200100100       | Ministry of Commerce, Industries and Co-operatives                  | 2,669,990,000.00          | 2,669,990,000.00          | 17,171,596.65            | 60,131,647.63                         | 2.3%   | 2,609,858,352.37                 |
| 022200200100       | Mineral Resources Development Agency                                | 59,855,000.00             | 59,855,000.00             | 4,019,911.20             | 14,963,991.20                         | 25.0%  | 44,891,008.80                    |
| 022200300100       | State Investment Promotion Agency                                   | 113,373,000.00            | 113,373,000.00            | -                        | -                                     | 0.0%   | 113,373,000.00                   |
| <b>02270000000</b> | <b>Directorate Of Economic Empowerment</b>                          | <b>1,173,700,000.00</b>   | <b>1,373,700,000.00</b>   | <b>16,940,509.35</b>     | <b>157,147,710.65</b>                 | <b>11.4%</b>   | <b>1,216,552,289.35</b>          |
| 022700100100       | Directorate of Economic Empowerment                                 | 1,173,700,000.00          | 1,373,700,000.00          | 16,940,509.35            | 157,147,710.65                        | 11.4%  | 1,216,552,289.35                 |
| <b>02340000000</b> | <b>Ministry of Works &amp; Transport</b>                            | <b>26,214,470,000.00</b>  | <b>36,214,470,000.00</b>  | <b>18,006,037,307.28</b> | <b>26,872,047,336.85</b>              | <b>74.2%</b>   | <b>9,342,422,663.15</b>          |
| 023400100100       | Ministry of Works & Transport                                       | 18,104,650,000.00         | 28,104,650,000.00         | 12,529,055,611.20        | 21,048,946,444.48                     | 74.9%  | 7,055,703,555.52                 |
| 023400400100       | Jigawa Roads Maintenance Agency                                     | 5,630,110,000.00          | 5,630,110,000.00          | 4,920,139,257.24         | 5,082,375,101.59                      | 90.3%  | 547,734,898.41                   |
| 023400800100       | Rural Electricity Board   | 2,064,510,000.00          | 2,064,510,000.00          | 536,760,595.59           | 700,652,104.28                        | 33.9%  | 1,363,857,895.72                 |
| 023400900100       | Fire Service Directorate  | 415,200,000.00            | 415,200,000.00            | 20,081,843.25            | 40,073,686.50                         | 9.7%   | 375,126,313.50                   |
| <b>02520000000</b> | <b>Ministry Of Water Resources</b>                                  | <b>9,629,743,000.00</b>   | <b>9,629,743,000.00</b>   | <b>2,548,793,556.75</b>  | <b>4,174,935,871.13</b>               | <b>43.4%</b>   | <b>5,454,807,128.87</b>          |
| 025200100100       | Ministry of Water Resources   | 3,422,660,000.00          | 3,422,660,000.00          | 1,223,505,585.86         | 1,825,059,068.75                      | 53.3%  | 1,597,600,931.25                 |
| 025210200100       | Jigawa state Water Board  | 1,162,372,000.00          | 1,162,372,000.00          | 168,110,787.03           | 335,887,497.34                        | 28.9%  | 826,484,502.66                   |
| 025210300100       | Rural Water Supply and Sanitation Agency                            | 2,584,510,000.00          | 2,584,510,000.00          | 6,990,986.13             | 124,615,034.57                        | 4.8%   | 2,459,894,965.43                 |
| 025210400100       | Small Town Water Supply Agency                                      | 2,460,201,000.00          | 2,460,201,000.00          | 1,150,186,197.73         | 1,889,374,270.47                      | 76.8%  | 570,826,729.53                   |
| <b>02600000000</b> | <b>Ministry Of Land , Housing, Urban &amp; Regional Development</b> | <b>1,745,587,000.00</b>   | <b>1,745,587,000.00</b>   | <b>103,143,814.60</b>    | <b>458,999,285.62</b>                 | <b>26.3%</b>   | <b>1,286,587,714.38</b>          |
| 026000100100       | Ministry of Lands, Housing, Urban & Regional Planning Development   | 531,299,000.00            | 531,299,000.00            | 60,317,166.40            | 82,938,928.99                         | 15.6%  | 448,360,071.01                   |
| 026000200100       | Jigawa State Housing Authority                                      | 484,482,000.00            | 484,482,000.00            | 3,341,168.20             | 276,243,229.05                        | 57.0%  | 208,238,770.95                   |
| 026000300100       | Urban Development Board   | 176,806,000.00            | 176,806,000.00            | 16,127,843.90            | 35,645,879.97                         | 20.2%  | 141,160,120.03                   |
| 026000400100       | Dutse Capital Development Authority (DCDA)                          | 553,000,000.00            | 553,000,000.00            | 23,357,636.10            | 64,171,247.61                         | 11.6%  | 488,828,752.39                   |
| <b>03000000000</b> | <b>Law &amp; Justice</b>  | <b>4,048,231,000.00</b>   | <b>4,080,231,000.00</b>   | <b>569,067,320.13</b>    | <b>885,864,224.20</b>                 | <b>21.7%</b>   | <b>3,194,366,775.80</b>          |
| <b>03180000000</b> | <b>Judiciary</b>  | <b>3,698,966,000.00</b>   | <b>3,730,966,000.00</b>   | <b>501,343,854.40</b>    | <b>772,982,354.54</b>                 | <b>20.7%</b>   | <b>2,957,983,645.46</b>          |
| 031800500100       | High Court of Justice   | 1,274,016,000.00          | 1,274,016,000.00          | 111,348,145.09           | 225,245,672.75                        | 17.7%  | 1,048,770,327.25                 |
| 031800600100       | Sharia Court of Appeal  | 2,217,300,000.00          | 2,217,300,000.00          | 332,896,487.42           | 467,358,909.11                        | 21.1%  | 1,749,941,090.89                 |
| 031801100100       | Judicial Service Commission   | 207,650,000.00            | 239,650,000.00            | 57,099,221.89            | 80,377,772.68                         | 33.5%  | 159,272,227.32                   |
| <b>03260000000</b> | <b>Ministry of Justice</b>  | <b>349,265,000.00</b>     | <b>349,265,000.00</b>     | <b>67,723,465.73</b>     | <b>112,881,869.66</b>                 | <b>32.3%</b>   | <b>236,383,130.34</b>            |
| 032600100100       | Ministry of Justice   | 261,000,000.00            | 261,000,000.00            | 57,369,679.33            | 102,528,083.26                        | 39.3%  | 158,471,916.74                   |
| 032600200100       | Justice Sector and Law Reform Commission                            | 48,265,000.00             | 48,265,000.00             | 10,353,786.40            | 10,353,786.40                         | 21.5%  | 37,911,213.60                    |
| 032600300100       | Jigawa State Anti-Corruption Commission                             | 40,000,000.00             | 40,000,000.00             | -                        | -                                     | 0.0%   | 40,000,000.00                    |
| <b>05000000000</b> | <b>Social</b>   | <b>101,935,192,000.00</b> | <b>105,055,192,000.00</b> | <b>18,649,543,500.94</b> | <b>36,055,160,067.13</b>              | <b>34.3%</b>   | <b>69,000,031,932.87</b>         |
| <b>05140000000</b> | <b>Ministry of Women Affairs</b>                                    | <b>3,412,371,000.00</b>   | <b>3,412,371,000.00</b>   | <b>27,306,015.08</b>     | <b>101,137,638.06</b>                 | <b>3.0%</b>  | <b>3,311,233,361.94</b>          |
| 051400100100       | Ministry of Women Affairs & Social Development                      | 1,121,007,000.00          | 1,121,007,000.00          | 15,976,554.60            | 38,623,109.20                         | 3.4%   | 1,082,383,890.80                 |
| 051400200100       | Jigawa State Rehabilitation Board                                   | 2,291,364,000.00          | 2,291,364,000.00          | 11,329,460.48            | 62,514,528.86                         | 2.7%   | 2,228,849,471.14                 |

Jigawa State Government Budget Performance Report 2023 Q2 - Total Expenditure by Administrative Classification

| Code               | Administrative Unit   | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q2 Performance      | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|--------------------------|--------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| <b>05170000000</b> | <b>Ministry of Education, Science &amp; Technology</b>      | <b>62,045,355,000.00</b> | <b>62,365,355,000.00</b> | <b>12,635,256,113.75</b> | <b>23,326,718,211.24</b>              | <b>37.4%</b>   | <b>39,038,636,788.76</b>         |
| 051700100100       | Ministry of Education, Science & Technology                 | 9,305,700,000.00         | 9,305,700,000.00         | 2,442,881,872.22         | 4,507,019,244.03                      | 48.4%  | 4,798,680,755.97                 |
| 051700100200       | State Educational Inspectorate & Monitoring Unit            | 44,261,000.00            | 44,261,000.00            | 260,861.40               | 3,637,195.92                          | 8.2%   | 40,623,804.08                    |
| 051700300100       | State Universal Basic Education Board                       | 11,037,226,000.00        | 11,037,226,000.00        | 1,394,433,929.06         | 1,929,514,580.39                      | 17.5%  | 9,107,711,419.61                 |
| 051700300300       | Inspectorate Headquarters & Zones                           | 256,538,000.00           | 256,538,000.00           | -                        | -                                     | 0.0%   | 256,538,000.00                   |
| 051700300400       | Local Education Authority                                   | 20,170,000,000.00        | 20,170,000,000.00        | 4,544,138,976.30         | 9,075,898,953.79                      | 45.0%  | 11,094,101,046.21                |
| 051700800100       | Library Board   | 102,530,000.00           | 102,530,000.00           | 12,222,740.30            | 25,336,461.90                         | 24.7%  | 77,193,538.10                    |
| 051701000100       | Agency for Mass Education                                   | 289,047,000.00           | 289,047,000.00           | 19,599,216.72            | 41,232,370.80                         | 14.3%  | 247,814,629.20                   |
| 051701100100       | Nomadic Education Agency                                    | 893,700,000.00           | 893,700,000.00           | 182,721,077.73           | 360,827,611.05                        | 40.4%  | 532,872,388.95                   |
| 051701800100       | Jigawa State Polytechnic                                    | 2,175,970,000.00         | 2,175,970,000.00         | 196,476,315.71           | 388,942,310.60                        | 17.9%  | 1,787,027,689.40                 |
| 051701800200       | Bilyaminu Usman Polytechnic Hadeja                          | 1,462,166,000.00         | 1,462,166,000.00         | 240,099,570.77           | 456,314,357.22                        | 31.2%  | 1,005,851,642.78                 |
| 051701900100       | Jigawa State College of Education                           | 1,580,800,000.00         | 1,580,800,000.00         | 336,887,332.47           | 672,073,687.87                        | 42.5%  | 908,726,312.13                   |
| 051702100100       | Sule Lamido University                                      | 5,758,144,000.00         | 6,078,144,000.00         | 2,080,177,354.05         | 3,146,627,677.69                      | 51.8%  | 2,931,516,322.31                 |
| 051705500100       | Science & Technical Education Board                         | 1,526,482,000.00         | 1,526,482,000.00         | 441,286,061.60           | 970,505,496.07                        | 63.6%  | 555,976,503.93                   |
| 051705600100       | Jigawa State Scholarship Board                              | 2,709,400,000.00         | 2,709,400,000.00         | 117,499,984.20           | 558,245,918.00                        | 20.6%  | 2,151,154,082.00                 |
| 051702600100       | Dutse Model / Capital School                                | 449,184,000.00           | 449,184,000.00           | 99,688,020.63            | 180,995,281.67                        | 40.3%  | 268,188,718.33                   |
| 051706000100       | Jigawa State College of Education and Legal Studies         | 1,326,668,000.00         | 1,326,668,000.00         | 125,883,462.14           | 260,481,564.92                        | 19.6%  | 1,066,186,435.08                 |
| 051706100100       | Institute of Information Technology                         | 731,000,000.00           | 731,000,000.00           | 76,691,508.57            | 171,271,068.04                        | 23.4%  | 559,728,931.96                   |
| 051706300100       | Islamic Education Bureau                                    | 1,814,400,000.00         | 1,814,400,000.00         | 250,023,528.00           | 499,887,677.10                        | 27.6%  | 1,314,512,322.90                 |
| 051706400100       | Bamaina Academy   | 89,900,000.00            | 89,900,000.00            | 2,114,552.30             | 5,737,004.60                          | 6.4%   | 84,162,995.40                    |
| 051706500100       | Jigawa State College of Remedial Studies                    | 322,239,000.00           | 322,239,000.00           | 72,169,749.58            | 72,169,749.58                         | 22.4%  | 250,069,250.42                   |
| <b>05210000000</b> | <b>Ministry of Health</b>                                   | <b>29,288,320,000.00</b> | <b>31,088,320,000.00</b> | <b>5,691,554,032.20</b>  | <b>11,686,657,918.07</b>              | <b>37.6%</b>   | <b>19,401,662,081.93</b>         |
| 052100100100       | Ministry of Health  | 12,359,364,000.00        | 14,159,364,000.00        | 2,725,599,947.68         | 6,897,714,341.54                      | 48.7%  | 7,261,649,658.46                 |
| 052100300100       | Babura General Hospital                                     | 372,020,000.00           | 372,020,000.00           | 89,830,145.60            | 89,830,145.60                         | 24.1%  | 282,189,854.40                   |
| 052100400100       | Birnin Kudu General Hospital                                | 631,180,000.00           | 631,180,000.00           | 261,538,169.26           | 261,538,169.26                        | 41.4%  | 369,641,830.74                   |
| 052100500100       | Birniwa General Hospital                                    | 297,200,000.00           | 297,200,000.00           | 115,436,140.92           | 115,436,140.92                        | 38.8%  | 181,763,859.08                   |
| 052100600100       | Dutse General Hospital                                      | 770,000,000.00           | 770,000,000.00           | 333,144,655.04           | 333,144,655.04                        | 43.3%  | 436,855,344.96                   |
| 052100700100       | Gumel General Hospital                                      | 505,650,000.00           | 505,650,000.00           | 122,196,255.30           | 122,196,255.30                        | 24.2%  | 383,453,744.70                   |
| 052100800100       | Gwaram Cottage Hospital                                     | 205,261,000.00           | 205,261,000.00           | 49,494,468.20            | 49,494,468.20                         | 24.1%  | 155,766,531.80                   |
| 052100900100       | Hadejia General Hospital                                    | 917,400,000.00           | 917,400,000.00           | 148,674,827.80           | 314,330,521.13                        | 34.3%  | 603,069,478.87                   |
| 052101000100       | Hadejia Tuberculosis and Leprosy Hospital                   | 63,766,000.00            | 63,766,000.00            | 8,899,989.52             | 8,899,989.52                          | 14.0%  | 54,866,010.48                    |
| 052101100100       | Jahun General Hospital                                      | 436,000,000.00           | 436,000,000.00           | 116,432,487.40           | 116,432,487.40                        | 26.7%  | 319,567,512.60                   |
| 052101200100       | Kafin Hausa (Bulangu) Cottage Hospital                      | 122,305,000.00           | 122,305,000.00           | 63,902,791.64            | 63,902,791.64                         | 52.2%  | 58,402,208.36                    |
| 052101300100       | Kafin Hausa General Hospital                                | 246,400,000.00           | 246,400,000.00           | 120,140,054.60           | 120,140,054.60                        | 48.8%  | 126,259,945.40                   |
| 052101400100       | Kazaure General Hospital                                    | 568,000,000.00           | 568,000,000.00           | 182,703,605.53           | 182,703,605.53                        | 32.2%  | 385,296,394.47                   |
| 052101500100       | Kazaure Psychiatric Hospital                                | 43,803,000.00            | 43,803,000.00            | 18,652,583.04            | 18,652,583.04                         | 42.6%  | 25,150,416.96                    |
| 052101600100       | Ringim General Hospital                                     | 413,400,000.00           | 413,400,000.00           | 118,244,970.80           | 118,244,970.80                        | 28.6%  | 295,155,029.20                   |
| 052101700100       | Jigawa State Agency for the Control of AIDS                 | 51,470,000.00            | 51,470,000.00            | -                        | 4,196,573.29                          | 8.2%   | 47,273,426.71                    |
| 052101800100       | Primary Health Care Development Agency                      | 4,297,500,000.00         | 4,297,500,000.00         | 997,163,673.05           | 1,086,822,640.09                      | 25.3%  | 3,210,677,359.91                 |
| 052101900200       | Primary Health Care Development LGA Management Office       | 5,106,000,000.00         | 5,106,000,000.00         | -                        | 1,229,002,251.42                      | 24.1%  | 3,876,997,748.58                 |
| 052101900100       | Office of the Provost College of Nursing & Midwifery        | 56,000,000.00            | 56,000,000.00            | 12,005,023.00            | 12,005,023.00                         | 21.4%  | 43,994,977.00                    |
| 052102000100       | School of Nursing Birnin Kudu                               | 459,200,000.00           | 459,200,000.00           | 142,501,115.54           | 142,501,115.54                        | 31.0%  | 316,698,884.46                   |
| 052102100100       | School of Midwifery Birnin Kudu                             | 34,200,000.00            | 34,200,000.00            | 11,074,043.00            | 11,074,043.00                         | 32.4%  | 23,125,957.00                    |
| 052102200100       | School of Nursing Hadejia                                   | 27,800,000.00            | 27,800,000.00            | -                        | -                                     | 0.0%   | 27,800,000.00                    |
| 052102300100       | School of Midwifery Babura                                  | 33,127,000.00            | 33,127,000.00            | -                        | -                                     | 0.0%   | 33,127,000.00                    |
| 052102400100       | School of Health Technology                                 | 276,774,000.00           | 276,774,000.00           | 53,919,085.28            | 120,153,631.01                        | 43.4%  | 156,620,368.99                   |
| 052102500100       | Rasheed Shekoni Specialist Hospital                         | 964,500,000.00           | 964,500,000.00           | -                        | 268,241,461.20                        | 27.8%  | 696,258,538.80                   |
| 052102700100       | School of Nursing Babura                                    | 30,000,000.00            | 30,000,000.00            | -                        | -                                     | 0.0%   | 30,000,000.00                    |
| <b>05130000000</b> | <b>Ministry of Information, Youth, Sports &amp; Culture</b> | <b>1,159,110,000.00</b>  | <b>1,159,110,000.00</b>  | <b>77,447,086.55</b>     | <b>138,910,862.04</b>                 | <b>12.0%</b>   | <b>1,020,199,137.96</b>          |
| 051300100100       | Ministry of Information Youths, Sports and Culture          | 281,560,000.00           | 281,560,000.00           | 31,695,588.40            | 55,173,339.64                         | 19.6%  | 226,386,660.36                   |
| 051300200100       | History and Culture Bureau                                  | 56,656,000.00            | 56,656,000.00            | 5,164,175.35             | 10,996,047.05                         | 19.4%  | 45,659,152.95                    |
| 051300300100       | Jigawa State Television                                     | 144,317,000.00           | 144,317,000.00           | 18,157,034.07            | 36,581,389.49                         | 25.3%  | 107,735,610.51                   |
| 051300400100       | Jigawa State Broadcasting Corporation (Radio)               | 162,500,000.00           | 162,500,000.00           | 9,070,104.00             | 9,070,104.00                          | 5.6%   | 153,429,896.00                   |
| 051300500100       | Jigawa State Printing Press                                 | 37,200,000.00            | 37,200,000.00            | -                        | -                                     | 0.0%   | 37,200,000.00                    |
| 051300700100       | Jigawa State Sports Council                                 | 476,877,000.00           | 476,877,000.00           | 13,360,184.73            | 27,089,181.86                         | 5.7%   | 449,787,818.14                   |
| <b>05350000000</b> | <b>Ministry of Environment</b>                              | <b>5,746,436,000.00</b>  | <b>6,746,436,000.00</b>  | <b>203,674,276.56</b>    | <b>787,429,460.92</b>                 | <b>11.7%</b>   | <b>5,959,006,539.08</b>          |
| 053500100100       | Ministry of Environment                                     | 4,997,350,000.00         | 5,997,350,000.00         | 89,326,871.88            | 519,497,042.76                        | 8.7%   | 5,477,852,957.24                 |
| 053501600100       | Jigawa State Environmental Protection Agency (JISEPA)       | 502,400,000.00           | 502,400,000.00           | 113,321,917.48           | 266,906,930.96                        | 53.1%  | 235,493,069.04                   |
| 053505600100       | Alternative Energy Agency                                   | 246,686,000.00           | 246,686,000.00           | 1,025,487.20             | 1,025,487.20                          | 0.4%   | 245,660,512.80                   |
| <b>05510000000</b> | <b>Ministry of Local Government</b>                         | <b>283,600,000.00</b>    | <b>283,600,000.00</b>    | <b>14,305,976.80</b>     | <b>14,305,976.80</b>                  | <b>5.0%</b>  | <b>269,294,023.20</b>            |
| 055100100100       | Ministry Of Local Government                                | 283,600,000.00           | 283,600,000.00           | 14,305,976.80            | 14,305,976.80                         | 5.0%   | 269,294,023.20                   |

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

Jigawa State Government Budget Performance Report 2023 Q2 - Personnel Expenditure by Administrative Classification

| Code        | Administrative Unit                                     | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q2 Performance      | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|---|--------------------------|--------------------------|--------------------------|---------------------------------------|--|----------------------------------|
|             | <b>Total Personnel Expenditure</b>                      | <b>57,120,000,000.00</b> | <b>57,220,000,000.00</b> | <b>11,648,759,049.21</b> | <b>23,472,096,308.39</b>              | <b>41.0%</b>   | <b>33,747,903,691.61</b>         |
| 01000000000 | <b>Administrative</b>                                   | <b>4,329,060,000.00</b>  | <b>4,429,060,000.00</b>  | <b>407,741,696.87</b>    | <b>1,244,894,679.77</b>               | <b>28.1%</b>   | <b>3,184,165,320.23</b>          |
| 01110000000 | <b>Government House</b>                                 | <b>145,500,000.00</b>    | <b>145,500,000.00</b>    | <b>31,100,475.95</b>     | <b>63,375,257.65</b>                  | <b>43.6%</b>   | <b>82,124,742.35</b>             |
| 01110010010 | Government House  | 42,500,000.00            | 42,500,000.00            | 8,318,214.80             | 16,981,240.20                         | 40.0%  | 25,518,759.80                    |
| 01110010020 | Deputy Governor's Office                                | 8,900,000.00             | 8,900,000.00             | 2,281,845.00             | 4,563,702.60                          | 51.3%  | 4,336,297.40                     |
| 01111130010 | Directorate of Protocol                                 | 2,700,000.00             | 2,700,000.00             | 613,415.55               | 1,227,329.85                          | 45.5%  | 1,472,670.15                     |
| 01110100010 | Due Process & Project Monitoring Bureau                 | 41,400,000.00            | 41,400,000.00            | 9,052,345.40             | 18,612,081.80                         | 45.0%  | 22,787,918.20                    |
| 01110370010 | Pilgrim Welfare Agency                                  | 29,200,000.00            | 29,200,000.00            | 6,279,293.30             | 12,508,884.30                         | 42.8%  | 16,691,115.70                    |
| 01110080010 | State Emergency Management Agency                       | 20,800,000.00            | 20,800,000.00            | 4,555,361.90             | 9,482,018.90                          | 45.6%  | 11,317,981.10                    |
| 01610000000 | <b>Office of the Secretary to the State Government</b>  | <b>637,560,000.00</b>    | <b>637,560,000.00</b>    | <b>80,773,807.03</b>     | <b>192,401,502.94</b>                 | <b>30.2%</b>   | <b>445,158,497.06</b>            |
| 01610010010 | Office of the SSG Admin & Finance Directorate           | 559,060,000.00           | 559,060,000.00           | 61,420,676.73            | 153,997,718.03                        | 27.5%  | 405,062,281.97                   |
| 01610210020 | Liaison Office Kaduna                                   | 5,200,000.00             | 5,200,000.00             | 1,343,987.40             | 2,642,974.80                          | 50.8%  | 2,557,025.20                     |
| 01610210030 | Liaison Office Lagos                                    | 3,900,000.00             | 3,900,000.00             | 985,610.70               | 1,967,322.70                          | 50.4%  | 1,932,677.30                     |
| 01610210050 | Liaison Office Abuja                                    | 4,900,000.00             | 4,900,000.00             | 1,646,367.60             | 2,904,059.40                          | 59.3%  | 1,995,940.60                     |
| 01610200010 | Chieftaincy & Religious Affairs Department              | 30,500,000.00            | 30,500,000.00            | 7,197,186.60             | 14,394,373.20                         | 47.2%  | 16,105,626.80                    |
| 01610030010 | Research, Evaluation and Political Affairs Directorate  | 4,300,000.00             | 4,300,000.00             | 1,164,061.20             | 2,378,221.80                          | 55.3%  | 1,921,778.20                     |
| 01610040010 | Special Service Directorate                             | 29,200,000.00            | 29,200,000.00            | 7,015,916.80             | 14,116,833.01                         | 48.3%  | 15,083,166.99                    |
| 01610050010 | Council Affairs Department                              | 500,000.00               | 500,000.00               | -                        | -                                     | 0.0%   | 500,000.00                       |
| 01120000000 | <b>State House of Assembly</b>                          | <b>962,200,000.00</b>    | <b>962,200,000.00</b>    | <b>76,189,422.84</b>     | <b>264,665,774.83</b>                 | <b>27.5%</b>   | <b>697,534,225.17</b>            |
| 01120030010 | State House of Assembly                                 | 940,500,000.00           | 940,500,000.00           | 74,524,813.32            | 260,505,104.11                        | 27.7%  | 679,994,895.89                   |
| 01120040010 | Assembly Service Commission                             | 21,700,000.00            | 21,700,000.00            | 1,664,609.52             | 4,160,670.72                          | 19.2%  | 17,539,329.28                    |
| 01250000000 | <b>Office of the Head of State Civil Service</b>        | <b>2,370,500,000.00</b>  | <b>2,470,500,000.00</b>  | <b>184,320,686.35</b>    | <b>651,118,049.55</b>                 | <b>26.4%</b>   | <b>1,819,381,950.45</b>          |
| 01250010010 | Office of the Head of State Civil Service               | 256,700,000.00           | 256,700,000.00           | 42,128,432.52            | 80,960,483.76                         | 31.5%  | 175,739,516.24                   |
| 01250010020 | Establishment and Service Matters Directorate           | 533,700,000.00           | 533,700,000.00           | 123,969,961.38           | 249,738,111.81                        | 46.8%  | 283,961,888.19                   |
| 01250010040 | Directorate of Salary and Pension Administration        | 524,200,000.00           | 624,200,000.00           | 5,951,587.05             | 115,603,051.90                        | 18.5%  | 508,596,948.10                   |
| 01250010050 | Manpower Development Institute                          | 43,800,000.00            | 43,800,000.00            | 11,756,899.00            | 22,883,126.00                         | 52.2%  | 20,916,874.00                    |
| 01250010060 | Guidance and Counselling Department                     | 2,100,000.00             | 2,100,000.00             | 513,806.40               | 1,198,881.60                          | 57.1%  | 901,118.40                       |
| 01250020010 | State Pension   | 1,010,000,000.00         | 1,010,000,000.00         | -                        | 180,734,394.48                        | 17.9%  | 829,265,605.52                   |
| 01400000000 | <b>Office of the Auditor General</b>                    | <b>153,000,000.00</b>    | <b>153,000,000.00</b>    | <b>31,584,512.50</b>     | <b>67,664,003.60</b>                  | <b>44.2%</b>   | <b>85,335,996.40</b>             |
| 01400010010 | Office of the State Auditor General                     | 75,500,000.00            | 75,500,000.00            | 15,136,678.90            | 30,109,723.60                         | 39.9%  | 45,390,276.40                    |
| 01400020010 | Office of the Auditor General Local Government Audit    | 77,500,000.00            | 77,500,000.00            | 16,447,833.60            | 37,554,280.00                         | 46.5%  | 39,945,720.00                    |
| 01470000000 | <b>Civil Service Commission</b>                         | <b>14,000,000.00</b>     | <b>14,000,000.00</b>     | <b>1,768,852.20</b>      | <b>3,666,151.20</b>                   | <b>26.2%</b>   | <b>10,333,848.80</b>             |
| 01470010010 | Civil Service Commission                                | 14,000,000.00            | 14,000,000.00            | 1,768,852.20             | 3,666,151.20                          | 26.2%  | 10,333,848.80                    |
| 01480000000 | <b>State Independent Electoral Commission</b>           | <b>31,500,000.00</b>     | <b>31,500,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>31,500,000.00</b>             |
| 01480010010 | State Independent Electoral Commission                  | 31,500,000.00            | 31,500,000.00            | -                        | -                                     | 0.0%   | 31,500,000.00                    |
| 01490000000 | <b>Local Government Service Commission</b>              | <b>14,800,000.00</b>     | <b>14,800,000.00</b>     | <b>2,003,940.00</b>      | <b>2,003,940.00</b>                   | <b>13.5%</b>   | <b>12,796,060.00</b>             |
| 01490010010 | Local Government Service Commission                     | 14,800,000.00            | 14,800,000.00            | 2,003,940.00             | 2,003,940.00                          | 13.5%  | 12,796,060.00                    |
| 02000000000 | <b>Economic</b>   | <b>4,110,742,000.00</b>  | <b>4,110,742,000.00</b>  | <b>735,666,369.80</b>    | <b>1,583,246,784.04</b>               | <b>38.5%</b>   | <b>2,527,495,215.96</b>          |
| 02150000000 | <b>Ministry of Agriculture &amp; Natural Resources</b>  | <b>849,666,000.00</b>    | <b>849,666,000.00</b>    | <b>246,797,534.59</b>    | <b>364,049,692.75</b>                 | <b>42.8%</b>   | <b>485,616,307.25</b>            |
| 02150010010 | Ministry of Agriculture & Natural Resources             | 334,000,000.00           | 334,000,000.00           | 71,684,088.56            | 153,677,802.95                        | 46.0%  | 180,322,197.05                   |
| 02150210010 | Jigawa State Agricultural Research Institute            | 124,800,000.00           | 124,800,000.00           | 30,181,208.97            | 60,992,485.84                         | 48.9%  | 63,807,514.16                    |
| 02151020010 | Jigawa State Agricultural & Rural Development Authority | 332,566,000.00           | 332,566,000.00           | 138,059,184.36           | 138,059,184.36                        | 41.5%  | 194,506,815.64                   |
| 02151500100 | Farmers And Herdsman Board                              | 58,300,000.00            | 58,300,000.00            | 6,873,052.70             | 11,320,219.60                         | 19.4%  | 46,979,780.40                    |
| 02200000000 | <b>Ministry of Finance &amp; Economic Planning</b>      | <b>2,102,428,000.00</b>  | <b>2,102,428,000.00</b>  | <b>222,455,143.61</b>    | <b>687,543,769.79</b>                 | <b>32.7%</b>   | <b>1,414,884,230.21</b>          |
| 02200010010 | Ministry of Finance & Economic Planning                 | 361,100,000.00           | 361,100,000.00           | 79,304,455.16            | 160,580,237.62                        | 44.5%  | 200,519,762.38                   |
| 02200030010 | Budget and Economic Planning Directorate                | 45,000,000.00            | 45,000,000.00            | 6,913,754.70             | 13,827,509.40                         | 30.7%  | 31,172,490.60                    |
| 02200070010 | Office of the Accountant General                        | 1,606,000,000.00         | 1,606,000,000.00         | 119,562,743.03           | 478,932,047.03                        | 29.8%  | 1,127,067,952.97                 |
| 02200080010 | State Internal Revenue Service                          | 71,528,000.00            | 71,528,000.00            | 13,186,421.14            | 27,228,431.48                         | 38.1%  | 44,299,568.52                    |
| 02200120010 | Jigawa State Bureau of Statistics                       | 18,800,000.00            | 18,800,000.00            | 3,487,769.58             | 6,975,544.26                          | 37.1%  | 11,824,455.74                    |

Jigawa State Government Budget Performance Report 2023 Q2 - Personnel Expenditure by Administrative Classification

| Code                | Administrative Unit   | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q2 Performance      | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------------|---|--------------------------|--------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| <b>022200000000</b> | <b>Ministry Of Commerce, Industries and Co-operatives</b>           | <b>97,923,000.00</b>     | <b>97,923,000.00</b>     | <b>21,191,507.85</b>     | <b>38,655,159.30</b>                  | <b>39.5%</b>   | <b>59,267,840.70</b>             |
| 022200100100        | Ministry of Commerce, Industries and Co-operatives                  | 77,700,000.00            | 77,700,000.00            | 17,171,596.65            | 34,635,248.10                         | 44.6%  | 43,064,751.90                    |
| 022200200100        | Mineral Resources Development Agency                                | 12,900,000.00            | 12,900,000.00            | 4,019,911.20             | 4,019,911.20                          | 31.2%  | 8,880,088.80                     |
| 022200300100        | State Investment Promotion Agency                                   | 7,323,000.00             | 7,323,000.00             | -                        | -                                     | 0.0%   | 7,323,000.00                     |
| <b>022700000000</b> | <b>Directorate Of Economic Empowerment</b>                          | <b>74,100,000.00</b>     | <b>74,100,000.00</b>     | <b>16,940,509.35</b>     | <b>34,147,710.65</b>                  | <b>46.1%</b>   | <b>39,952,289.35</b>             |
| 022700100100        | Directorate of Economic Empowerment                                 | 74,100,000.00            | 74,100,000.00            | 16,940,509.35            | 34,147,710.65                         | 46.1%  | 39,952,289.35                    |
| <b>023400000000</b> | <b>Ministry of Works &amp; Transport</b>                            | <b>308,595,000.00</b>    | <b>308,595,000.00</b>    | <b>66,964,016.19</b>     | <b>135,480,635.44</b>                 | <b>43.9%</b>   | <b>173,114,364.56</b>            |
| 023400100100        | Ministry of Works & Transport                                       | 182,000,000.00           | 182,000,000.00           | 38,374,320.10            | 77,867,745.30                         | 42.8%  | 104,132,254.70                   |
| 023400400100        | Jigawa Roads Maintenance Agency                                     | 13,460,000.00            | 13,460,000.00            | 2,868,019.04             | 6,012,003.44                          | 44.7%  | 7,447,996.56                     |
| 023400800100        | Rural Electricity Board   | 23,135,000.00            | 23,135,000.00            | 5,639,833.80             | 11,527,200.20                         | 49.8%  | 11,607,799.80                    |
| 023400900100        | Fire Service Directorate  | 90,000,000.00            | 90,000,000.00            | 20,081,843.25            | 40,073,686.50                         | 44.5%  | 49,926,313.50                    |
| <b>025200000000</b> | <b>Ministry Of Water Resources</b>                                  | <b>424,783,000.00</b>    | <b>424,783,000.00</b>    | <b>101,204,414.11</b>    | <b>201,440,750.54</b>                 | <b>47.4%</b>   | <b>223,342,249.46</b>            |
| 025200100100        | Ministry of Water Resources   | 24,400,000.00            | 24,400,000.00            | 5,795,423.40             | 8,718,184.60                          | 35.7%  | 15,681,815.40                    |
| 025210200100        | Jigawa state Water Board  | 175,272,000.00           | 175,272,000.00           | 43,194,565.48            | 86,455,756.16                         | 49.3%  | 88,816,243.84                    |
| 025210300100        | Rural Water Supply and Sanitation Agency                            | 33,100,000.00            | 33,100,000.00            | 6,990,986.13             | 14,946,863.48                         | 45.2%  | 18,153,136.52                    |
| 025210400100        | Small Town Water Supply Agency                                      | 192,011,000.00           | 192,011,000.00           | 45,223,439.10            | 91,319,946.30                         | 47.6%  | 100,691,053.70                   |
| <b>026000000000</b> | <b>Ministry Of Land , Housing, Urban &amp; Regional Development</b> | <b>253,247,000.00</b>    | <b>253,247,000.00</b>    | <b>60,113,244.10</b>     | <b>121,929,065.57</b>                 | <b>48.1%</b>   | <b>131,317,934.43</b>            |
| 026000100100        | Ministry of Lands, Housing, Urban & Regional Planning Development   | 78,532,000.00            | 78,532,000.00            | 18,746,595.90            | 38,102,735.70                         | 48.5%  | 40,429,264.30                    |
| 026000200100        | Jigawa State Housing Authority                                      | 12,482,000.00            | 12,482,000.00            | 3,341,168.20             | 6,597,257.30                          | 52.9%  | 5,884,742.70                     |
| 026000300100        | Urban Development Board   | 64,233,000.00            | 64,233,000.00            | 14,667,843.90            | 29,978,879.97                         | 46.7%  | 34,254,120.03                    |
| 026000400100        | Dutse Capital Development Authority (DCDA)                          | 98,000,000.00            | 98,000,000.00            | 23,357,636.10            | 47,250,192.60                         | 48.2%  | 50,749,807.40                    |
| <b>030000000000</b> | <b>Law &amp; Justice</b>  | <b>1,909,261,000.00</b>  | <b>1,909,261,000.00</b>  | <b>500,211,606.83</b>    | <b>810,568,920.70</b>                 | <b>42.5%</b>   | <b>1,098,692,079.30</b>          |
| <b>031800000000</b> | <b>Judiciary</b>  | <b>1,699,496,000.00</b>  | <b>1,699,496,000.00</b>  | <b>462,597,149.11</b>    | <b>732,329,947.09</b>                 | <b>43.1%</b>   | <b>967,166,052.91</b>            |
| 031800500100        | High Court of Justice   | 533,496,000.00           | 533,496,000.00           | 111,348,145.09           | 225,245,672.75                        | 42.2%  | 308,250,327.25                   |
| 031800600100        | Sharia Court of Appeal  | 1,041,000,000.00         | 1,041,000,000.00         | 332,896,487.42           | 467,358,909.11                        | 44.9%  | 573,641,090.89                   |
| 031801100100        | Judicial Service Commission   | 125,000,000.00           | 125,000,000.00           | 18,352,516.60            | 39,725,365.23                         | 31.8%  | 85,274,634.77                    |
| <b>032600000000</b> | <b>Ministry of Justice</b>  | <b>209,765,000.00</b>    | <b>209,765,000.00</b>    | <b>37,614,457.72</b>     | <b>78,238,973.61</b>                  | <b>37.3%</b>   | <b>131,526,026.39</b>            |
| 032600100100        | Ministry of Justice   | 180,500,000.00           | 180,500,000.00           | 27,260,671.32            | 67,885,187.21                         | 37.6%  | 112,614,812.79                   |
| 032600200100        | Justice Sector and Law Reform Commission                            | 29,265,000.00            | 29,265,000.00            | 10,353,786.40            | 10,353,786.40                         | 35.4%  | 18,911,213.60                    |
| <b>050000000000</b> | <b>Social</b>   | <b>46,770,937,000.00</b> | <b>46,770,937,000.00</b> | <b>10,005,139,375.71</b> | <b>19,833,385,923.88</b>              | <b>42.4%</b>   | <b>26,937,551,076.12</b>         |
| <b>051400000000</b> | <b>Ministry of Women Affairs</b>                                    | <b>325,882,000.00</b>    | <b>325,882,000.00</b>    | <b>22,767,015.08</b>     | <b>85,389,638.06</b>                  | <b>26.2%</b>   | <b>240,492,361.94</b>            |
| 051400100100        | Ministry of Women Affairs & Social Development                      | 51,558,000.00            | 51,558,000.00            | 11,437,554.60            | 22,875,109.20                         | 44.4%  | 28,682,890.80                    |
| 051400200100        | Jigawa State Rehabilitation Board                                   | 274,324,000.00           | 274,324,000.00           | 11,329,460.48            | 62,514,528.86                         | 22.8%  | 211,809,471.14                   |
| <b>051700000000</b> | <b>Ministry of Education, Science &amp; Technology</b>              | <b>33,502,597,000.00</b> | <b>33,502,597,000.00</b> | <b>7,752,442,898.20</b>  | <b>15,402,965,647.09</b>              | <b>46.0%</b>   | <b>18,099,631,352.91</b>         |
| 051700100100        | Ministry of Education, Science & Technology                         | 5,182,000,000.00         | 5,182,000,000.00         | 1,226,818,250.73         | 2,457,718,229.81                      | 47.4%  | 2,724,281,770.19                 |
| 051700100200        | State Educational Inspectorate & Monitoring Unit                    | 1,261,000.00             | 1,261,000.00             | 260,861.40               | 521,722.80                            | 41.4%  | 739,277.20                       |
| 051700300100        | State Universal Basic Education Board                               | 314,826,000.00           | 314,826,000.00           | 93,647,559.44            | 184,039,396.38                        | 58.5%  | 130,786,603.62                   |
| 051700300300        | Inspectorate Headquarters & Zones                                   | 256,538,000.00           | 256,538,000.00           | -                        | -                                     | 0.0%   | 256,538,000.00                   |
| 051700300400        | Local Education Authority   | 20,170,000,000.00        | 20,170,000,000.00        | 4,544,138,976.30         | 9,075,898,953.79                      | 45.0%  | 11,094,101,046.21                |
| 051700800100        | Library Board   | 59,270,000.00            | 59,270,000.00            | 11,591,040.30            | 24,343,061.90                         | 41.1%  | 34,926,938.10                    |
| 051701000100        | Agency for Mass Education   | 83,700,000.00            | 83,700,000.00            | 19,599,216.72            | 39,612,370.80                         | 47.3%  | 44,087,629.20                    |
| 051701100100        | Nomadic Education Agency  | 635,700,000.00           | 635,700,000.00           | 149,344,340.00           | 282,497,500.76                        | 44.4%  | 353,202,499.24                   |
| 051701800100        | Jigawa State Polytechnic  | 886,760,000.00           | 886,760,000.00           | 196,476,315.71           | 386,791,162.50                        | 43.6%  | 499,968,837.50                   |
| 051701800200        | Bilyaminu Usman Polytechnic Hadejia                                 | 664,986,000.00           | 664,986,000.00           | 150,734,644.45           | 292,815,500.00                        | 44.0%  | 372,170,500.00                   |
| 051701900100        | Jigawa State College of Education                                   | 1,336,300,000.00         | 1,336,300,000.00         | 329,695,367.47           | 661,551,725.97                        | 49.5%  | 674,748,274.03                   |
| 051702100100        | Sule Lamido University  | 1,145,000,000.00         | 1,145,000,000.00         | 324,341,401.13           | 647,524,717.56                        | 56.6%  | 497,475,282.44                   |
| 051705500100        | Science & Technical Education Board                                 | 668,272,000.00           | 668,272,000.00           | 158,247,626.88           | 318,251,708.32                        | 47.6%  | 350,020,291.68                   |
| 051705600100        | Jigawa State Scholarship Board                                      | 10,100,000.00            | 10,100,000.00            | 2,109,423.20             | 3,867,017.00                          | 38.3%  | 6,232,983.00                     |
| 051702600100        | Dutse Model / Capital School  | 187,700,000.00           | 187,700,000.00           | 43,797,600.63            | 87,816,203.63                         | 46.8%  | 99,883,796.37                    |
| 051706000100        | Jigawa State College of Education and Legal Studies                 | 514,956,000.00           | 514,956,000.00           | 125,883,462.14           | 251,843,129.52                        | 48.9%  | 263,112,870.48                   |
| 051706100100        | Institute of Information Technology                                 | 246,500,000.00           | 246,500,000.00           | 60,236,981.82            | 120,374,715.07                        | 48.8%  | 126,125,284.93                   |
| 051706300100        | Islamic Education Bureau  | 996,400,000.00           | 996,400,000.00           | 250,023,528.00           | 499,887,677.10                        | 50.2%  | 496,512,322.90                   |
| 051706400100        | Bamaina Academy   | 10,600,000.00            | 10,600,000.00            | 2,114,552.30             | 4,229,104.60                          | 39.9%  | 6,370,895.40                     |
| 051706500100        | Jigawa State College of Remedial Studies                            | 131,728,000.00           | 131,728,000.00           | 63,381,749.58            | 63,381,749.58                         | 48.1%  | 68,346,250.42                    |

Jigawa State Government Budget Performance Report 2023 Q2 - Personnel Expenditure by Administrative Classification

| Code               | Administrative Unit   | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q2 Performance     | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>05210000000</b> | <b>Ministry of Health</b>                                   | <b>11,952,738,000.00</b> | <b>11,952,738,000.00</b> | <b>2,023,813,508.30</b> | <b>3,900,945,070.23</b>               | <b>32.6%</b>   | <b>8,051,792,929.77</b>          |
| 052100100100       | Ministry of Health  | 1,050,000,000.00         | 1,050,000,000.00         | 293,629,469.94          | 624,218,273.52                        | 59.4%  | 425,781,726.48                   |
| 052100300100       | Babura General Hospital                                     | 263,500,000.00           | 263,500,000.00           | 89,830,145.60           | 89,830,145.60                         | 34.1%  | 173,669,854.40                   |
| 052100400100       | Birnin Kudu General Hospital                                | 528,100,000.00           | 528,100,000.00           | 261,538,169.26          | 261,538,169.26                        | 49.5%  | 266,561,830.74                   |
| 052100500100       | Birniwa General Hospital                                    | 187,800,000.00           | 187,800,000.00           | 83,016,551.76           | 83,016,551.76                         | 44.2%  | 104,783,448.24                   |
| 052100600100       | Dutse General Hospital                                      | 607,000,000.00           | 607,000,000.00           | 309,908,655.04          | 309,908,655.04                        | 51.1%  | 297,091,344.96                   |
| 052100700100       | Gumel General Hospital                                      | 389,200,000.00           | 389,200,000.00           | 63,977,269.30           | 63,977,269.30                         | 16.4%  | 325,222,730.70                   |
| 052100800100       | Gwaram Cottage Hospital                                     | 154,761,000.00           | 154,761,000.00           | 37,724,728.20           | 37,724,728.20                         | 24.4%  | 117,036,271.80                   |
| 052100900100       | Hadejia General Hospital                                    | 733,800,000.00           | 733,800,000.00           | 96,701,118.76           | 96,701,118.76                         | 13.2%  | 637,098,881.24                   |
| 052101000100       | Hadejia Tuberculosis and Leprosy Hospital                   | 56,500,000.00            | 56,500,000.00            | 8,899,989.52            | 8,899,989.52                          | 15.8%  | 47,600,010.48                    |
| 052101100100       | Jahun General Hospital                                      | 303,000,000.00           | 303,000,000.00           | 116,432,487.40          | 116,432,487.40                        | 38.4%  | 186,567,512.60                   |
| 052101200100       | Kafin Hausa (Bulangu) Cottage Hospital                      | 99,100,000.00            | 99,100,000.00            | 57,381,771.64           | 57,381,771.64                         | 57.9%  | 41,718,228.36                    |
| 052101300100       | Kafin Hausa General Hospital                                | 193,900,000.00           | 193,900,000.00           | 96,022,382.86           | 96,022,382.86                         | 49.5%  | 97,877,617.14                    |
| 052101400100       | Kazaure General Hospital                                    | 445,000,000.00           | 445,000,000.00           | 145,217,026.36          | 145,217,026.36                        | 32.6%  | 299,782,973.64                   |
| 052101500100       | Kazaure Psychiatric Hospital                                | 37,003,000.00            | 37,003,000.00            | 17,088,663.04           | 17,088,663.04                         | 46.2%  | 19,914,336.96                    |
| 052101600100       | Ringim General Hospital                                     | 334,800,000.00           | 334,800,000.00           | 118,244,970.80          | 118,244,970.80                        | 35.3%  | 216,555,029.20                   |
| 052101800100       | Primary Health Care Development Agency                      | 88,500,000.00            | 88,500,000.00            | 42,225,508.00           | 42,225,508.00                         | 47.7%  | 46,274,492.00                    |
| 052101900200       | Primary Health Care Development LGA Management Office       | 5,106,000,000.00         | 5,106,000,000.00         | -                       | 1,229,002,251.42                      | 24.1%  | 3,876,997,748.58                 |
| 052102000100       | School of Nursing Birnin Kudu                               | 419,000,000.00           | 419,000,000.00           | 132,055,515.54          | 132,055,515.54                        | 31.5%  | 286,944,484.46                   |
| 052102400100       | School of Health Technology                                 | 175,274,000.00           | 175,274,000.00           | 53,919,085.28           | 103,218,131.01                        | 58.9%  | 72,055,868.99                    |
| 052102500100       | Rasheed Shekoni Specialist Hospital                         | 780,500,000.00           | 780,500,000.00           | -                       | 268,241,461.20                        | 34.4%  | 512,258,538.80                   |
| <b>05130000000</b> | <b>Ministry of Information, Youth, Sports &amp; Culture</b> | <b>393,934,000.00</b>    | <b>393,934,000.00</b>    | <b>59,623,688.05</b>    | <b>121,087,463.54</b>                 | <b>30.7%</b>   | <b>272,846,536.46</b>            |
| 051300100100       | Ministry of Information Youths, Sports and Culture          | 94,190,000.00            | 94,190,000.00            | 22,942,293.90           | 46,420,045.14                         | 49.3%  | 47,769,954.86                    |
| 051300200100       | History and Culture Bureau                                  | 26,556,000.00            | 26,556,000.00            | 5,164,175.35            | 10,996,847.05                         | 41.4%  | 15,559,152.95                    |
| 051300300100       | Jigawa State Television                                     | 65,811,000.00            | 65,811,000.00            | 18,157,034.07           | 36,581,389.49                         | 55.6%  | 29,229,610.51                    |
| 051300400100       | Jigawa State Broadcasting Corporation (Radio)               | 100,500,000.00           | 100,500,000.00           | -                       | -                                     | 0.0%   | 100,500,000.00                   |
| 051300700100       | Jigawa State Sports Council                                 | 106,877,000.00           | 106,877,000.00           | 13,360,184.73           | 27,089,181.86                         | 25.3%  | 79,787,818.14                    |
| <b>05350000000</b> | <b>Ministry of Environment</b>                              | <b>543,586,000.00</b>    | <b>543,586,000.00</b>    | <b>132,186,289.28</b>   | <b>308,692,128.16</b>                 | <b>56.8%</b>   | <b>234,893,871.84</b>            |
| 053500100100       | Ministry of Environment                                     | 115,000,000.00           | 115,000,000.00           | 26,833,077.60           | 54,071,178.00                         | 47.0%  | 60,928,822.00                    |
| 053501600100       | Jigawa State Environmental Protection Agency (JISEPA)       | 425,400,000.00           | 425,400,000.00           | 104,327,214.48          | 253,595,462.96                        | 59.6%  | 171,804,537.04                   |
| 053505600100       | Alternative Energy Agency                                   | 3,186,000.00             | 3,186,000.00             | 1,025,487.20            | 1,025,487.20                          | 32.2%  | 2,160,512.80                     |
| <b>05510000000</b> | <b>Ministry of Local Government</b>                         | <b>52,200,000.00</b>     | <b>52,200,000.00</b>     | <b>14,305,976.80</b>    | <b>14,305,976.80</b>                  | <b>27.4%</b>   | <b>37,894,023.20</b>             |
| 055100100100       | Ministry Of Local Government                                | 52,200,000.00            | 52,200,000.00            | 14,305,976.80           | 14,305,976.80                         | 27.4%  | 37,894,023.20                    |

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

Jigawa State Government Budget Performance Report 2023 Q2 - Overhead Expenditure by Administrative Classification

| Code               | Administrative Unit                                     | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q2 Performance     | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
|                    | <b>Total Overhead Expenditure</b>                       | <b>26,642,421,000.00</b> | <b>25,775,521,000.00</b> | <b>7,351,736,074.22</b> | <b>10,007,492,375.81</b>              | <b>38.8%</b>   | <b>15,768,028,624.19</b>         |
| <b>01000000000</b> | <b>Administrative</b>                                   | <b>7,600,446,000.00</b>  | <b>7,675,546,000.00</b>  | <b>2,731,075,287.63</b> | <b>3,139,160,246.22</b>               | <b>40.9%</b>   | <b>4,536,385,753.78</b>          |
| <b>01110000000</b> | <b>Government House</b>                                 | <b>1,723,200,000.00</b>  | <b>1,743,200,000.00</b>  | <b>157,751,508.30</b>   | <b>224,222,260.62</b>                 | <b>12.9%</b>   | <b>1,518,977,739.38</b>          |
| 011100100100       | Government House  | 686,000,000.00           | 686,000,000.00           | -                       | -                                     | 0.0%   | 686,000,000.00                   |
| 011100100200       | Deputy Governor's Office                                | 309,400,000.00           | 329,400,000.00           | 141,905,397.05          | 141,905,397.05                        | 43.1%  | 187,494,602.95                   |
| 011111300100       | Directorate of Protocol                                 | 184,000,000.00           | 184,000,000.00           | -                       | -                                     | 0.0%   | 184,000,000.00                   |
| 011101000100       | Due Process & Project Monitoring Bureau                 | 63,000,000.00            | 63,000,000.00            | 14,613,783.00           | 25,829,606.69                         | 41.0%  | 37,170,393.31                    |
| 011103700100       | Pilgrim Welfare Agency                                  | 460,800,000.00           | 460,800,000.00           | -                       | 53,929,810.00                         | 11.7%  | 406,870,190.00                   |
| 011100800100       | State Emergency Management Agency                       | 20,000,000.00            | 20,000,000.00            | 1,232,328.25            | 2,557,446.88                          | 12.8%  | 17,442,553.12                    |
| <b>01610000000</b> | <b>Office of the Secretary to the State Government</b>  | <b>1,609,105,000.00</b>  | <b>1,679,105,000.00</b>  | <b>1,055,097,195.54</b> | <b>1,346,949,423.06</b>               | <b>80.2%</b>   | <b>332,155,576.94</b>            |
| 016100100100       | Office of the SSG Admin & Finance Directorate           | 339,200,000.00           | 339,200,000.00           | 405,314,539.40          | 559,525,489.40                        | 165.0%   | - 220,325,489.40                 |
| 016102100200       | Liaison Office Kaduna                                   | 4,415,000.00             | -                        | -                       | -                                     | 0.0%   | 4,415,000.00                     |
| 016102100300       | Liaison Office Lagos                                    | 11,650,000.00            | 11,650,000.00            | 3,464,272.96            | 3,464,272.96                          | 29.7%  | 8,185,727.04                     |
| 016102100400       | Liaison Office Kano                                     | 1,440,000.00             | 1,440,000.00             | 300,000.00              | 603,000.00                            | 41.9%  | 837,000.00                       |
| 016102100500       | Liaison Office Abuja                                    | 65,000,000.00            | 65,000,000.00            | 16,659,826.86           | 16,659,826.86                         | 25.6%  | 48,340,173.14                    |
| 016100200100       | Chieftaincy & Religious Affairs Department              | 162,000,000.00           | 232,000,000.00           | -                       | -                                     | 0.0%   | 232,000,000.00                   |
| 016100300100       | Research, Evaluation and Political Affairs Directorate  | 145,400,000.00           | 145,400,000.00           | 97,570,895.63           | 115,446,173.15                        | 79.4%  | 29,953,826.85                    |
| 016100400100       | Special Service Directorate                             | 869,300,000.00           | 869,300,000.00           | 531,787,660.69          | 651,250,660.69                        | 74.9%  | 218,049,339.31                   |
| 016100500100       | Council Affairs Department                              | 10,700,000.00            | -                        | -                       | -                                     | 0.0%   | 10,700,000.00                    |
| <b>01120000000</b> | <b>State House of Assembly</b>                          | <b>2,786,700,000.00</b>  | <b>2,786,700,000.00</b>  | <b>1,130,399,031.25</b> | <b>1,130,399,031.25</b>               | <b>40.6%</b>   | <b>1,656,300,968.75</b>          |
| 011200300100       | State House of Assembly                                 | 2,670,700,000.00         | 2,670,700,000.00         | 1,130,399,031.25        | 1,130,399,031.25                      | 42.3%  | 1,540,300,968.75                 |
| 011200400100       | Assembly Service Commission                             | 116,000,000.00           | -                        | -                       | -                                     | 0.0%   | 116,000,000.00                   |
| <b>01250000000</b> | <b>Office of the Head of State Civil Service</b>        | <b>734,500,000.00</b>    | <b>734,500,000.00</b>    | <b>8,225,345.00</b>     | <b>16,623,109.26</b>                  | <b>2.3%</b>  | <b>717,876,890.74</b>            |
| 012500100100       | Office of the Head of State Civil Service               | 547,500,000.00           | 547,500,000.00           | -                       | -                                     | 0.0%   | 547,500,000.00                   |
| 012500100200       | Establishment and Service Matters Directorate           | 7,200,000.00             | 7,200,000.00             | 1,110,500.00            | 2,280,919.26                          | 31.7%  | 4,919,080.74                     |
| 012500100300       | Manpower Development and Training Directorate           | 70,000,000.00            | 70,000,000.00            | -                       | -                                     | 0.0%   | 70,000,000.00                    |
| 012500100400       | Directorate of Salary and Pension Administration        | 7,200,000.00             | 7,200,000.00             | -                       | -                                     | 0.0%   | 7,200,000.00                     |
| 012500100500       | Manpower Development Institute                          | 77,600,000.00            | 77,600,000.00            | -                       | -                                     | 0.0%   | 77,600,000.00                    |
| 012500100600       | Guidance and Counselling Department                     | 25,000,000.00            | 25,000,000.00            | 7,114,845.00            | 14,342,190.00                         | 57.4%  | 10,657,810.00                    |
| <b>01400000000</b> | <b>Office of the Auditor General</b>                    | <b>171,441,000.00</b>    | <b>171,541,000.00</b>    | <b>41,266,069.12</b>    | <b>82,630,283.61</b>                  | <b>48.2%</b>   | <b>88,910,716.39</b>             |
| 014000100100       | Office of the State Auditor General                     | 19,200,000.00            | 19,300,000.00            | -                       | -                                     | 0.0%   | 19,300,000.00                    |
| 014000200100       | Office of the Auditor General Local Government Audit    | 133,241,000.00           | 133,241,000.00           | 41,266,069.12           | 82,630,283.61                         | 62.0%  | 50,610,716.39                    |
| 014000300100       | Audit Service Commission                                | 19,000,000.00            | -                        | -                       | -                                     | 0.0%   | 19,000,000.00                    |
| <b>01470000000</b> | <b>Civil Service Commission</b>                         | <b>27,000,000.00</b>     | <b>27,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>27,000,000.00</b>             |
| 014700100100       | Civil Service Commission                                | 27,000,000.00            | 27,000,000.00            | -                       | -                                     | 0.0%   | 27,000,000.00                    |
| <b>01480000000</b> | <b>State Independent Electoral Commission</b>           | <b>20,000,000.00</b>     | <b>20,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>20,000,000.00</b>             |
| 014800100100       | State Independent Electoral Commission                  | 20,000,000.00            | 20,000,000.00            | -                       | -                                     | 0.0%   | 20,000,000.00                    |
| <b>01490000000</b> | <b>Local Government Service Commission</b>              | <b>528,500,000.00</b>    | <b>513,500,000.00</b>    | <b>338,336,138.42</b>   | <b>338,336,138.42</b>                 | <b>65.9%</b>   | <b>175,163,861.58</b>            |
| 014900100100       | Local Government Service Commission                     | 528,500,000.00           | 513,500,000.00           | 338,336,138.42          | 338,336,138.42                        | 65.9%  | 175,163,861.58                   |
| <b>02000000000</b> | <b>Economic</b>   | <b>9,932,140,000.00</b>  | <b>8,990,140,000.00</b>  | <b>3,155,229,828.75</b> | <b>4,843,747,555.19</b>               | <b>53.9%</b>   | <b>4,146,392,444.81</b>          |
| <b>02150000000</b> | <b>Ministry of Agriculture &amp; Natural Resources</b>  | <b>40,400,000.00</b>     | <b>40,400,000.00</b>     | <b>5,669,446.79</b>     | <b>6,916,928.42</b>                   | <b>17.1%</b>   | <b>33,483,071.58</b>             |
| 021500100100       | Ministry of Agriculture & Natural Resources             | 18,600,000.00            | 18,600,000.00            | 2,972,500.00            | 2,972,500.00                          | 16.0%  | 15,627,500.00                    |
| 021502100100       | Jigawa State Agricultural Research Institute            | 4,200,000.00             | 4,200,000.00             | -                       | 389,600.00                            | 9.3%   | 3,810,400.00                     |
| 021510200100       | Jigawa State Agricultural & Rural Development Authority | 12,800,000.00            | 12,800,000.00            | 1,697,646.79            | 1,697,646.79                          | 13.3%  | 11,102,353.21                    |
| 021511500100       | Farmers And Herdsman Board                              | 4,800,000.00             | 4,800,000.00             | 999,300.00              | 1,857,181.63                          | 38.7%  | 2,942,818.37                     |

Jigawa State Government Budget Performance Report 2023 Q2 - Overhead Expenditure by Administrative Classification

| Code               | Administrative Unit   | 2023 Original Budget    | 2023 Revised Budget     | 2023 Q2 Performance     | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|-------------------------|-------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>02200000000</b> | <b>Ministry of Finance &amp; Economic Planning</b>                  | <b>2,236,320,000.00</b> | <b>1,294,320,000.00</b> | <b>188,768,554.62</b>   | <b>674,963,665.18</b>                 | <b>52.1%</b>   | <b>619,356,334.82</b>            |
| 022000100100       | Ministry of Finance & Economic Planning                             | 695,000,000.00          | 695,000,000.00          | 179,838,253.15          | 538,709,968.98                        | 77.5%  | 156,290,031.02                   |
| 022000300100       | Budget and Economic Planning Directorate                            | 1,248,900,000.00        | 306,900,000.00          | 5,829,750.00            | 9,362,750.00                          | 3.1%   | 297,537,250.00                   |
| 022000300200       | Economic Planning Board   | 18,000,000.00           | 18,000,000.00           | -                       | 3,755,550.00                          | 20.9%  | 14,244,450.00                    |
| 022000700100       | Office of the Accountant General                                    | 27,900,000.00           | 27,900,000.00           | 800,000.00              | 1,600,000.00                          | 5.7%   | 26,300,000.00                    |
| 022000200100       | Debt Management Unit  | 200,000,000.00          | 200,000,000.00          | -                       | 115,142,794.00                        | 57.6%  | 84,857,206.00                    |
| 022000800100       | State Internal Revenue Service                                      | 40,800,000.00           | 40,800,000.00           | 1,246,014.57            | 4,481,750.32                          | 11.0%  | 36,318,249.68                    |
| 022001200100       | Jigawa State Bureau of Statistics                                   | 5,720,000.00            | 5,720,000.00            | 1,054,536.90            | 1,910,851.88                          | 33.4%  | 3,809,148.12                     |
| <b>02220000000</b> | <b>Ministry Of Commerce, Industries and Co-operatives</b>           | <b>30,745,000.00</b>    | <b>30,745,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>30,745,000.00</b>             |
| 022200100100       | Ministry of Commerce, Industries and Co-operatives                  | 14,090,000.00           | 14,090,000.00           | -                       | -                                     | 0.0%   | 14,090,000.00                    |
| 022200200100       | Mineral Resources Development Agency                                | 2,455,000.00            | 2,455,000.00            | -                       | -                                     | 0.0%   | 2,455,000.00                     |
| 022200300100       | State Investment Promotion Agency                                   | 14,200,000.00           | 14,200,000.00           | -                       | -                                     | 0.0%   | 14,200,000.00                    |
| <b>02270000000</b> | <b>Directorate Of Economic Empowerment</b>                          | <b>12,250,000.00</b>    | <b>12,250,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>12,250,000.00</b>             |
| 022700100100       | Directorate of Economic Empowerment                                 | 12,250,000.00           | 12,250,000.00           | -                       | -                                     | 0.0%   | 12,250,000.00                    |
| <b>02340000000</b> | <b>Ministry of Works &amp; Transport</b>                            | <b>4,651,325,000.00</b> | <b>4,651,325,000.00</b> | <b>1,760,858,389.38</b> | <b>2,458,225,249.39</b>               | <b>52.8%</b>   | <b>2,193,099,750.61</b>          |
| 023400100100       | Ministry of Works & Transport                                       | 4,031,100,000.00        | 4,031,100,000.00        | 1,477,323,519.99        | 2,168,069,380.00                      | 53.8%  | 1,863,030,620.00                 |
| 023400400100       | Jigawa Roads Maintenance Agency                                     | 16,650,000.00           | 16,650,000.00           | 3,954,000.00            | 10,575,000.00                         | 63.5%  | 6,075,000.00                     |
| 023400800100       | Rural Electricity Board   | 596,375,000.00          | 596,375,000.00          | 279,580,869.39          | 279,580,869.39                        | 46.9%  | 316,794,130.61                   |
| 023400900100       | Fire Service Directorate  | 7,200,000.00            | 7,200,000.00            | -                       | -                                     | 0.0%   | 7,200,000.00                     |
| <b>02520000000</b> | <b>Ministry Of Water Resources</b>                                  | <b>2,852,850,000.00</b> | <b>2,852,850,000.00</b> | <b>1,196,307,092.46</b> | <b>1,685,843,119.09</b>               | <b>59.1%</b>   | <b>1,167,006,880.91</b>          |
| 025200100100       | Ministry of Water Resources   | 2,801,800,000.00        | 2,801,800,000.00        | 1,190,078,253.46        | 1,671,919,002.46                      | 59.7%  | 1,129,880,997.54                 |
| 025210200100       | Jigawa state Water Board  | 30,100,000.00           | 30,100,000.00           | 4,887,824.68            | 11,730,495.31                         | 39.0%  | 18,369,504.69                    |
| 025210300100       | Rural Water Supply and Sanitation Agency                            | 7,200,000.00            | 7,200,000.00            | -                       | -                                     | 0.0%   | 7,200,000.00                     |
| 025210400100       | Small Town Water Supply Agency                                      | 13,750,000.00           | 13,750,000.00           | 1,341,014.32            | 2,193,621.32                          | 16.0%  | 11,556,378.68                    |
| <b>02600000000</b> | <b>Ministry Of Land , Housing, Urban &amp; Regional Development</b> | <b>108,250,000.00</b>   | <b>108,250,000.00</b>   | <b>3,626,345.50</b>     | <b>17,798,593.11</b>                  | <b>16.4%</b>   | <b>90,451,406.89</b>             |
| 026000100100       | Ministry of Lands, Housing, Urban & Regional Planning Development   | 14,400,000.00           | 14,400,000.00           | 2,166,345.50            | 4,290,568.29                          | 29.8%  | 10,109,431.71                    |
| 026000200100       | Jigawa State Housing Authority                                      | 20,750,000.00           | 20,750,000.00           | -                       | -                                     | 0.0%   | 20,750,000.00                    |
| 026000300100       | Urban Development Board   | 18,500,000.00           | 18,500,000.00           | 1,460,000.00            | 5,667,000.00                          | 30.6%  | 12,833,000.00                    |
| 026000400100       | Dutse Capital Development Authority (DCDA)                          | 54,600,000.00           | 54,600,000.00           | -                       | 7,841,024.82                          | 14.4%  | 46,758,975.18                    |
| <b>03000000000</b> | <b>Law &amp; Justice</b>  | <b>818,870,000.00</b>   | <b>818,870,000.00</b>   | <b>36,605,175.80</b>    | <b>43,044,766.00</b>                  | <b>5.3%</b>  | <b>775,825,234.00</b>            |
| <b>03180000000</b> | <b>Judiciary</b>  | <b>724,870,000.00</b>   | <b>724,870,000.00</b>   | <b>6,496,167.79</b>     | <b>8,401,869.95</b>                   | <b>1.2%</b>  | <b>716,468,130.05</b>            |
| 031800500100       | High Court of Justice   | 379,220,000.00          | 379,220,000.00          | -                       | -                                     | 0.0%   | 379,220,000.00                   |
| 031800600100       | Sharia Court of Appeal  | 283,000,000.00          | 283,000,000.00          | -                       | -                                     | 0.0%   | 283,000,000.00                   |
| 031801100100       | Judicial Service Commission   | 62,650,000.00           | 62,650,000.00           | 6,496,167.79            | 8,401,869.95                          | 13.4%  | 54,248,130.05                    |
| <b>03260000000</b> | <b>Ministry of Justice</b>  | <b>94,000,000.00</b>    | <b>94,000,000.00</b>    | <b>30,109,008.01</b>    | <b>34,642,896.05</b>                  | <b>36.9%</b>   | <b>59,357,103.95</b>             |
| 032600100100       | Ministry of Justice   | 45,000,000.00           | 45,000,000.00           | 30,109,008.01           | 34,642,896.05                         | 77.0%  | 10,357,103.95                    |
| 032600200100       | Justice Sector and Law Reform Commission                            | 9,000,000.00            | 9,000,000.00            | -                       | -                                     | 0.0%   | 9,000,000.00                     |
| 032600300100       | Jigawa State Anti-Corruption Commission                             | 40,000,000.00           | 40,000,000.00           | -                       | -                                     | 0.0%   | 40,000,000.00                    |
| <b>05000000000</b> | <b>Social</b>   | <b>8,290,965,000.00</b> | <b>8,290,965,000.00</b> | <b>1,428,825,782.04</b> | <b>1,981,539,808.40</b>               | <b>23.9%</b>   | <b>6,309,425,191.60</b>          |
| <b>05140000000</b> | <b>Ministry of Women Affairs</b>                                    | <b>47,070,000.00</b>    | <b>47,070,000.00</b>    | <b>2,848,000.00</b>     | <b>4,848,000.00</b>                   | <b>10.3%</b>   | <b>42,222,000.00</b>             |
| 051400100100       | Ministry of Women Affairs & Social Development                      | 15,130,000.00           | 15,130,000.00           | 2,848,000.00            | 4,848,000.00                          | 32.0%  | 10,282,000.00                    |
| 051400200100       | Jigawa State Rehabilitation Board                                   | 31,940,000.00           | 31,940,000.00           | -                       | -                                     | 0.0%   | 31,940,000.00                    |

Jigawa State Government Budget Performance Report 2023 Q2 - Overhead Expenditure by Administrative Classification

| Code               | Administrative Unit   | 2023 Original Budget    | 2023 Revised Budget     | 2023 Q2 Performance   | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|-------------------------|-------------------------|-----------------------|---------------------------------------|--|----------------------------------|
| <b>05170000000</b> | <b>Ministry of Education, Science &amp; Technology</b>      | <b>5,248,227,000.00</b> | <b>5,248,227,000.00</b> | <b>841,358,597.02</b> | <b>1,204,727,581.76</b>               | <b>23.0%</b>   | <b>4,043,499,418.24</b>          |
| 051700100100       | Ministry of Education, Science & Technology                 | 1,999,800,000.00        | 1,999,800,000.00        | 314,361,240.00        | 314,361,240.00                        | 15.7%  | 1,685,438,760.00                 |
| 051700100200       | State Educational Inspectorate & Monitoring Unit            | 17,650,000.00           | 17,650,000.00           | -                     | 3,100,473.12                          | 17.6%  | 14,549,526.88                    |
| 051700300100       | State Universal Basic Education Board                       | 691,000,000.00          | 691,000,000.00          | 157,626,569.12        | 157,626,569.12                        | 22.8%  | 533,373,430.88                   |
| 051700800100       | Library Board   | 2,660,000.00            | 2,660,000.00            | 631,700.00            | 993,400.00                            | 37.3%  | 1,666,600.00                     |
| 051701000100       | Agency for Mass Education                                   | 5,807,000.00            | 5,807,000.00            | -                     | -                                     | 0.0%   | 5,807,000.00                     |
| 051701100100       | Nomadic Education Agency                                    | 18,360,000.00           | 18,360,000.00           | 3,073,987.73          | 6,156,587.13                          | 33.5%  | 12,203,412.87                    |
| 051701800100       | Jigawa State Polytechnic                                    | 129,550,000.00          | 129,550,000.00          | -                     | -                                     | 0.0%   | 129,550,000.00                   |
| 051701800200       | Bilyaminu Usman Polytechnic Hadejia                         | 68,500,000.00           | 68,500,000.00           | 19,121,549.32         | 24,128,158.32                         | 35.2%  | 44,371,841.68                    |
| 051701900100       | Jigawa State College of Education                           | 117,300,000.00          | 117,300,000.00          | 7,191,965.00          | 10,441,361.90                         | 8.9%   | 106,858,638.10                   |
| 051702100100       | Sule Lamido University                                      | 724,700,000.00          | 724,700,000.00          | 115,539,419.96        | 250,700,643.04                        | 34.6%  | 473,999,356.96                   |
| 051705500100       | Science & Technical Education Board                         | 483,200,000.00          | 483,200,000.00          | 146,716,200.00        | 289,480,161.48                        | 59.9%  | 193,719,838.52                   |
| 051705600100       | Jigawa State Scholarship Board                              | 20,300,000.00           | 20,300,000.00           | 1,190,869.00          | 2,241,369.00                          | 11.0%  | 18,058,631.00                    |
| 051702600100       | Dutse Model / Capital School                                | 184,800,000.00          | 184,800,000.00          | 55,890,420.00         | 93,179,078.04                         | 50.4%  | 91,620,921.96                    |
| 051706000100       | Jigawa State College of Education and Legal Studies         | 131,500,000.00          | 131,500,000.00          | -                     | -                                     | 0.0%   | 131,500,000.00                   |
| 051706100100       | Institute of Information Technology                         | 159,300,000.00          | 159,300,000.00          | 11,316,676.89         | 42,112,640.61                         | 26.4%  | 117,187,359.39                   |
| 051706300100       | Islamic Education Bureau                                    | 457,000,000.00          | 457,000,000.00          | -                     | -                                     | 0.0%   | 457,000,000.00                   |
| 051706400100       | Bamaia Academy  | 6,300,000.00            | 6,300,000.00            | -                     | 1,507,900.00                          | 23.9%  | 4,792,100.00                     |
| 051706500100       | Jigawa State College of Remedial Studies                    | 30,500,000.00           | 30,500,000.00           | 8,698,000.00          | 8,698,000.00                          | 28.5%  | 21,802,000.00                    |
| <b>05210000000</b> | <b>Ministry of Health</b>                                   | <b>2,501,268,000.00</b> | <b>2,501,268,000.00</b> | <b>562,496,675.52</b> | <b>745,524,442.14</b>                 | <b>29.8%</b>   | <b>1,755,743,557.86</b>          |
| 052100100100       | Ministry of Health  | 598,500,000.00          | 598,500,000.00          | 234,778,034.00        | 234,778,034.00                        | 39.2%  | 363,721,966.00                   |
| 052100300100       | Babura General Hospital                                     | 108,070,000.00          | 108,070,000.00          | -                     | -                                     | 0.0%   | 108,070,000.00                   |
| 052100400100       | Birnin Kudu General Hospital                                | 103,080,000.00          | 103,080,000.00          | -                     | -                                     | 0.0%   | 103,080,000.00                   |
| 052100500100       | Birniwa General Hospital                                    | 109,400,000.00          | 109,400,000.00          | 32,419,589.16         | 32,419,589.16                         | 29.6%  | 76,980,410.84                    |
| 052100600100       | Dutse General Hospital                                      | 163,000,000.00          | 163,000,000.00          | 23,236,000.00         | 23,236,000.00                         | 14.3%  | 139,764,000.00                   |
| 052100700100       | Gumel General Hospital                                      | 116,450,000.00          | 116,450,000.00          | 58,218,986.00         | 58,218,986.00                         | 50.0%  | 58,231,014.00                    |
| 052100800100       | Gwaram Cottage Hospital                                     | 50,500,000.00           | 50,500,000.00           | 11,769,740.00         | 11,769,740.00                         | 23.3%  | 38,730,260.00                    |
| 052100900100       | Hadejia General Hospital                                    | 183,600,000.00          | 183,600,000.00          | 51,973,709.04         | 217,629,402.37                        | 118.5%   | -34,029,402.37                   |
| 052101000100       | Hadejia Tuberculosis and Leprosy Hospital                   | 7,266,000.00            | 7,266,000.00            | -                     | -                                     | 0.0%   | 7,266,000.00                     |
| 052101100100       | Jahun General Hospital                                      | 133,000,000.00          | 133,000,000.00          | -                     | -                                     | 0.0%   | 133,000,000.00                   |
| 052101200100       | Kafin Hausa (Bulangu) Cottage Hospital                      | 23,205,000.00           | 23,205,000.00           | 6,521,020.00          | 6,521,020.00                          | 28.1%  | 16,683,980.00                    |
| 052101300100       | Kafin Hausa General Hospital                                | 52,500,000.00           | 52,500,000.00           | 24,117,671.74         | 24,117,671.74                         | 45.9%  | 28,382,328.26                    |
| 052101400100       | Kazaure General Hospital                                    | 123,000,000.00          | 123,000,000.00          | 37,486,579.17         | 37,486,579.17                         | 30.5%  | 85,513,420.83                    |
| 052101500100       | Kazaure Psychiatric Hospital                                | 6,800,000.00            | 6,800,000.00            | 1,563,920.00          | 1,563,920.00                          | 23.0%  | 5,236,080.00                     |
| 052101600100       | Ringim General Hospital                                     | 78,600,000.00           | 78,600,000.00           | -                     | -                                     | 0.0%   | 78,600,000.00                    |
| 052101700100       | Jigawa State Agency for the Control of AIDS                 | 1,470,000.00            | 1,470,000.00            | -                     | 436,573.29                            | 29.7%  | 1,033,426.71                     |
| 052101800100       | Primary Health Care Development Agency                      | 147,000,000.00          | 147,000,000.00          | 46,886,760.41         | 46,886,760.41                         | 31.9%  | 100,113,239.59                   |
| 052101900100       | Office of the Provost College of Nursing & Midwifery        | 56,000,000.00           | 56,000,000.00           | 12,005,023.00         | 12,005,023.00                         | 21.4%  | 43,994,977.00                    |
| 052102000100       | School of Nursing Birnin Kudu                               | 40,200,000.00           | 40,200,000.00           | 10,445,600.00         | 10,445,600.00                         | 26.0%  | 29,754,400.00                    |
| 052102100100       | School of Midwifery Birnin Kudu                             | 34,200,000.00           | 34,200,000.00           | 11,074,043.00         | 11,074,043.00                         | 32.4%  | 23,125,957.00                    |
| 052102200100       | School of Nursing Hadejia                                   | 27,800,000.00           | 27,800,000.00           | -                     | -                                     | 0.0%   | 27,800,000.00                    |
| 052102300100       | School of Midwifery Babura                                  | 33,127,000.00           | 33,127,000.00           | -                     | -                                     | 0.0%   | 33,127,000.00                    |
| 052102400100       | School of Health Technology                                 | 101,500,000.00          | 101,500,000.00          | -                     | 16,935,500.00                         | 16.7%  | 84,564,500.00                    |
| 052102500100       | Rasheed Shekoni Specialist Hospital                         | 173,000,000.00          | 173,000,000.00          | -                     | -                                     | 0.0%   | 173,000,000.00                   |
| 052102700100       | School of Nursing Babura                                    | 30,000,000.00           | 30,000,000.00           | -                     | -                                     | 0.0%   | 30,000,000.00                    |
| <b>05130000000</b> | <b>Ministry of Information, Youth, Sports &amp; Culture</b> | <b>254,700,000.00</b>   | <b>254,700,000.00</b>   | <b>11,442,316.50</b>  | <b>11,442,316.50</b>                  | <b>4.5%</b>  | <b>243,257,683.50</b>            |
| 051300100100       | Ministry of Information Youths, Sports and Culture          | 46,300,000.00           | 46,300,000.00           | 8,753,294.50          | 8,753,294.50                          | 18.9%  | 37,546,705.50                    |
| 051300200100       | History and Culture Bureau                                  | 9,600,000.00            | 9,600,000.00            | -                     | -                                     | 0.0%   | 9,600,000.00                     |
| 051300300100       | Jigawa State Television                                     | 22,000,000.00           | 22,000,000.00           | -                     | -                                     | 0.0%   | 22,000,000.00                    |
| 051300400100       | Jigawa State Broadcasting Corporation (Radio)               | 29,600,000.00           | 29,600,000.00           | 2,689,022.00          | 2,689,022.00                          | 9.1%   | 26,910,978.00                    |
| 051300500100       | Jigawa State Printing Press                                 | 7,200,000.00            | 7,200,000.00            | -                     | -                                     | 0.0%   | 7,200,000.00                     |
| 051300700100       | Jigawa State Sports Council                                 | 140,000,000.00          | 140,000,000.00          | -                     | -                                     | 0.0%   | 140,000,000.00                   |
| <b>05350000000</b> | <b>Ministry of Environment</b>                              | <b>49,800,000.00</b>    | <b>49,800,000.00</b>    | <b>10,680,193.00</b>  | <b>14,997,468.00</b>                  | <b>30.1%</b>   | <b>34,802,532.00</b>             |
| 053500100100       | Ministry of Environment                                     | 10,200,000.00           | 10,200,000.00           | 1,686,000.00          | 1,686,000.00                          | 16.5%  | 8,514,000.00                     |
| 053501600100       | Jigawa State Environmental Protection Agency (JISEPA)       | 37,800,000.00           | 37,800,000.00           | 8,994,193.00          | 13,311,468.00                         | 35.2%  | 24,488,532.00                    |
| 053505600100       | Alternative Energy Agency                                   | 1,800,000.00            | 1,800,000.00            | -                     | -                                     | 0.0%   | 1,800,000.00                     |
| <b>05510000000</b> | <b>Ministry of Local Government</b>                         | <b>189,900,000.00</b>   | <b>189,900,000.00</b>   | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>  | <b>189,900,000.00</b>            |
| 055100100100       | Ministry Of Local Government                                | 189,900,000.00          | 189,900,000.00          | -                     | -                                     | 0.0%   | 189,900,000.00                   |

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

Jigawa State Government Budget Performance Report 2023 Q2 - Capital Expenditure by Administrative Classification

| Code               | Administrative Unit   | 2023 Original Budget     | 2023 Revised Budget       | 2023 Q2 Performance      | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|--------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
|                    | <b>Total Capital Expenditure</b>                                    | <b>94,773,000,000.00</b> | <b>108,440,000,000.00</b> | <b>25,120,417,117.38</b> | <b>42,540,840,847.29</b>              | <b>39.2%</b>   | <b>65,899,159,152.71</b>         |
| <b>01000000000</b> | <b>Administrative</b>   | <b>6,283,600,000.00</b>  | <b>6,598,600,000.00</b>   | <b>355,358,632.72</b>    | <b>1,169,830,837.87</b>               | <b>17.7%</b>   | <b>5,428,769,162.13</b>          |
| <b>01110000000</b> | <b>Government House</b>   | <b>2,100,300,000.00</b>  | <b>2,250,300,000.00</b>   | <b>160,719,274.58</b>    | <b>209,392,585.21</b>                 | <b>9.3%</b>  | <b>2,040,907,414.79</b>          |
| 011100100100       | Government House  | 1,770,000,000.00         | 1,770,000,000.00          | -                        | 48,673,310.63                         | 2.7%   | 1,721,326,689.37                 |
| 011100100200       | Deputy Governor's Office  | 70,000,000.00            | 220,000,000.00            | 149,987,675.01           | 149,987,675.01                        | 68.2%  | 70,012,324.99                    |
| 011101000100       | Due Process & Project Monitoring Bureau                             | 12,000,000.00            | 12,000,000.00             | 10,731,599.57            | 10,731,599.57                         | 89.4%  | 1,268,400.43                     |
| 011103700100       | Pilgrim Welfare Agency  | 48,300,000.00            | 48,300,000.00             | -                        | -                                     | 0.0%   | 48,300,000.00                    |
| 011100800100       | State Emergency Management Agency                                   | 200,000,000.00           | 200,000,000.00            | -                        | -                                     | 0.0%   | 200,000,000.00                   |
| <b>01610000000</b> | <b>Office of the Secretary to the State Government</b>              | <b>3,144,700,000.00</b>  | <b>3,294,700,000.00</b>   | <b>95,165,208.19</b>     | <b>843,457,702.71</b>                 | <b>25.6%</b>   | <b>2,451,242,297.29</b>          |
| 016100100100       | Office of the SSG Admin & Finance Directorate                       | 227,200,000.00           | 377,200,000.00            | 95,165,208.19            | 199,857,673.71                        | 53.0%  | 177,342,326.29                   |
| 016100200100       | Chieftaincy & Religious Affairs Department                          | 2,778,000,000.00         | 2,778,000,000.00          | -                        | 643,600,029.00                        | 23.2%  | 2,134,399,971.00                 |
| 016100400100       | Special Service Directorate   | 139,500,000.00           | 139,500,000.00            | -                        | -                                     | 0.0%   | 139,500,000.00                   |
| <b>01120000000</b> | <b>State House of Assembly</b>                                      | <b>900,000,000.00</b>    | <b>900,000,000.00</b>     | <b>68,730,549.95</b>     | <b>68,730,549.95</b>                  | <b>7.6%</b>  | <b>831,269,450.05</b>            |
| 011200300100       | State House of Assembly   | 900,000,000.00           | 900,000,000.00            | 68,730,549.95            | 68,730,549.95                         | 7.6%   | 831,269,450.05                   |
| <b>01250000000</b> | <b>Office of the Head of State Civil Service</b>                    | <b>50,600,000.00</b>     | <b>50,600,000.00</b>      | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>50,600,000.00</b>             |
| 012500100100       | Office of the Head of State Civil Service                           | 10,000,000.00            | 10,000,000.00             | -                        | -                                     | 0.0%   | 10,000,000.00                    |
| 012500100400       | Directorate of Salary and Pension Administration                    | 15,600,000.00            | 15,600,000.00             | -                        | -                                     | 0.0%   | 15,600,000.00                    |
| 012500100500       | Manpower Development Institute                                      | 25,000,000.00            | 25,000,000.00             | -                        | -                                     | 0.0%   | 25,000,000.00                    |
| <b>01400000000</b> | <b>Office of the Auditor General</b>                                | <b>75,000,000.00</b>     | <b>75,000,000.00</b>      | <b>30,743,600.00</b>     | <b>48,250,000.00</b>                  | <b>64.3%</b>   | <b>26,750,000.00</b>             |
| 014000100100       | Office of the State Auditor General                                 | 15,000,000.00            | 15,000,000.00             | -                        | -                                     | 0.0%   | 15,000,000.00                    |
| 014000200100       | Office of the Auditor General Local Government Audit                | 60,000,000.00            | 60,000,000.00             | 30,743,600.00            | 48,250,000.00                         | 80.4%  | 11,750,000.00                    |
| <b>01470000000</b> | <b>Civil Service Commission</b>                                     | <b>3,000,000.00</b>      | <b>3,000,000.00</b>       | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>3,000,000.00</b>              |
| 014700100100       | Civil Service Commission  | 3,000,000.00             | 3,000,000.00              | -                        | -                                     | 0.0%   | 3,000,000.00                     |
| <b>01490000000</b> | <b>Local Government Service Commission</b>                          | <b>10,000,000.00</b>     | <b>25,000,000.00</b>      | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>25,000,000.00</b>             |
| 014900100100       | Local Government Service Commission                                 | 10,000,000.00            | 25,000,000.00             | -                        | -                                     | 0.0%   | 25,000,000.00                    |
| <b>02000000000</b> | <b>Economic</b>   | <b>40,330,600,000.00</b> | <b>50,530,600,000.00</b>  | <b>17,517,779,603.97</b> | <b>27,101,395,037.07</b>              | <b>53.6%</b>   | <b>23,429,204,962.93</b>         |
| <b>02150000000</b> | <b>Ministry of Agriculture &amp; Natural Resources</b>              | <b>6,588,900,000.00</b>  | <b>6,588,900,000.00</b>   | <b>49,028,427.08</b>     | <b>56,939,477.08</b>                  | <b>0.9%</b>  | <b>6,531,960,522.92</b>          |
| 021500100100       | Ministry of Agriculture & Natural Resources                         | 1,253,600,000.00         | 1,253,600,000.00          | 500,000.00               | 1,000,000.00                          | 0.1%   | 1,252,600,000.00                 |
| 021502100100       | Jigawa State Agricultural Research Institute                        | 90,000,000.00            | 90,000,000.00             | -                        | -                                     | 0.0%   | 90,000,000.00                    |
| 021510200100       | Jigawa State Agricultural & Rural Development Authority             | 4,945,300,000.00         | 4,945,300,000.00          | 48,528,427.08            | 48,528,427.08                         | 1.0%   | 4,896,771,572.92                 |
| 02151500100        | Farmers And Herdsman Board  | 300,000,000.00           | 300,000,000.00            | -                        | 7,411,050.00                          | 2.5%   | 292,588,950.00                   |
| <b>02200000000</b> | <b>Ministry of Finance &amp; Economic Planning</b>                  | <b>950,500,000.00</b>    | <b>950,500,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>950,500,000.00</b>            |
| 022000100100       | Ministry of Finance & Economic Planning                             | 447,000,000.00           | 447,000,000.00            | -                        | -                                     | 0.0%   | 447,000,000.00                   |
| 022000300100       | Budget and Economic Planning Directorate                            | 373,500,000.00           | 373,500,000.00            | -                        | -                                     | 0.0%   | 373,500,000.00                   |
| 022000800100       | State Internal Revenue Service                                      | 65,000,000.00            | 65,000,000.00             | -                        | -                                     | 0.0%   | 65,000,000.00                    |
| 022001200100       | Jigawa State Bureau of Statistics                                   | 65,000,000.00            | 65,000,000.00             | -                        | -                                     | 0.0%   | 65,000,000.00                    |
| <b>02220000000</b> | <b>Ministry Of Commerce, Industries and Co-operatives</b>           | <b>2,714,550,000.00</b>  | <b>2,714,550,000.00</b>   | <b>-</b>                 | <b>36,440,479.53</b>                  | <b>1.3%</b>  | <b>2,678,109,520.47</b>          |
| 022200100100       | Ministry of Commerce, Industries and Co-operatives                  | 2,578,200,000.00         | 2,578,200,000.00          | -                        | 25,496,399.53                         | 1.0%   | 2,552,703,600.47                 |
| 022200200100       | Mineral Resources Development Agency                                | 44,500,000.00            | 44,500,000.00             | -                        | 10,944,080.00                         | 24.6%  | 33,555,920.00                    |
| 022200300100       | State Investment Promotion Agency                                   | 91,850,000.00            | 91,850,000.00             | -                        | -                                     | 0.0%   | 91,850,000.00                    |
| <b>02270000000</b> | <b>Directorate Of Economic Empowerment</b>                          | <b>1,087,000,000.00</b>  | <b>1,287,000,000.00</b>   | <b>-</b>                 | <b>123,000,000.00</b>                 | <b>9.6%</b>  | <b>1,164,000,000.00</b>          |
| 022700100100       | Directorate of Economic Empowerment                                 | 1,087,000,000.00         | 1,287,000,000.00          | -                        | 123,000,000.00                        | 9.6%   | 1,164,000,000.00                 |
| <b>02340000000</b> | <b>Ministry of Works &amp; Transport</b>                            | <b>21,254,500,000.00</b> | <b>31,254,500,000.00</b>  | <b>16,178,194,901.71</b> | <b>24,278,321,452.02</b>              | <b>77.7%</b>   | <b>6,976,178,547.98</b>          |
| 023400100100       | Ministry of Works & Transport                                       | 13,891,500,000.00        | 23,891,500,000.00         | 11,013,337,771.11        | 18,802,989,319.18                     | 78.7%  | 5,088,510,680.82                 |
| 023400400100       | Jigawa Roads Maintenance Agency                                     | 5,600,000,000.00         | 5,600,000,000.00          | 4,913,317,238.20         | 5,065,788,098.15                      | 90.5%  | 534,211,901.85                   |
| 023400900100       | Rural Electricity Board   | 1,445,000,000.00         | 1,445,000,000.00          | 251,539,892.40           | 409,544,034.69                        | 28.3%  | 1,035,455,965.31                 |
| 023400900100       | Fire Service Directorate  | 318,000,000.00           | 318,000,000.00            | -                        | -                                     | 0.0%   | 318,000,000.00                   |
| <b>02520000000</b> | <b>Ministry Of Water Resources</b>                                  | <b>6,351,710,000.00</b>  | <b>6,351,710,000.00</b>   | <b>1,251,152,050.18</b>  | <b>2,287,522,001.50</b>               | <b>36.0%</b>   | <b>4,064,187,998.50</b>          |
| 025200100100       | Ministry of Water Resources   | 596,260,000.00           | 596,260,000.00            | 27,531,909.00            | 144,321,881.69                        | 24.2%  | 451,938,118.31                   |
| 025210200100       | Jigawa state Water Board  | 957,000,000.00           | 957,000,000.00            | 120,028,396.87           | 237,701,245.87                        | 24.8%  | 719,298,754.13                   |
| 025210300100       | Rural Water Supply and Sanitation Agency                            | 2,544,210,000.00         | 2,544,210,000.00          | -                        | 109,668,171.09                        | 4.3%   | 2,434,541,828.91                 |
| 025210400100       | Small Town Water Supply Agency                                      | 2,254,240,000.00         | 2,254,240,000.00          | 1,103,591,744.31         | 1,795,830,702.85                      | 79.7%  | 458,409,297.15                   |
| <b>02600000000</b> | <b>Ministry Of Land , Housing, Urban &amp; Regional Development</b> | <b>1,383,440,000.00</b>  | <b>1,383,440,000.00</b>   | <b>39,404,225.00</b>     | <b>319,171,626.94</b>                 | <b>23.1%</b>   | <b>1,064,268,373.06</b>          |
| 026000100100       | Ministry of Lands, Housing, Urban & Regional Planning Development   | 438,367,000.00           | 438,367,000.00            | 39,404,225.00            | 40,545,625.00                         | 9.2%   | 397,821,375.00                   |
| 026000200100       | Jigawa State Housing Authority                                      | 451,000,000.00           | 451,000,000.00            | -                        | 269,645,971.75                        | 59.8%  | 181,354,028.25                   |
| 026000300100       | Urban Development Board   | 94,073,000.00            | 94,073,000.00             | -                        | -                                     | 0.0%   | 94,073,000.00                    |
| 026000400100       | Dutse Capital Development Authority (DCDA)                          | 400,000,000.00           | 400,000,000.00            | -                        | 8,980,030.19                          | 2.2%   | 391,019,969.81                   |

Jigawa State Government Budget Performance Report 2023 Q2 - Capital Expenditure by Administrative Classification

| Code               | Administrative Unit   | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q2 Performance     | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>03000000000</b> | <b>Law &amp; Justice</b>                                    | <b>1,318,100,000.00</b>  | <b>1,350,100,000.00</b>  | <b>32,250,537.50</b>    | <b>32,250,537.50</b>                  | <b>2.4%</b>  | <b>1,317,849,462.50</b>          |
| <b>03180000000</b> | <b>Judiciary</b>  | <b>1,272,600,000.00</b>  | <b>1,304,600,000.00</b>  | <b>32,250,537.50</b>    | <b>32,250,537.50</b>                  | <b>2.5%</b>  | <b>1,272,349,462.50</b>          |
| 031800500100       | High Court of Justice                                       | 360,300,000.00           | 360,300,000.00           | -                       | -                                     | 0.0%   | 360,300,000.00                   |
| 031800600100       | Sharia Court of Appeal                                      | 892,300,000.00           | 892,300,000.00           | -                       | -                                     | 0.0%   | 892,300,000.00                   |
| 031801100100       | Judicial Service Commission                                 | 20,000,000.00            | 52,000,000.00            | 32,250,537.50           | 32,250,537.50                         | 62.0%  | 19,749,462.50                    |
| <b>03260000000</b> | <b>Ministry of Justice</b>                                  | <b>45,500,000.00</b>     | <b>45,500,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>45,500,000.00</b>             |
| 032600100100       | Ministry of Justice   | 35,500,000.00            | 35,500,000.00            | -                       | -                                     | 0.0%   | 35,500,000.00                    |
| 032600200100       | Justice Sector and Law Reform Commission                    | 10,000,000.00            | 10,000,000.00            | -                       | -                                     | 0.0%   | 10,000,000.00                    |
| <b>05000000000</b> | <b>Social</b>   | <b>46,840,700,000.00</b> | <b>49,960,700,000.00</b> | <b>7,215,028,343.19</b> | <b>14,237,364,434.85</b>              | <b>28.5%</b>   | <b>35,723,335,565.15</b>         |
| <b>05140000000</b> | <b>Ministry of Women Affairs</b>                            | <b>3,038,549,000.00</b>  | <b>3,038,549,000.00</b>  | <b>1,691,000.00</b>     | <b>8,900,000.00</b>                   | <b>0.3%</b>  | <b>3,029,649,000.00</b>          |
| 051400100100       | Ministry of Women Affairs & Social Development              | 1,054,249,000.00         | 1,054,249,000.00         | 1,691,000.00            | 8,900,000.00                          | 0.8%   | 1,045,349,000.00                 |
| 051400200100       | Jigawa State Rehabilitation Board                           | 1,984,300,000.00         | 1,984,300,000.00         | -                       | -                                     | 0.0%   | 1,984,300,000.00                 |
| <b>05170000000</b> | <b>Ministry of Education, Science &amp; Technology</b>      | <b>23,266,431,000.00</b> | <b>23,586,431,000.00</b> | <b>4,040,904,618.53</b> | <b>6,718,155,082.39</b>               | <b>28.5%</b>   | <b>16,868,275,917.61</b>         |
| 051700100100       | Ministry of Education, Science & Technology                 | 2,122,900,000.00         | 2,122,900,000.00         | 901,702,381.49          | 1,734,939,774.22                      | 81.7%  | 387,960,225.78                   |
| 051700100200       | State Educational Inspectorate & Monitoring Unit            | 25,000,000.00            | 25,000,000.00            | -                       | -                                     | 0.0%   | 25,000,000.00                    |
| 051700300100       | State Universal Basic Education Board                       | 10,031,400,000.00        | 10,031,400,000.00        | 1,143,159,800.50        | 1,587,848,614.89                      | 15.8%  | 8,443,551,385.11                 |
| 051700800100       | Library Board   | 40,600,000.00            | 40,600,000.00            | -                       | -                                     | 0.0%   | 40,600,000.00                    |
| 051701000100       | Agency for Mass Education                                   | 199,440,000.00           | 199,440,000.00           | -                       | 1,620,000.00                          | 0.8%   | 197,820,000.00                   |
| 051701100100       | Nomadic Education Agency                                    | 239,640,000.00           | 239,640,000.00           | 30,302,750.00           | 72,173,523.16                         | 30.1%  | 167,466,476.84                   |
| 051701800100       | Jigawa State Polytechnic                                    | 1,145,710,000.00         | 1,145,710,000.00         | -                       | 2,151,148.10                          | 0.2%   | 1,143,558,851.90                 |
| 051701800200       | Bilyaminu Usman Polytechnic Hadejia                         | 728,680,000.00           | 728,680,000.00           | 70,243,377.00           | 139,370,698.90                        | 19.1%  | 589,309,301.10                   |
| 051701900100       | Jigawa State College of Education                           | 126,500,000.00           | 126,500,000.00           | -                       | -                                     | 0.0%   | 126,500,000.00                   |
| 051702100100       | Sule Lamido University                                      | 3,878,444,000.00         | 4,198,444,000.00         | 1,639,836,532.96        | 2,247,718,017.09                      | 53.5%  | 1,950,725,982.91                 |
| 051705500100       | Science & Technical Education Board                         | 375,010,000.00           | 375,010,000.00           | 136,322,234.72          | 362,773,626.27                        | 96.7%  | 12,236,373.73                    |
| 051705600100       | Jigawa State Scholarship Board                              | 2,679,000,000.00         | 2,679,000,000.00         | 114,199,692.00          | 552,137,532.00                        | 20.6%  | 2,126,862,468.00                 |
| 051702600100       | Dutse Model / Capital School                                | 76,684,000.00            | 76,684,000.00            | -                       | -                                     | 0.0%   | 76,684,000.00                    |
| 051706000100       | Jigawa State College of Education and Legal Studies         | 678,712,000.00           | 678,712,000.00           | -                       | 8,638,435.40                          | 1.3%   | 670,073,564.60                   |
| 051706100100       | Institute of Information Technology                         | 325,200,000.00           | 325,200,000.00           | 5,137,849.86            | 8,783,712.36                          | 2.7%   | 316,416,287.64                   |
| 051706300100       | Islamic Education Bureau                                    | 361,000,000.00           | 361,000,000.00           | -                       | -                                     | 0.0%   | 361,000,000.00                   |
| 051706400100       | Bamaina Academy   | 73,000,000.00            | 73,000,000.00            | -                       | -                                     | 0.0%   | 73,000,000.00                    |
| 051706500100       | Jigawa State College of Remedial Studies                    | 159,511,000.00           | 159,511,000.00           | -                       | -                                     | 0.0%   | 159,511,000.00                   |
| <b>05210000000</b> | <b>Ministry of Health</b>                                   | <b>14,832,864,000.00</b> | <b>16,632,864,000.00</b> | <b>3,105,243,848.38</b> | <b>7,040,188,405.70</b>               | <b>42.3%</b>   | <b>9,592,675,594.30</b>          |
| 052100100100       | Ministry of Health  | 10,710,864,000.00        | 12,510,864,000.00        | 2,197,192,443.74        | 6,038,718,034.02                      | 48.3%  | 6,472,145,965.98                 |
| 052101700100       | Jigawa State Agency for the Control of AIDS                 | 50,000,000.00            | 50,000,000.00            | -                       | 3,760,000.00                          | 7.5%   | 46,240,000.00                    |
| 052101800100       | Primary Health Care Development Agency                      | 4,062,000,000.00         | 4,062,000,000.00         | 908,051,404.64          | 997,710,371.68                        | 24.6%  | 3,064,289,628.32                 |
| 052102500100       | Rasheed Shekoni Specialist Hospital                         | 10,000,000.00            | 10,000,000.00            | -                       | -                                     | 0.0%   | 10,000,000.00                    |
| <b>05130000000</b> | <b>Ministry of Information, Youth, Sports &amp; Culture</b> | <b>509,006,000.00</b>    | <b>509,006,000.00</b>    | <b>6,381,082.00</b>     | <b>6,381,082.00</b>                   | <b>1.3%</b>  | <b>502,624,918.00</b>            |
| 051300100100       | Ministry of Information Youths, Sports and Culture          | 140,000,000.00           | 140,000,000.00           | -                       | -                                     | 0.0%   | 140,000,000.00                   |
| 051300200100       | History and Culture Bureau                                  | 20,500,000.00            | 20,500,000.00            | -                       | -                                     | 0.0%   | 20,500,000.00                    |
| 051300300100       | Jigawa State Television                                     | 56,506,000.00            | 56,506,000.00            | -                       | -                                     | 0.0%   | 56,506,000.00                    |
| 051300400100       | Jigawa State Broadcasting Corporation (Radio)               | 32,000,000.00            | 32,000,000.00            | 6,381,082.00            | 6,381,082.00                          | 19.9%  | 25,618,918.00                    |
| 051300500100       | Jigawa State Printing Press                                 | 30,000,000.00            | 30,000,000.00            | -                       | -                                     | 0.0%   | 30,000,000.00                    |
| 051300700100       | Jigawa State Sports Council                                 | 230,000,000.00           | 230,000,000.00           | -                       | -                                     | 0.0%   | 230,000,000.00                   |
| <b>05350000000</b> | <b>Ministry of Environment</b>                              | <b>5,152,850,000.00</b>  | <b>6,152,850,000.00</b>  | <b>60,807,794.28</b>    | <b>463,739,864.76</b>                 | <b>7.5%</b>  | <b>5,689,110,135.24</b>          |
| 053500100100       | Ministry of Environment                                     | 4,872,150,000.00         | 5,872,150,000.00         | 60,807,794.28           | 463,739,864.76                        | 7.9%   | 5,408,410,135.24                 |
| 053501600100       | Jigawa State Environmental Protection Agency (JISEPA)       | 39,000,000.00            | 39,000,000.00            | -                       | -                                     | 0.0%   | 39,000,000.00                    |
| 053505600100       | Alternative Energy Agency                                   | 241,700,000.00           | 241,700,000.00           | -                       | -                                     | 0.0%   | 241,700,000.00                   |
| <b>05510000000</b> | <b>Ministry of Local Government</b>                         | <b>41,000,000.00</b>     | <b>41,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>41,000,000.00</b>             |
| 055100100100       | Ministry Of Local Government                                | 41,000,000.00            | 41,000,000.00            | -                       | -                                     | 0.0%   | 41,000,000.00                    |

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

Jigawa State Government Budget Performance Report 2023 Q2 - Other Expenditure by Administrative Classification

| Code         | Administrative Unit   | 2023 Original Budget    | 2023 Revised Budget     | 2023 Q2 Performance     | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|--------------|---|-------------------------|-------------------------|-------------------------|---------------------------------------|--|----------------------------------|
|              | <b>Total Other Expenditure</b>                                      | <b>6,539,579,000.00</b> | <b>6,639,479,000.00</b> | <b>2,580,104,963.42</b> | <b>4,382,103,308.79</b>               | <b>66.0%</b>   | <b>2,257,375,691.21</b>          |
| 01000000000  | <b>Administrative</b>   | <b>548,959,000.00</b>   | <b>648,859,000.00</b>   | <b>1,148,116,540.41</b> | <b>1,637,736,925.41</b>               | <b>252.4%</b>  | <b>- 988,877,925.41</b>          |
| 01110000000  | <b>Government House</b>   | <b>202,300,000.00</b>   | <b>202,300,000.00</b>   | <b>-</b>                | <b>7,600,000.00</b>                   | <b>3.8%</b>  | <b>194,700,000.00</b>            |
| 011100100100 | Government House  | 112,000,000.00          | 112,000,000.00          | -                       | -                                     | 0.0%   | 112,000,000.00                   |
| 011100100200 | Deputy Governor's Office  | 300,000.00              | 300,000.00              | -                       | -                                     | 0.0%   | 300,000.00                       |
| 011100800100 | State Emergency Management Agency                                   | 90,000,000.00           | 90,000,000.00           | -                       | 7,600,000.00                          | 8.4%   | 82,400,000.00                    |
| 01610000000  | <b>Office of the Secretary to the State Government</b>              | <b>315,100,000.00</b>   | <b>415,100,000.00</b>   | <b>1,140,146,355.00</b> | <b>1,616,664,740.00</b>               | <b>389.5%</b>  | <b>- 1,201,564,740.00</b>        |
| 016100100100 | Office of the SSG Admin & Finance Directorate                       | 315,100,000.00          | 415,100,000.00          | 1,140,146,355.00        | 1,616,664,740.00                      | 389.5%   | - 1,201,564,740.00               |
| 01120000000  | <b>State House of Assembly</b>                                      | <b>8,000,000.00</b>     | <b>8,000,000.00</b>     | <b>200,000.00</b>       | <b>200,000.00</b>                     | <b>2.5%</b>  | <b>7,800,000.00</b>              |
| 011200300100 | State House of Assembly   | 8,000,000.00            | 8,000,000.00            | 200,000.00              | 200,000.00                            | 2.5%   | 7,800,000.00                     |
| 01250000000  | <b>Office of the Head of State Civil Service</b>                    | <b>10,100,000.00</b>    | <b>10,100,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>10,100,000.00</b>             |
| 012500100100 | Office of the Head of State Civil Service                           | 10,100,000.00           | 10,100,000.00           | -                       | -                                     | 0.0%   | 10,100,000.00                    |
| 01400000000  | <b>Office of the Auditor General</b>                                | <b>10,159,000.00</b>    | <b>10,059,000.00</b>    | <b>5,900,185.41</b>     | <b>11,402,185.41</b>                  | <b>113.4%</b>  | <b>- 1,343,185.41</b>            |
| 014000100100 | Office of the State Auditor General                                 | 400,000.00              | 300,000.00              | -                       | -                                     | 0.0%   | 300,000.00                       |
| 014000200100 | Office of the Auditor General Local Government Audit                | 8,759,000.00            | 8,759,000.00            | 5,900,185.41            | 11,402,185.41                         | 130.2%   | - 2,643,185.41                   |
| 014000300100 | Audit Service Commission  | 1,000,000.00            | 1,000,000.00            | -                       | -                                     | 0.0%   | 1,000,000.00                     |
| 01490000000  | <b>Local Government Service Commission</b>                          | <b>3,300,000.00</b>     | <b>3,300,000.00</b>     | <b>1,870,000.00</b>     | <b>1,870,000.00</b>                   | <b>56.7%</b>   | <b>1,430,000.00</b>              |
| 014900100100 | Local Government Service Commission                                 | 3,300,000.00            | 3,300,000.00            | 1,870,000.00            | 1,870,000.00                          | 56.7%  | 1,430,000.00                     |
| 02000000000  | <b>Economic</b>   | <b>5,956,030,000.00</b> | <b>5,956,030,000.00</b> | <b>1,431,438,423.01</b> | <b>2,741,496,483.38</b>               | <b>46.0%</b>   | <b>3,214,533,516.62</b>          |
| 02150000000  | <b>Ministry of Agriculture &amp; Natural Resources</b>              | <b>400,000.00</b>       | <b>400,000.00</b>       | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>400,000.00</b>                |
| 021500100100 | Ministry of Agriculture & Natural Resources                         | 400,000.00              | 400,000.00              | -                       | -                                     | 0.0%   | 400,000.00                       |
| 02200000000  | <b>Ministry of Finance &amp; Economic Planning</b>                  | <b>5,954,180,000.00</b> | <b>5,954,180,000.00</b> | <b>1,431,288,423.01</b> | <b>2,741,246,483.38</b>               | <b>46.0%</b>   | <b>3,212,933,516.62</b>          |
| 022000100100 | Ministry of Finance & Economic Planning                             | 900,000,000.00          | 900,000,000.00          | -                       | 219,860,382.30                        | 24.4%  | 680,139,617.70                   |
| 022000300100 | Budget and Economic Planning Directorate                            | 100,000.00              | 100,000.00              | -                       | 1,755,000.00                          | 1755.0%  | - 1,655,000.00                   |
| 022000700100 | Office of the Accountant General                                    | 54,000,000.00           | 54,000,000.00           | 13,334,670.00           | 26,669,340.00                         | 49.4%  | 27,330,660.00                    |
| 022000700200 | Treasury Department (Stabilization Fund Provision)                  | 200,000,000.00          | 200,000,000.00          | 46,250,000.01           | 92,500,000.02                         | 46.3%  | 107,499,999.98                   |
| 022000200100 | Debt Management Unit  | 4,800,000,000.00        | 4,800,000,000.00        | 1,371,703,753.00        | 2,400,461,761.06                      | 50.0%  | 2,399,538,238.94                 |
| 022001200100 | Jigawa State Bureau of Statistics                                   | 80,000.00               | 80,000.00               | -                       | -                                     | 0.0%   | 80,000.00                        |
| 02270000000  | <b>Directorate Of Economic Empowerment</b>                          | <b>350,000.00</b>       | <b>350,000.00</b>       | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>350,000.00</b>                |
| 022700100100 | Directorate of Economic Empowerment                                 | 350,000.00              | 350,000.00              | -                       | -                                     | 0.0%   | 350,000.00                       |
| 02340000000  | <b>Ministry of Works &amp; Transport</b>                            | <b>50,000.00</b>        | <b>50,000.00</b>        | <b>20,000.00</b>        | <b>20,000.00</b>                      | <b>40.0%</b>   | <b>30,000.00</b>                 |
| 023400100100 | Ministry of Works & Transport                                       | 50,000.00               | 50,000.00               | 20,000.00               | 20,000.00                             | 40.0%  | 30,000.00                        |
| 02520000000  | <b>Ministry Of Water Resources</b>                                  | <b>400,000.00</b>       | <b>400,000.00</b>       | <b>130,000.00</b>       | <b>130,000.00</b>                     | <b>32.5%</b>   | <b>270,000.00</b>                |
| 025200100100 | Ministry of Water Resources   | 200,000.00              | 200,000.00              | 100,000.00              | 100,000.00                            | 50.0%  | 100,000.00                       |
| 025210400100 | Small Town Water Supply Agency                                      | 200,000.00              | 200,000.00              | 30,000.00               | 30,000.00                             | 15.0%  | 170,000.00                       |
| 02600000000  | <b>Ministry Of Land , Housing, Urban &amp; Regional Development</b> | <b>650,000.00</b>       | <b>650,000.00</b>       | <b>-</b>                | <b>100,000.00</b>                     | <b>15.4%</b>   | <b>550,000.00</b>                |
| 026000200100 | Jigawa State Housing Authority                                      | 250,000.00              | 250,000.00              | -                       | -                                     | 0.0%   | 250,000.00                       |
| 026000400100 | Dutse Capital Development Authority (DCDA)                          | 400,000.00              | 400,000.00              | -                       | 100,000.00                            | 25.0%  | 300,000.00                       |

Jigawa State Government Budget Performance Report 2023 Q2 - Other Expenditure by Administrative Classification

| Code                | Administrative Unit   | 2023 Original Budget | 2023 Revised Budget  | 2023 Q2 Performance | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------------|---|----------------------|----------------------|---------------------|---------------------------------------|--|----------------------------------|
| <b>030000000000</b> | <b>Law &amp; Justice</b>                                    | <b>2,000,000.00</b>  | <b>2,000,000.00</b>  | -                   | -                                     | <b>0.0%</b>  | <b>2,000,000.00</b>              |
| <b>031800000000</b> | <b>Judiciary</b>  | <b>2,000,000.00</b>  | <b>2,000,000.00</b>  | -                   | -                                     | <b>0.0%</b>  | <b>2,000,000.00</b>              |
| 031800500100        | High Court of Justice                                       | 1,000,000.00         | 1,000,000.00         | -                   | -                                     | 0.0%   | 1,000,000.00                     |
| 031800600100        | Sharia Court of Appeal                                      | 1,000,000.00         | 1,000,000.00         | -                   | -                                     | 0.0%   | 1,000,000.00                     |
| <b>050000000000</b> | <b>Social</b>   | <b>32,590,000.00</b> | <b>32,590,000.00</b> | <b>550,000.00</b>   | <b>2,869,900.00</b>                   | <b>8.8%</b>  | <b>29,720,100.00</b>             |
| <b>051400000000</b> | <b>Ministry of Women Affairs</b>                            | <b>870,000.00</b>    | <b>870,000.00</b>    | -                   | <b>2,000,000.00</b>                   | <b>229.9%</b>  | <b>- 1,130,000.00</b>            |
| 051400100100        | Ministry of Women Affairs & Social Development              | 70,000.00            | 70,000.00            | -                   | 2,000,000.00                          | 2857.1%  | - 1,930,000.00                   |
| 051400200100        | Jigawa State Rehabilitation Board                           | 800,000.00           | 800,000.00           | -                   | -                                     | 0.0%   | 800,000.00                       |
| <b>051700000000</b> | <b>Ministry of Education, Science &amp; Technology</b>      | <b>28,100,000.00</b> | <b>28,100,000.00</b> | <b>550,000.00</b>   | <b>869,900.00</b>                     | <b>3.1%</b>  | <b>27,230,100.00</b>             |
| 051700100100        | Ministry of Education, Science & Technology                 | 1,000,000.00         | 1,000,000.00         | -                   | -                                     | 0.0%   | 1,000,000.00                     |
| 051700100200        | State Educational Inspectorate & Monitoring Unit            | 350,000.00           | 350,000.00           | -                   | 15,000.00                             | 4.3%   | 335,000.00                       |
| 051701000100        | Agency for Mass Education                                   | 100,000.00           | 100,000.00           | -                   | -                                     | 0.0%   | 100,000.00                       |
| 051701800100        | Jigawa State Polytechnic                                    | 13,950,000.00        | 13,950,000.00        | -                   | -                                     | 0.0%   | 13,950,000.00                    |
| 051701900100        | Jigawa State College of Education                           | 700,000.00           | 700,000.00           | -                   | 80,600.00                             | 11.5%  | 619,400.00                       |
| 051702100100        | Sule Lamido University                                      | 10,000,000.00        | 10,000,000.00        | 460,000.00          | 684,300.00                            | 6.8%   | 9,315,700.00                     |
| 051706000100        | Jigawa State College of Education and Legal Studies         | 1,500,000.00         | 1,500,000.00         | -                   | -                                     | 0.0%   | 1,500,000.00                     |
| 051706500100        | Jigawa State College of Remedial Studies                    | 500,000.00           | 500,000.00           | 90,000.00           | 90,000.00                             | 18.0%  | 410,000.00                       |
| <b>052100000000</b> | <b>Ministry of Health</b>                                   | <b>1,450,000.00</b>  | <b>1,450,000.00</b>  | -                   | -                                     | <b>0.0%</b>  | <b>1,450,000.00</b>              |
| 052100300100        | Babura General Hospital                                     | 450,000.00           | 450,000.00           | -                   | -                                     | 0.0%   | 450,000.00                       |
| 052102500100        | Rasheed Shekoni Specialist Hospital                         | 1,000,000.00         | 1,000,000.00         | -                   | -                                     | 0.0%   | 1,000,000.00                     |
| <b>051300000000</b> | <b>Ministry of Information, Youth, Sports &amp; Culture</b> | <b>1,470,000.00</b>  | <b>1,470,000.00</b>  | -                   | -                                     | <b>0.0%</b>  | <b>1,470,000.00</b>              |
| 051300100100        | Ministry of Information Youths, Sports and Culture          | 1,070,000.00         | 1,070,000.00         | -                   | -                                     | 0.0%   | 1,070,000.00                     |
| 051300400100        | Jigawa State Broadcasting Corporation (Radio)               | 400,000.00           | 400,000.00           | -                   | -                                     | 0.0%   | 400,000.00                       |
| <b>053500000000</b> | <b>Ministry of Environment</b>                              | <b>200,000.00</b>    | <b>200,000.00</b>    | -                   | -                                     | <b>0.0%</b>  | <b>200,000.00</b>                |
| 053501600100        | Jigawa State Environmental Protection Agency (JISEPA)       | 200,000.00           | 200,000.00           | -                   | -                                     | 0.0%   | 200,000.00                       |
| <b>055100000000</b> | <b>Ministry of Local Government</b>                         | <b>500,000.00</b>    | <b>500,000.00</b>    | -                   | -                                     | <b>0.0%</b>  | <b>500,000.00</b>                |
| 055100100100        | Ministry Of Local Government                                | 500,000.00           | 500,000.00           | -                   | -                                     | 0.0%   | 500,000.00                       |

## 2.E Expenditure by Economic Classification

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

Jigawa State Government Budget Performance Report 2023 Q2 - Total Expenditure by Economic Classification

| Code          | Economic   | 2023 Original Budget      | 2023 Revised Budget       | 2023 Q2 Performance      | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
|               | <b>Total Expenditure</b>                             | <b>185,075,000,000.00</b> | <b>198,075,000,000.00</b> | <b>46,701,017,204.23</b> | <b>80,402,532,840.28</b>              | <b>40.6%</b>   | <b>117,672,467,159.72</b>        |
| <b>2</b>      | <b>EXPENDITURES</b>                                  | <b>185,075,000,000.00</b> | <b>198,075,000,000.00</b> | <b>46,701,017,204.23</b> | <b>80,402,532,840.28</b>              | <b>40.6%</b>   | <b>117,672,467,159.72</b>        |
| <b>21</b>     | <b>Personnel Cost</b>                                | <b>57,120,000,000.00</b>  | <b>57,220,000,000.00</b>  | <b>11,648,759,049.21</b> | <b>23,472,096,308.39</b>              | <b>41.0%</b>   | <b>33,747,903,691.61</b>         |
| <b>2101</b>   | <b>SALARY</b>  | <b>19,374,026,000.00</b>  | <b>19,374,026,000.00</b>  | <b>4,501,120,097.64</b>  | <b>8,767,078,784.75</b>               | <b>45.3%</b>   | <b>10,606,947,215.25</b>         |
| <b>210101</b> | <b>Salaries and Wages</b>                            | <b>19,374,026,000.00</b>  | <b>19,374,026,000.00</b>  | <b>4,501,120,097.64</b>  | <b>8,767,078,784.75</b>               | <b>45.3%</b>   | <b>10,606,947,215.25</b>         |
| 21010101      | Salary   | 19,124,442,000.00         | 19,124,442,000.00         | 4,413,497,713.46         | 8,657,079,623.34                      | 45.3%  | 10,467,362,376.66                |
| 21010102      | Overtime Payments                                    | 98,644,000.00             | 98,644,000.00             | 11,285,218.67            | 20,293,035.20                         | 20.6%  | 78,350,964.80                    |
| 21010103      | Consolidated Revenue Fund Charges - Salaries         | 150,732,000.00            | 150,732,000.00            | 76,337,165.51            | 89,706,126.21                         | 59.5%  | 61,025,873.79                    |
| 21010104      | Salary Arrears                                       | 208,000.00                | 208,000.00                | -                        | -                                     | 0.0%   | 208,000.00                       |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>            | <b>36,231,700,000.00</b>  | <b>36,335,134,370.00</b>  | <b>7,147,398,951.57</b>  | <b>14,484,697,319.16</b>              | <b>39.9%</b>   | <b>21,850,437,050.84</b>         |
| <b>210201</b> | <b>ALLOWANCES</b>                                    | <b>34,616,042,000.00</b>  | <b>34,719,476,370.00</b>  | <b>7,027,836,208.54</b>  | <b>14,005,645,272.13</b>              | <b>40.3%</b>   | <b>20,713,831,097.87</b>         |
| 21020103      | Transport Allowance                                  | 2,357,790,000.00          | 2,357,790,000.00          | 520,030,319.85           | 1,031,553,244.11                      | 43.8%  | 1,326,236,755.89                 |
| 21020104      | Rent Supplement                                      | 3,689,067,000.00          | 3,688,067,000.00          | 902,348,167.57           | 1,761,975,254.01                      | 47.8%  | 1,926,091,745.99                 |
| 21020105      | Meal Subsidy   | 1,019,526,000.00          | 1,019,526,000.00          | 234,676,656.61           | 466,384,805.23                        | 45.7%  | 553,141,194.77                   |
| 21020106      | Utility Allowance                                    | 845,378,000.00            | 845,378,000.00            | 192,813,019.65           | 384,023,727.13                        | 45.4%  | 461,354,272.87                   |
| 21020107      | Entertainment  | 110,483,000.00            | 110,483,000.00            | 20,099,959.67            | 41,531,146.73                         | 37.6%  | 68,951,853.27                    |
| 21020108      | Peculiar Allowance                                   | 597,519,000.00            | 597,519,000.00            | 157,918,567.94           | 309,527,096.29                        | 51.8%  | 287,991,903.71                   |
| 21020109      | Leave Transport Grant                                | 1,345,134,000.00          | 1,345,134,000.00          | 321,994,865.04           | 648,932,392.39                        | 48.2%  | 696,201,607.61                   |
| 21020110      | Overtime   | 9,795,000.00              | 9,795,000.00              | -                        | -                                     | 0.0%   | 9,795,000.00                     |
| 21020111      | In-lieu of Overtime / Agency Allowance               | 61,117,000.00             | 61,117,000.00             | 11,418,792.83            | 22,902,192.98                         | 37.5%  | 38,214,807.02                    |
| 21020112      | Inducement Allowance                                 | 4,070,359,000.00          | 4,070,359,000.00          | 1,009,632,847.88         | 2,016,428,274.62                      | 49.5%  | 2,053,930,725.38                 |
| 21020113      | Hazard / Hardship Allowance                          | 646,194,000.00            | 646,994,000.00            | 114,133,007.06           | 204,409,322.93                        | 31.6%  | 442,584,677.07                   |
| 21020114      | Board Members Allowance                              | 86,055,000.00             | 86,055,000.00             | 12,195,000.00            | 27,285,000.00                         | 31.7%  | 58,770,000.00                    |
| 21020115      | Journal Allowance                                    | 22,489,000.00             | 22,489,000.00             | 1,640,309.67             | 3,345,118.96                          | 14.9%  | 19,143,881.04                    |
| 21020116      | Academic Allowance                                   | 95,936,000.00             | 95,936,000.00             | -                        | -                                     | 0.0%   | 95,936,000.00                    |
| 21020117      | Domestic Staff Allowance                             | 687,938,000.00            | 688,138,000.00            | 123,361,721.65           | 245,853,567.57                        | 35.7%  | 442,284,432.43                   |
| 21020118      | Personal Assistant Allowance                         | 66,016,000.00             | 66,016,000.00             | 13,784,801.79            | 28,036,201.33                         | 42.5%  | 37,979,798.67                    |
| 21020119      | Call Duty Allowance                                  | 402,595,000.00            | 402,595,000.00            | 90,550,412.64            | 150,294,946.67                        | 37.3%  | 252,300,053.33                   |
| 21020120      | Shift Duty Allowance                                 | 533,552,000.00            | 533,552,000.00            | 77,874,240.36            | 128,345,629.16                        | 24.1%  | 405,206,370.84                   |
| 21020121      | Student / Trainee Allowance                          | 124,406,000.00            | 124,406,000.00            | 51,065,660.00            | 51,065,660.00                         | 41.0%  | 73,340,340.00                    |
| 21020122      | Motor Vehicle Maintenance Allowance                  | 223,198,000.00            | 223,198,000.00            | 21,604,686.80            | 51,742,600.37                         | 23.2%  | 171,455,393.63                   |
| 21020123      | Constituency Allowance                               | 28,936,000.00             | 28,936,000.00             | 7,105,327.62             | 13,104,856.44                         | 45.3%  | 15,831,143.56                    |
| 21020124      | Newspaper Allowance                                  | 50,827,000.00             | 50,827,000.00             | 11,038,688.56            | 21,286,129.33                         | 41.9%  | 29,540,870.67                    |
| 21020125      | Accommodation Allowance                              | 29,992,000.00             | 29,992,000.00             | 3,038,966.50             | 5,815,961.44                          | 19.4%  | 24,176,038.56                    |
| 21020126      | Members Recess Allowance                             | 4,053,000.00              | 4,053,000.00              | -                        | 10,590.00                             | 0.3%   | 4,042,410.00                     |
| 21020127      | Players Monthly Allowance                            | 53,760,000.00             | 53,760,000.00             | -                        | -                                     | 0.0%   | 53,760,000.00                    |
| 21020128      | Rural Posting Allowance                              | 1,476,525,000.00          | 1,476,525,000.00          | 29,271,125.38            | 58,646,285.90                         | 4.0%   | 1,417,878,714.10                 |
| 21020129      | Contract Addition Allowance                          | 41,531,000.00             | 41,531,000.00             | 4,149,910.75             | 8,626,042.10                          | 20.8%  | 32,904,957.90                    |
| 21020130      | Locum / Visiting Lecturers Allowance                 | 163,350,000.00            | 163,350,000.00            | 89,011,013.09            | 172,385,275.79                        | 105.5%   | 9,035,275.79                     |
| 21020132      | Hisbah & Council of Ulama Allowance                  | 25,230,000.00             | 25,230,000.00             | 5,799,000.00             | 11,598,000.00                         | 46.0%  | 13,632,000.00                    |
| 21020133      | Security Allowance                                   | 39,439,000.00             | 39,439,000.00             | 7,125,630.04             | 15,628,468.92                         | 39.6%  | 23,810,531.08                    |
| 21020134      | Allowance for Committee Chairmen (House of Assembly) | 2,131,000.00              | 2,131,000.00              | 540,032.59               | 540,032.59                            | 25.3%  | 1,590,967.41                     |
| 21020135      | Midwifery Service Scheme Allowance                   | 90,100,000.00             | 90,100,000.00             | -                        | 22,280,000.00                         | 24.7%  | 67,820,000.00                    |
| 21020136      | Responsibility Allowance                             | 160,183,000.00            | 160,183,000.00            | 18,907,565.32            | 37,917,082.17                         | 23.7%  | 122,265,917.83                   |
| 21020137      | Medical Allowance                                    | 2,880,673,000.00          | 2,880,673,000.00          | 624,480,947.82           | 1,252,278,343.39                      | 43.5%  | 1,628,394,656.61                 |
| 21020138      | Furniture Allowance                                  | 242,813,000.00            | 248,213,000.00            | 40,492,643.31            | 70,351,689.10                         | 28.3%  | 177,861,310.90                   |
| 21020139      | Earned Responsibility Allowance                      | 26,258,000.00             | 26,258,000.00             | 8,327,426.52             | 16,263,186.38                         | 61.9%  | 9,994,813.62                     |
| 21020140      | Outfit/Robe Allowance                                | 39,933,000.00             | 39,933,000.00             | 7,537,769.66             | 19,029,182.79                         | 47.7%  | 20,903,817.21                    |
| 21020142      | Judges / Lawyers Consolidated Allowance              | 120,127,000.00            | 120,127,000.00            | 8,772,434.10             | 8,772,434.10                          | 7.3%   | 111,354,565.90                   |
| 21020143      | End Of Tenure benefit                                | 66,986,000.00             | 66,986,000.00             | -                        | -                                     | 0.0%   | 66,986,000.00                    |
| 21020144      | Legislative Allowances                               | 338,447,000.00            | 338,447,000.00            | 4,292,030.05             | 117,184,966.92                        | 34.6%  | 221,262,033.08                   |
| 21020145      | Weigh-in Allowance                                   | 43,365,000.00             | 43,365,000.00             | 3,590,004.16             | 7,299,194.59                          | 16.8%  | 36,065,805.41                    |
| 21020146      | Arrears of Allowances                                | 12,110,000.00             | 12,110,000.00             | 951,957.84               | 2,969,199.24                          | 24.5%  | 9,140,800.76                     |
| 21020149      | Consolidated Allowance                               | 7,206,389,000.00          | 7,206,389,000.00          | 1,423,758,393.28         | 2,762,632,261.67                      | 38.3%  | 4,443,756,738.33                 |
| 21020150      | NYSC Allowance                                       | 506,513,000.00            | 606,513,000.00            | -                        | 103,727,500.00                        | 17.1%  | 502,785,500.00                   |
| 21020151      | Research Allowance                                   | 1,148,000.00              | 1,148,000.00              | 382,823.52               | 669,941.16                            | 58.4%  | 478,058.84                       |
| 21020152      | Baggage Allowance                                    | 6,470,000.00              | 6,470,000.00              | -                        | 50,000.00                             | 0.8%   | 6,420,000.00                     |
| 21020153      | Non Clinical Allowance                               | 36,292,000.00             | 36,292,000.00             | 1,580,136.00             | 4,257,595.25                          | 11.7%  | 32,034,404.75                    |

Jigawa State Government Budget Performance Report 2023 Q2 - Total Expenditure by Economic Classification

| Code          | Economic  | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q2 Performance     | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| 21020154      | Project Allowance for Medical Students                                | 2,907,000.00             | 2,907,000.00             | 803,088.61              | 1,573,730.48                          | 54.1%  | 1,333,269.52                     |
| 21020155      | Specialist Allowance (Medical Consultant)                             | 83,926,000.00            | 83,926,000.00            | 1,665,501.00            | 7,899,565.00                          | 9.4%   | 76,026,435.00                    |
| 21020156      | Professional Teaching Allowance                                       | 1,061,397,000.00         | 1,061,397,000.00         | 383,107,465.30          | 763,964,832.34                        | 72.0%  | 297,432,167.66                   |
| 21020158      | Disturbance / Relocation Allowance                                    | 13,656,000.00            | 13,656,000.00            | -                       | 252,000.00                            | 1.8%   | 13,404,000.00                    |
| 21020159      | Monitoring Allowance  | 385,000.00               | 385,000.00               | 96,293.25               | 192,586.50                            | 50.0%  | 192,413.50                       |
| 21020160      | J-Power Teachers Allowance  | 1,420,000,000.00         | 1,420,000,000.00         | 288,080,000.00          | 558,080,000.00                        | 39.3%  | 861,920,000.00                   |
| 21020161      | Non Clinical Duty Allowance   | 3,435,000.00             | 3,435,000.00             | -                       | -                                     | 0.0%   | 3,435,000.00                     |
| 21020163      | Medical Staff Teaching Allowance                                      | 104,550,000.00           | 104,550,000.00           | 43,080,192.20           | 50,030,431.20                         | 47.9%  | 54,519,568.80                    |
| 21020164      | Consequential Increase Allowance                                      | 845,274,000.00           | 845,274,000.00           | 133,706,785.06          | 315,228,874.06                        | 37.3%  | 530,045,125.94                   |
| 21020172      | Other Sporting (indigenous Athletes) Allowance                        | 2,000,000.00             | 2,000,000.00             | -                       | -                                     | 0.0%   | 2,000,000.00                     |
| 21020173      | Once-in-4 Years Furniture Allowance                                   | 390,984,000.00           | 394,418,370.00           | -                       | 1,462,852.80                          | 0.4%   | 392,955,517.20                   |
| <b>210202</b> | <b>Social Contributions</b>   | <b>1,615,658,000.00</b>  | <b>1,615,658,000.00</b>  | <b>119,562,743.03</b>   | <b>479,052,047.03</b>                 | <b>29.7%</b>   | <b>1,136,605,952.97</b>          |
| 21020202      | 17% Government Contributory Pension                                   | 1,600,000,000.00         | 1,600,000,000.00         | 119,562,743.03          | 478,932,047.03                        | 29.9%  | 1,121,067,952.97                 |
| 21020203      | Group Life Insurance  | 15,130,000.00            | 15,130,000.00            | -                       | 120,000.00                            | 0.8%   | 15,010,000.00                    |
| 21020204      | Employee Compensation Fund  | 528,000.00               | 528,000.00               | -                       | -                                     | 0.0%   | 528,000.00                       |
| <b>2103</b>   | <b>SOCIAL BENEFITS</b>  | <b>1,514,274,000.00</b>  | <b>1,510,839,630.00</b>  | <b>240,000.00</b>       | <b>220,320,204.48</b>                 | <b>14.6%</b>   | <b>1,290,519,425.52</b>          |
| <b>210301</b> | <b>Social Benefits</b>  | <b>1,514,274,000.00</b>  | <b>1,510,839,630.00</b>  | <b>240,000.00</b>       | <b>220,320,204.48</b>                 | <b>14.6%</b>   | <b>1,290,519,425.52</b>          |
| 21030101      | Gratuity  | 80,000,000.00            | 80,000,000.00            | -                       | 546,955.68                            | 0.7%   | 79,453,044.32                    |
| 21030102      | Pension   | 700,000,000.00           | 700,000,000.00           | -                       | 133,530,142.67                        | 19.1%  | 566,469,857.33                   |
| 21030103      | Death Benefits  | 150,000,000.00           | 150,000,000.00           | -                       | 2,819,152.04                          | 1.9%   | 147,180,847.96                   |
| 21030104      | Contract Staff Gratuity   | 80,000,000.00            | 80,000,000.00            | -                       | 43,838,144.09                         | 54.8%  | 36,161,855.91                    |
| 21030105      | Severance Gratuity  | 273,274,000.00           | 269,839,630.00           | 120,000.00              | 120,000.00                            | 0.0%   | 269,719,630.00                   |
| 21030106      | Bereaved Family Allowance   | 4,000,000.00             | 4,000,000.00             | 120,000.00              | 300,000.00                            | 7.5%   | 3,700,000.00                     |
| 21030108      | Social Security Benefits  | 227,000,000.00           | 227,000,000.00           | -                       | 39,165,810.00                         | 17.3%  | 187,834,190.00                   |
| <b>22</b>     | <b>Other Recurrent Costs</b>  | <b>33,182,000,000.00</b> | <b>32,415,000,000.00</b> | <b>9,931,841,037.64</b> | <b>14,389,595,684.60</b>              | <b>44.4%</b>   | <b>18,025,404,315.40</b>         |
| <b>2202</b>   | <b>OVERHEAD COST</b>  | <b>26,642,421,000.00</b> | <b>25,775,521,000.00</b> | <b>7,351,736,074.22</b> | <b>10,007,492,375.81</b>              | <b>38.8%</b>   | <b>15,768,028,624.19</b>         |
| <b>220201</b> | <b>Transport &amp; Travelling - General</b>                           | <b>1,342,589,000.00</b>  | <b>1,340,589,000.00</b>  | <b>528,258,098.82</b>   | <b>767,617,893.21</b>                 | <b>57.3%</b>   | <b>572,971,106.79</b>            |
| 22020101      | Local Travel & Transport - Training                                   | 45,778,000.00            | 45,778,000.00            | 27,324,500.00           | 27,324,500.00                         | 59.7%  | 18,453,500.00                    |
| 22020102      | Local Travel & Transport - Others                                     | 631,811,000.00           | 629,811,000.00           | 226,854,828.82          | 346,274,695.21                        | 55.0%  | 283,536,304.79                   |
| 22020103      | International Travel & Transport - Training                           | 10,000,000.00            | 10,000,000.00            | 2,827,000.00            | 2,827,000.00                          | 28.3%  | 7,173,000.00                     |
| 22020104      | International Travel & Transport - Others                             | 655,000,000.00           | 655,000,000.00           | 271,251,770.00          | 391,191,698.00                        | 59.7%  | 263,808,302.00                   |
| <b>220202</b> | <b>Utilities General</b>  | <b>678,260,000.00</b>    | <b>678,260,000.00</b>    | <b>94,612,329.42</b>    | <b>231,540,744.38</b>                 | <b>34.1%</b>   | <b>446,719,255.62</b>            |
| 22020201      | Electricity Charges   | 531,722,000.00           | 531,722,000.00           | 71,063,015.46           | 194,576,252.28                        | 36.6%  | 337,145,747.72                   |
| 22020202      | Telephone Charges   | 19,284,000.00            | 19,284,000.00            | 3,406,400.00            | 6,237,100.00                          | 32.3%  | 13,046,900.00                    |
| 22020203      | Internet Access Charges   | 55,704,000.00            | 55,704,000.00            | 6,418,933.39            | 13,049,163.78                         | 23.4%  | 42,654,836.22                    |
| 22020204      | Satellites Broadcasting Access Charges                                | 38,318,000.00            | 38,318,000.00            | 4,662,675.00            | 5,557,375.00                          | 14.5%  | 32,760,625.00                    |
| 22020205      | Water rates & Charges   | 12,380,000.00            | 12,380,000.00            | 308,400.00              | 3,246,600.00                          | 26.2%  | 9,133,400.00                     |
| 22020206      | Sewage Charges  | 1,845,000.00             | 1,845,000.00             | 121,000.00              | 232,000.00                            | 12.6%  | 1,613,000.00                     |
| 22020210      | Other Utility Charges   | 10,189,000.00            | 10,189,000.00            | 2,101,705.57            | 2,105,053.32                          | 20.7%  | 8,083,946.68                     |
| 22020211      | Postal and Courier Payments & Services                                | 8,818,000.00             | 8,818,000.00             | 6,530,200.00            | 6,537,200.00                          | 74.1%  | 2,280,800.00                     |
| <b>220203</b> | <b>Materials and Supplies - General</b>                               | <b>2,856,260,000.00</b>  | <b>2,861,360,000.00</b>  | <b>319,012,167.86</b>   | <b>401,403,036.21</b>                 | <b>14.0%</b>   | <b>2,459,956,963.79</b>          |
| 22020301      | Office Materials and Consumables                                      | 208,432,000.00           | 207,432,000.00           | 55,704,600.10           | 76,985,777.15                         | 37.1%  | 130,446,222.85                   |
| 22020302      | Books   | 19,743,000.00            | 19,743,000.00            | 647,500.00              | 1,387,661.25                          | 7.0%   | 18,355,338.75                    |
| 22020303      | Newspapers  | 44,331,000.00            | 44,331,000.00            | 6,697,890.00            | 7,646,990.00                          | 17.2%  | 36,684,010.00                    |
| 22020304      | Magazines & Periodicals   | 990,000.00               | 990,000.00               | 160,226.00              | 160,226.00                            | 16.2%  | 829,774.00                       |
| 22020305      | Printing of Non-security Documents                                    | 207,924,000.00           | 214,024,000.00           | 33,527,102.50           | 40,178,602.50                         | 18.8%  | 173,845,397.50                   |
| 22020306      | Printing of Security Documents  | 12,940,000.00            | 12,940,000.00            | 2,757,600.00            | 2,863,600.00                          | 22.1%  | 10,076,400.00                    |
| 22020307      | Drugs, Vaccines & Medical Supplies                                    | 772,858,000.00           | 772,858,000.00           | 124,591,180.76          | 160,320,841.81                        | 20.7%  | 612,537,158.19                   |
| 22020309      | Uniforms & Other Clothing   | 56,446,000.00            | 56,446,000.00            | 5,567,100.00            | 5,759,300.00                          | 10.2%  | 50,686,700.00                    |
| 22020310      | Teaching Aids, Laboratory and Instructional Materials                 | 93,650,000.00            | 93,650,000.00            | 3,295,500.00            | 4,058,720.00                          | 4.3%   | 89,591,280.00                    |
| 22020311      | Foodstuff / Catering Materials Supplies                               | 22,400,000.00            | 22,400,000.00            | 9,200,000.00            | 9,200,000.00                          | 41.1%  | 13,200,000.00                    |
| 22020312      | Production, Publication and Circulation of Annual Financial Statement | 9,000,000.00             | 9,000,000.00             | -                       | -                                     | 0.0%   | 9,000,000.00                     |
| 22020314      | Water Treatment Chemicals   | 141,568,000.00           | 141,568,000.00           | 50,049,283.50           | 50,463,783.50                         | 35.6%  | 91,104,216.50                    |
| 22020315      | Examinations / Examination Materials                                  | 1,203,570,000.00         | 1,203,570,000.00         | 18,841,560.00           | 32,874,309.00                         | 2.7%   | 1,170,695,691.00                 |
| 22020316      | Election Materials  | 4,500,000.00             | 4,500,000.00             | -                       | -                                     | 0.0%   | 4,500,000.00                     |
| 22020317      | Reagents Chemicals and Cleansing Materials                            | 52,058,000.00            | 52,058,000.00            | 7,972,625.00            | 9,503,225.00                          | 18.3%  | 42,554,775.00                    |
| 22020318      | Disaster Relief Materials   | 5,000,000.00             | 5,000,000.00             | -                       | -                                     | 0.0%   | 5,000,000.00                     |
| 22020319      | Artefacts Materials   | 850,000.00               | 850,000.00               | -                       | -                                     | 0.0%   | 850,000.00                       |

Jigawa State Government Budget Performance Report 2023 Q2 - Total Expenditure by Economic Classification

| Code          | Economic   | 2023 Original Budget    | 2023 Revised Budget     | 2023 Q2 Performance     | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|--|-------------------------|-------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>220204</b> | <b>Maintenance Services - General</b>                  | <b>8,289,694,000.00</b> | <b>8,293,094,000.00</b> | <b>3,033,362,825.31</b> | <b>4,252,276,553.40</b>               | <b>51.3%</b>   | <b>4,040,817,446.60</b>          |
| 22020401      | Maintenance of Motor Vehicles / Transport Equipment    | 295,408,000.00          | 298,808,000.00          | 49,725,002.50           | 68,596,290.44                         | 23.0%  | 230,211,709.56                   |
| 22020402      | Maintenance of Office Furniture                        | 52,072,000.00           | 52,072,000.00           | 6,082,390.00            | 7,909,190.00                          | 15.2%  | 44,162,810.00                    |
| 22020403      | Maintenance of Office Building / Residential Quarters  | 292,847,000.00          | 292,847,000.00          | 20,361,118.91           | 26,032,256.41                         | 8.9%   | 266,814,743.59                   |
| 22020404      | Maintenance of Office / IT Equipment                   | 62,112,000.00           | 62,112,000.00           | 6,502,800.00            | 9,832,049.48                          | 15.8%  | 52,279,950.52                    |
| 22020405      | Maintenance of Plants / Generators                     | 2,847,399,000.00        | 2,847,399,000.00        | 1,177,774,435.40        | 1,665,672,353.66                      | 58.5%  | 1,181,726,646.34                 |
| 22020406      | Other Maintenance Services                             | 517,941,000.00          | 517,941,000.00          | 271,985,661.51          | 273,043,149.51                        | 52.7%  | 244,897,850.49                   |
| 22020407      | Maintenance of Airports                                | 70,000,000.00           | 70,000,000.00           | 39,600,000.00           | 39,600,000.00                         | 56.6%  | 30,400,000.00                    |
| 22020409      | Maintenance of Railways                                | 250,000.00              | 250,000.00              | -                       | -                                     | 0.0%   | 250,000.00                       |
| 22020410      | Maintenance of Street Lightings                        | 3,952,468,000.00        | 3,952,468,000.00        | 1,434,487,919.99        | 2,125,851,930.00                      | 53.8%  | 1,826,616,070.00                 |
| 22020411      | Maintenance of Communication Equipments                | 5,959,000.00            | 5,959,000.00            | 279,900.00              | 904,900.00                            | 15.2%  | 5,054,100.00                     |
| 22020413      | Minor Road Maintenance                                 | 12,000,000.00           | 12,000,000.00           | 3,000,000.00            | 6,000,000.00                          | 50.0%  | 6,000,000.00                     |
| 22020415      | Maintenance of Water Facilities                        | 15,205,000.00           | 15,205,000.00           | 2,084,499.00            | 3,235,369.00                          | 21.3%  | 11,969,631.00                    |
| 22020416      | Maintenance of Parks / Gardens                         | 2,000,000.00            | 2,000,000.00            | -                       | 140,000.00                            | 7.0%   | 1,860,000.00                     |
| 22020417      | Maintenance of Other Infrastructure                    | 400,000.00              | 400,000.00              | -                       | -                                     | 0.0%   | 400,000.00                       |
| 22020418      | Maintenance of Educational Equipments                  | 15,471,000.00           | 15,471,000.00           | 2,332,985.00            | 3,372,305.00                          | 21.8%  | 12,098,695.00                    |
| 22020419      | Maintenance of Educational Buildings                   | 94,540,000.00           | 94,540,000.00           | 8,760,000.00            | 8,877,000.00                          | 9.4%   | 85,663,000.00                    |
| 22020420      | Maintenance of Medical Equipments                      | 14,271,000.00           | 14,271,000.00           | 3,397,200.00            | 3,397,200.00                          | 23.8%  | 10,873,800.00                    |
| 22020421      | Maintenance of Health Institution Buildings            | 5,600,000.00            | 5,600,000.00            | 1,590,000.00            | 1,590,000.00                          | 28.4%  | 4,010,000.00                     |
| 22020422      | Maintenance of NYSC Orientation Camp & Sport Center    | 1,500,000.00            | 1,500,000.00            | 633,000.00              | 633,000.00                            | 42.2%  | 867,000.00                       |
| 22020424      | Maintenance of Guest Houses and Lodges                 | 5,700,000.00            | 5,700,000.00            | 717,500.00              | 1,586,500.00                          | 27.8%  | 4,113,500.00                     |
| 22020425      | Maintenance of Lab/Workshop Tools and Instrument       | 22,351,000.00           | 22,351,000.00           | 2,335,500.00            | 3,680,100.00                          | 16.5%  | 18,670,900.00                    |
| 22020426      | Maintenance of Higher Institutions departments         | 4,200,000.00            | 4,200,000.00            | 1,712,913.00            | 2,322,959.90                          | 55.3%  | 1,877,040.10                     |
| <b>220205</b> | <b>Training - General</b>                              | <b>612,109,000.00</b>   | <b>593,509,000.00</b>   | <b>51,518,800.78</b>    | <b>73,500,547.78</b>                  | <b>12.4%</b>   | <b>520,008,452.22</b>            |
| 22020501      | Local Training   | 467,868,000.00          | 449,268,000.00          | 48,417,139.53           | 61,942,791.53                         | 13.8%  | 387,325,208.47                   |
| 22020502      | International Training                                 | 102,500,000.00          | 102,500,000.00          | -                       | 7,806,095.00                          | 7.6%   | 94,693,905.00                    |
| 22020503      | Manpower Planning and Other Staff Development Expenses | 31,741,000.00           | 31,741,000.00           | 3,101,661.25            | 3,101,661.25                          | 9.8%   | 28,639,338.75                    |
| 22020504      | Public Financial Management Core Group Activities      | 10,000,000.00           | 10,000,000.00           | -                       | 650,000.00                            | 6.5%   | 9,350,000.00                     |
| <b>220206</b> | <b>Other Services - General</b>                        | <b>1,295,152,000.00</b> | <b>1,300,652,000.00</b> | <b>615,779,490.57</b>   | <b>761,293,178.20</b>                 | <b>58.5%</b>   | <b>539,358,821.80</b>            |
| 22020601      | Security Services                                      | 434,700,000.00          | 434,700,000.00          | 143,618,854.00          | 148,971,854.00                        | 34.3%  | 285,728,146.00                   |
| 22020602      | Office Rent  | 1,550,000.00            | 1,550,000.00            | -                       | -                                     | 0.0%   | 1,550,000.00                     |
| 22020603      | Residential Rent                                       | 20,095,000.00           | 20,095,000.00           | 1,306,000.00            | 1,306,000.00                          | 6.5%   | 18,789,000.00                    |
| 22020604      | Security Vote (Including Operations)                   | 601,000,000.00          | 601,000,000.00          | 396,027,837.63          | 515,490,837.63                        | 85.8%  | 85,509,162.37                    |
| 22020605      | Cleaning and Fumigation Services                       | 148,651,000.00          | 154,151,000.00          | 54,022,764.94           | 66,328,618.57                         | 43.0%  | 87,822,381.43                    |
| 22020606      | Land Use Charges                                       | 19,850,000.00           | 19,850,000.00           | 10,871,200.00           | 11,520,400.00                         | 58.0%  | 8,329,600.00                     |
| 22020608      | Rental of Plants, Equipments & Machinaries             | 988,000.00              | 988,000.00              | -                       | -                                     | 0.0%   | 988,000.00                       |
| 22020609      | Guidance and Counselling Services                      | 6,020,000.00            | 6,020,000.00            | 1,500,000.00            | 3,006,000.00                          | 49.9%  | 3,014,000.00                     |
| 22020610      | Environmental Services                                 | 13,628,000.00           | 13,628,000.00           | 3,590,800.00            | 4,332,800.00                          | 31.8%  | 9,295,200.00                     |
| 22020611      | Enumeration and Registration Exercises                 | 100,000.00              | 100,000.00              | -                       | -                                     | 0.0%   | 100,000.00                       |
| 22020612      | Recruitment and Employment Activities                  | 25,570,000.00           | 25,570,000.00           | 4,842,034.00            | 10,020,068.00                         | 39.2%  | 15,549,932.00                    |
| 22020613      | State Court Witnesses                                  | 18,000,000.00           | 18,000,000.00           | -                       | -                                     | 0.0%   | 18,000,000.00                    |
| 22020614      | Hotels and Temporary Accomodation                      | 5,000,000.00            | 5,000,000.00            | -                       | 316,600.00                            | 6.3%   | 4,683,400.00                     |
| <b>220207</b> | <b>Consulting and Professional Services</b>            | <b>253,196,000.00</b>   | <b>253,546,000.00</b>   | <b>36,407,932.00</b>    | <b>124,675,182.00</b>                 | <b>49.2%</b>   | <b>128,870,818.00</b>            |
| 22020701      | Financial Consulting                                   | 86,500,000.00           | 86,450,000.00           | 2,664,750.00            | 86,074,750.00                         | 99.6%  | 375,250.00                       |
| 22020702      | Information Technology Consulting                      | 11,149,000.00           | 11,149,000.00           | 1,122,850.00            | 1,122,850.00                          | 10.1%  | 10,026,150.00                    |
| 22020703      | Legal Service  | 47,645,000.00           | 47,645,000.00           | 28,308,267.00           | 30,847,267.00                         | 64.7%  | 16,797,733.00                    |
| 22020704      | Engineering Services                                   | 3,200,000.00            | 3,200,000.00            | -                       | 800,000.00                            | 25.0%  | 2,400,000.00                     |
| 22020705      | Architectural Services                                 | 2,500,000.00            | 2,500,000.00            | 20,000.00               | 20,000.00                             | 0.8%   | 2,480,000.00                     |
| 22020706      | Surveying Services                                     | 1,590,000.00            | 1,590,000.00            | 100,000.00              | 400,000.00                            | 25.2%  | 1,190,000.00                     |
| 22020707      | Agricultural Consulting                                | 2,100,000.00            | 2,100,000.00            | -                       | -                                     | 0.0%   | 2,100,000.00                     |
| 22020708      | Medical Consulting                                     | 3,000,000.00            | 3,000,000.00            | 172,500.00              | 265,750.00                            | 8.9%   | 2,734,250.00                     |
| 22020709      | Auditing of Accounts                                   | 60,500,000.00           | 60,900,000.00           | 2,710,985.00            | 3,835,985.00                          | 6.3%   | 57,064,015.00                    |
| 22020710      | Research and Documentation                             | 5,432,000.00            | 5,432,000.00            | 1,250,800.00            | 1,250,800.00                          | 23.0%  | 4,181,200.00                     |
| 22020711      | Supervision and Management Fees                        | 29,480,000.00           | 29,480,000.00           | 57,780.00               | 57,780.00                             | 0.2%   | 29,422,220.00                    |
| 22020712      | Dock Brief Service                                     | 100,000.00              | 100,000.00              | -                       | -                                     | 0.0%   | 100,000.00                       |

Jigawa State Government Budget Performance Report 2023 Q2 - Total Expenditure by Economic Classification

| Code          | Economic  | 2023 Original Budget    | 2023 Revised Budget     | 2023 Q2 Performance     | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|---|-------------------------|-------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>220208</b> | <b>Fuel and Lubricant - General</b>                                 | <b>1,438,990,000.00</b> | <b>1,438,990,000.00</b> | <b>342,538,968.56</b>   | <b>427,574,429.52</b>                 | <b>29.7%</b>   | <b>1,011,415,570.48</b>          |
| 22020801      | Motor Vehicle Fuel Cost   | 252,600,000.00          | 252,600,000.00          | 27,797,466.90           | 92,672,710.70                         | 36.7%  | 159,927,289.30                   |
| 22020802      | Other Transport Equipment Fuel Cost                                 | 450,000.00              | 450,000.00              | 90,000.00               | 126,000.00                            | 28.0%  | 324,000.00                       |
| 22020803      | Plant / Generator Fuel Cost   | 1,152,480,000.00        | 1,152,480,000.00        | 308,207,158.66          | 328,143,375.82                        | 28.5%  | 824,336,624.18                   |
| 22020806      | Cooking Gas / Fuel Cost   | 720,000.00              | 720,000.00              | -                       | 75,000.00                             | 10.4%  | 645,000.00                       |
| 22020807      | Lubricants and Other Oils   | 32,740,000.00           | 32,740,000.00           | 6,444,343.00            | 6,557,343.00                          | 20.0%  | 26,182,657.00                    |
| <b>220209</b> | <b>Financial Charges - General</b>                                  | <b>29,363,000.00</b>    | <b>29,363,000.00</b>    | <b>2,084,094.36</b>     | <b>3,662,731.76</b>                   | <b>12.5%</b>   | <b>25,700,268.24</b>             |
| 22020901      | Bank Charges (Other than Interest)                                  | 16,363,000.00           | 16,363,000.00           | 2,084,094.36            | 3,662,731.76                          | 22.4%  | 12,700,268.24                    |
| 22020902      | Insurance Premium   | 12,900,000.00           | 12,900,000.00           | -                       | -                                     | 0.0%   | 12,900,000.00                    |
| 22020910      | Interest on Overdraft   | 100,000.00              | 100,000.00              | -                       | -                                     | 0.0%   | 100,000.00                       |
| <b>220210</b> | <b>Miscellaneous Expenses - General</b>                             | <b>9,846,808,000.00</b> | <b>8,986,158,000.00</b> | <b>2,328,161,366.54</b> | <b>2,963,948,079.35</b>               | <b>33.0%</b>   | <b>6,022,209,920.65</b>          |
| 22021001      | Refreshment and Meals   | 318,804,000.00          | 318,854,000.00          | 52,092,605.00           | 68,505,882.00                         | 21.5%  | 250,348,108.00                   |
| 22021002      | Honorarium and Sitting Allowance Payments                           | 897,719,000.00          | 896,919,000.00          | 217,930,949.25          | 257,101,002.59                        | 28.7%  | 639,817,997.41                   |
| 22021003      | Publicity and Advertisements  | 157,518,000.00          | 153,718,000.00          | 11,692,970.00           | 12,928,051.63                         | 8.4%   | 140,789,948.37                   |
| 22021004      | Medical Expenses  | 51,720,000.00           | 51,720,000.00           | 98,921,500.00           | 125,001,500.00                        | 241.7%   | -73,281,500.00                   |
| 22021005      | FAAC Meetings   | 7,400,000.00            | 7,400,000.00            | 1,970,000.00            | 3,740,000.00                          | 50.5%  | 3,660,000.00                     |
| 22021006      | Postage and Courier Services  | 26,586,000.00           | 26,586,000.00           | 3,617,100.00            | 3,722,650.00                          | 14.0%  | 22,863,350.00                    |
| 22021007      | Welfare Packages  | 41,842,000.00           | 41,842,000.00           | 1,443,000.00            | 1,613,000.00                          | 3.9%   | 40,229,000.00                    |
| 22021008      | Subscription to Professional Bodies / National Council Registration | 52,380,000.00           | 51,880,000.00           | 4,391,893.00            | 5,115,893.00                          | 9.9%   | 46,764,107.00                    |
| 22021009      | Sporting Activities   | 151,350,000.00          | 151,350,000.00          | 2,254,500.00            | 2,542,000.00                          | 1.7%   | 148,808,000.00                   |
| 22021010      | Direct Teaching & Laboratory Cost                                   | 10,000,000.00           | 10,000,000.00           | -                       | -                                     | 0.0%   | 10,000,000.00                    |
| 22021014      | Annual Planning & Budget Processes Expenses and Administration      | 5,387,000.00            | 5,387,000.00            | -                       | 24,500.00                             | 0.5%   | 5,362,500.00                     |
| 22021020      | Election Logistic Supports  | 40,000,000.00           | 7,000,000.00            | 6,127,529.00            | 6,127,529.00                          | 87.5%  | 872,471.00                       |
| 22021041      | Contingency   | 1,200,000,000.00        | 258,000,000.00          | -                       | -                                     | 0.0%   | 258,000,000.00                   |
| 22021043      | Official Presents and Souvenirs                                     | 102,590,000.00          | 102,590,000.00          | 3,189,095.00            | 4,042,595.00                          | 3.9%   | 98,547,405.00                    |
| 22021044      | Committees and Commissions  | 1,598,588,000.00        | 1,630,988,000.00        | 788,632,000.00          | 817,904,000.00                        | 50.1%  | 813,084,000.00                   |
| 22021045      | Institutional Feeding   | 2,367,703,000.00        | 2,367,703,000.00        | 650,328,756.00          | 787,294,494.04                        | 33.3%  | 1,580,408,505.96                 |
| 22021046      | Livestock feeding and Medicament                                    | 2,900,000.00            | 2,900,000.00            | 280,000.00              | 605,000.00                            | 20.9%  | 2,295,000.00                     |
| 22021047      | Community Engagement, Sensitization & Mobilization Activit          | 55,028,000.00           | 53,528,000.00           | 990,000.00              | 2,055,000.00                          | 3.8%   | 51,473,000.00                    |
| 22021048      | Religious Pilgrimage Operations                                     | 606,000,000.00          | 606,000,000.00          | -                       | 52,962,160.00                         | 8.7%   | 553,037,840.00                   |
| 22021049      | Special Health Programmes & Initiatives                             | 15,057,000.00           | 15,057,000.00           | 40,000.00               | 110,000.00                            | 0.7%   | 14,947,000.00                    |
| 22021050      | Official Ceremonies and Celebrations                                | 38,515,000.00           | 38,515,000.00           | 2,880,000.00            | 2,880,000.00                          | 7.5%   | 35,635,000.00                    |
| 22021051      | Special Education Programmes & Initiatives                          | 240,000.00              | 240,000.00              | -                       | -                                     | 0.0%   | 240,000.00                       |
| 22021052      | Project Monitoring & Evaluation (M & E) Expenses                    | 135,375,000.00          | 135,375,000.00          | 26,934,020.00           | 50,314,842.80                         | 37.2%  | 85,060,157.20                    |
| 22021053      | National Councils Meetings  | 23,350,000.00           | 23,350,000.00           | -                       | 650,000.00                            | 2.8%   | 22,700,000.00                    |
| 22021054      | Zonal Office Operational Expenses                                   | 105,600,000.00          | 104,600,000.00          | 13,025,045.29           | 23,926,271.29                         | 22.9%  | 80,673,728.71                    |
| 22021055      | Student Exchange Programme  | 70,000,000.00           | 70,000,000.00           | 3,060,000.00            | 20,850,000.00                         | 29.8%  | 49,150,000.00                    |
| 22021056      | Quranic Recitation and Other Religious Competitions                 | 65,500,000.00           | 65,500,000.00           | -                       | -                                     | 0.0%   | 65,500,000.00                    |
| 22021057      | Casual Workers  | 903,296,000.00          | 902,796,000.00          | 184,649,200.00          | 285,253,700.00                        | 31.6%  | 617,542,300.00                   |
| 22021058      | Public Service Reforms & SERVICOM Expenses                          | 2,000,000.00            | 2,000,000.00            | 374,500.00              | 374,500.00                            | 18.7%  | 1,625,500.00                     |
| 22021059      | Council of Ulama, Hisba & Other Religious Groups Activities         | 155,000,000.00          | 225,000,000.00          | -                       | -                                     | 0.0%   | 225,000,000.00                   |
| 22021060      | Nutrition Activities  | 3,500,000.00            | 3,500,000.00            | 441,000.00              | 621,000.00                            | 17.7%  | 2,879,000.00                     |
| 22021061      | Juvenile Court Operational Expenses                                 | 2,000,000.00            | 2,000,000.00            | -                       | -                                     | 0.0%   | 2,000,000.00                     |
| 22021063      | Accreditation Activities  | 13,000,000.00           | 13,000,000.00           | -                       | -                                     | 0.0%   | 13,000,000.00                    |
| 22021064      | Emergency Preparedness and Response                                 | 21,000,000.00           | 21,000,000.00           | 10,449,514.00           | 10,449,514.00                         | 49.8%  | 10,550,486.00                    |
| 22021065      | Awards and Prizes of Excellence                                     | 2,200,000.00            | 2,200,000.00            | -                       | -                                     | 0.0%   | 2,200,000.00                     |
| 22021066      | Operational Expenses of Special Advisers, Assistants & Other Aides  | 124,750,000.00          | 124,750,000.00          | 129,620,000.00          | 166,970,000.00                        | 133.8%   | -42,220,000.00                   |
| 22021067      | SOCU Social Investment Programme Interventions                      | 2,500,000.00            | 2,500,000.00            | -                       | -                                     | 0.0%   | 2,500,000.00                     |
| 22021068      | Governing Council Expenses  | 610,000.00              | 610,000.00              | -                       | 247,500.00                            | 40.6%  | 362,500.00                       |
| 22021069      | Project / Programmes Coordination Expenses                          | 30,200,000.00           | 50,200,000.00           | 22,420,000.00           | 22,420,000.00                         | 44.7%  | 27,780,000.00                    |
| 22021071      | Protocol Services & Expenses  | 50,000,000.00           | 50,000,000.00           | 17,500,000.00           | 17,500,000.00                         | 35.0%  | 32,500,000.00                    |
| 22021072      | School Clubs Activities   | 10,100,000.00           | 10,100,000.00           | -                       | -                                     | 0.0%   | 10,100,000.00                    |
| 22021073      | Guidance & Counselling Activities                                   | 8,000,000.00            | 8,000,000.00            | 184,000.00              | 184,000.00                            | 2.3%   | 7,816,000.00                     |
| 22021074      | Primary Healthcare (LGA & Wards) Operations                         | 95,000,000.00           | 95,000,000.00           | 34,448,990.00           | 34,448,990.00                         | 36.3%  | 60,551,010.00                    |
| 22021075      | Extra-curricula Activities (Quiz, Debates, etc)                     | 1,000,000.00            | 1,000,000.00            | -                       | -                                     | 0.0%   | 1,000,000.00                     |
| 22021076      | Girls Child Health-Education Programme                              | 62,000,000.00           | 62,000,000.00           | 38,273,200.00           | 60,319,700.00                         | 97.3%  | 1,680,300.00                     |
| 22021077      | Sexual Assault Referral Centre Expenses                             | 7,000,000.00            | 7,000,000.00            | -                       | -                                     | 0.0%   | 7,000,000.00                     |
| 22021078      | Contractual Liabilities   | 200,000,000.00          | 200,000,000.00          | -                       | 115,142,794.00                        | 57.6%  | 84,857,206.00                    |
| 22021079      | Repayment of Outstanding Mortgages                                  | 6,500,000.00            | 6,500,000.00            | -                       | -                                     | 0.0%   | 6,500,000.00                     |

Jigawa State Government Budget Performance Report 2023 Q2 - Total Expenditure by Economic Classification

| Code          | Economic   | 2023 Original Budget     | 2023 Revised Budget       | 2023 Q2 Performance      | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|--|--------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| <b>2203</b>   | <b>LOANS AND ADVANCES</b>  | <b>900,400,000.00</b>    | <b>900,400,000.00</b>     | -                        | <b>219,860,382.30</b>                 | <b>24.4%</b>   | <b>680,539,617.70</b>            |
| <b>220301</b> | <b>Staff Loans and Advances</b>                                  | <b>900,400,000.00</b>    | <b>900,400,000.00</b>     | -                        | <b>219,860,382.30</b>                 | <b>24.4%</b>   | <b>680,539,617.70</b>            |
| 22030101      | Motor Cycle Advances   | 30,000,000.00            | 30,000,000.00             | -                        | 9,600,000.00                          | 32.0%  | 20,400,000.00                    |
| 22030102      | Bicycle Advances   | 15,000,000.00            | 15,000,000.00             | -                        | 1,400,000.00                          | 9.3%   | 13,600,000.00                    |
| 22030103      | Refurbishing Advances  | 85,200,000.00            | 85,200,000.00             | -                        | 10,200,000.00                         | 12.0%  | 75,000,000.00                    |
| 22030104      | Correspondence Advances  | 200,000.00               | 200,000.00                | -                        | -                                     | 0.0%   | 200,000.00                       |
| 22030106      | Motor Vehicle Advance  | 720,000,000.00           | 720,000,000.00            | -                        | 190,900,000.00                        | 26.5%  | 529,100,000.00                   |
| 22030109      | Professional Advances Loan                                       | 50,000,000.00            | 50,000,000.00             | -                        | 7,760,382.30                          | 15.5%  | 42,239,617.70                    |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS - GENERAL</b>                        | <b>585,179,000.00</b>    | <b>685,079,000.00</b>     | <b>1,148,816,540.41</b>  | <b>1,642,611,825.41</b>               | <b>239.8%</b>  | <b>- 957,532,825.41</b>          |
| <b>220401</b> | <b>Local Grants and Contributions</b>                            | <b>571,479,000.00</b>    | <b>671,379,000.00</b>     | <b>1,147,043,355.00</b>  | <b>1,640,838,640.00</b>               | <b>244.4%</b>  | <b>- 969,459,640.00</b>          |
| 22040101      | Grants to other State Governments – Recurrent                    | 150,000.00               | 150,000.00                | -                        | -                                     | 0.0%   | 150,000.00                       |
| 22040109      | Grants to Communities and NGOs                                   | 54,929,000.00            | 54,929,000.00             | 8,240,000.00             | 16,457,000.00                         | 30.0%  | 38,472,000.00                    |
| 22040110      | Grant to Academic Institutions                                   | 3,000,000.00             | 3,000,000.00              | -                        | -                                     | 0.0%   | 3,000,000.00                     |
| 22040112      | Grant to Professional Bodies                                     | 2,000,000.00             | 2,000,000.00              | -                        | -                                     | 0.0%   | 2,000,000.00                     |
| 22040113      | Assistance and Donations to Individual                           | 511,400,000.00           | 611,300,000.00            | 1,138,803,355.00         | 1,624,381,640.00                      | 265.7%   | - 1,013,081,640.00               |
| <b>220402</b> | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>                          | <b>13,700,000.00</b>     | <b>13,700,000.00</b>      | <b>1,773,185.41</b>      | <b>1,773,185.41</b>                   | <b>12.9%</b>   | <b>11,926,814.59</b>             |
| 22040203      | Grants and Contribution to International Organizations           | 13,700,000.00            | 13,700,000.00             | 1,773,185.41             | 1,773,185.41                          | 12.9%  | 11,926,814.59                    |
| <b>2206</b>   | <b>PUBLIC DEBT CHARGES</b>                                       | <b>4,800,000,000.00</b>  | <b>4,800,000,000.00</b>   | <b>1,371,703,753.00</b>  | <b>2,400,461,761.06</b>               | <b>50.0%</b>   | <b>2,399,538,238.94</b>          |
| <b>220601</b> | <b>FOREIGN INTEREST / DISCOUNT</b>                               | <b>100,000,000.00</b>    | <b>100,000,000.00</b>     | <b>77,445,002.20</b>     | <b>77,445,002.20</b>                  | <b>77.4%</b>   | <b>22,554,997.80</b>             |
| 22060101      | FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS               | 100,000,000.00           | 100,000,000.00            | 77,445,002.20            | 77,445,002.20                         | 77.4%  | 22,554,997.80                    |
| <b>220602</b> | <b>DOMESTIC INTEREST / DISCOUNT</b>                              | <b>1,500,000,000.00</b>  | <b>1,500,000,000.00</b>   | <b>549,681,259.78</b>    | <b>905,893,534.72</b>                 | <b>60.4%</b>   | <b>594,106,465.28</b>            |
| 22060201      | DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS              | 1,500,000,000.00         | 1,500,000,000.00          | 549,681,259.78           | 905,893,534.72                        | 60.4%  | 594,106,465.28                   |
| <b>220603</b> | <b>FOREIGN PRINCIPAL</b>   | <b>500,000,000.00</b>    | <b>500,000,000.00</b>     | <b>284,308,000.60</b>    | <b>396,240,997.54</b>                 | <b>79.2%</b>   | <b>103,759,002.46</b>            |
| 22060301      | FOREIGN PRINCIPAL - SHORT TERM BORROWINGS                        | 500,000,000.00           | 500,000,000.00            | 284,308,000.60           | 396,240,997.54                        | 79.2%  | 103,759,002.46                   |
| <b>220604</b> | <b>DOMESTIC PRINCIPAL</b>  | <b>2,700,000,000.00</b>  | <b>2,700,000,000.00</b>   | <b>460,269,490.42</b>    | <b>1,020,882,226.60</b>               | <b>37.8%</b>   | <b>1,679,117,773.40</b>          |
| 22060401      | DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS                       | 2,700,000,000.00         | 2,700,000,000.00          | 460,269,490.42           | 1,020,882,226.60                      | 37.8%  | 1,679,117,773.40                 |
| <b>2207</b>   | <b>Transfers - Payments</b>                                      | <b>254,000,000.00</b>    | <b>254,000,000.00</b>     | <b>59,584,670.01</b>     | <b>119,169,340.02</b>                 | <b>46.9%</b>   | <b>134,830,659.98</b>            |
| <b>220701</b> | <b>Transfer to Fund Recurrent Expenditure - Payments</b>         | <b>254,000,000.00</b>    | <b>254,000,000.00</b>     | <b>59,584,670.01</b>     | <b>119,169,340.02</b>                 | <b>46.9%</b>   | <b>134,830,659.98</b>            |
| 22070103      | Payment of Share of State IGR (State Taxes) to Local Governments | 54,000,000.00            | 54,000,000.00             | 13,334,670.00            | 26,669,340.00                         | 49.4%  | 27,330,660.00                    |
| 22070105      | Stabilization Funds  | 200,000,000.00           | 200,000,000.00            | 46,250,000.01            | 92,500,000.02                         | 46.3%  | 107,499,999.98                   |
| <b>23</b>     | <b>Capital Expenditure</b>                                       | <b>94,773,000,000.00</b> | <b>108,440,000,000.00</b> | <b>25,120,417,117.38</b> | <b>42,540,840,847.22</b>              | <b>39.2%</b>   | <b>65,899,159,152.74</b>         |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                                    | <b>10,531,097,000.00</b> | <b>12,246,097,000.00</b>  | <b>1,439,535,995.32</b>  | <b>4,200,642,380.48</b>               | <b>34.3%</b>   | <b>8,045,454,619.52</b>          |
| <b>230101</b> | <b>Purchase of Fixed Assets - General</b>                        | <b>10,531,097,000.00</b> | <b>12,246,097,000.00</b>  | <b>1,439,535,995.32</b>  | <b>4,200,642,380.48</b>               | <b>34.3%</b>   | <b>8,045,454,619.52</b>          |
| 23010101      | Purchase/Acquisition Of Land                                     | 250,000,000.00           | 250,000,000.00            | 37,981,025.00            | 37,981,025.00                         | 15.2%  | 212,018,975.00                   |
| 23010103      | Purchase of Residential Buildings                                | 138,600,000.00           | 138,600,000.00            | -                        | -                                     | 0.0%   | 138,600,000.00                   |
| 23010104      | Purchase of Motor Cycles   | 820,000,000.00           | 970,000,000.00            | 18,275,000.00            | 18,275,000.00                         | 1.9%   | 951,725,000.00                   |
| 23010105      | Purchase of Motor Vehicles                                       | 1,565,700,000.00         | 1,730,700,000.00          | 205,731,376.26           | 210,387,776.26                        | 12.2%  | 1,520,312,223.74                 |
| 23010108      | Purchase Of Buses  | 41,000,000.00            | 41,000,000.00             | -                        | -                                     | 0.0%   | 41,000,000.00                    |
| 23010112      | Purchase of Office Furniture and Fittings                        | 406,000,000.00           | 406,000,000.00            | 108,905,388.19           | 169,266,691.96                        | 41.7%  | 236,733,308.04                   |
| 23010113      | Purchase Of Computers  | 97,180,000.00            | 97,180,000.00             | -                        | -                                     | 0.0%   | 97,180,000.00                    |
| 23010114      | Purchase Of Computer Printers                                    | 8,090,000.00             | 8,090,000.00              | -                        | -                                     | 0.0%   | 8,090,000.00                     |
| 23010115      | Purchase Of Photocopying Machines                                | 1,500,000.00             | 1,500,000.00              | -                        | -                                     | 0.0%   | 1,500,000.00                     |
| 23010119      | Purchase Of Power Generating Set                                 | 217,500,000.00           | 217,500,000.00            | -                        | -                                     | 0.0%   | 217,500,000.00                   |
| 23010121      | Purchase Of Residential Furniture                                | 60,000,000.00            | 60,000,000.00             | -                        | -                                     | 0.0%   | 60,000,000.00                    |
| 23010122      | Purchase Of Health / Medical Equipment                           | 2,605,664,000.00         | 4,005,664,000.00          | 360,548,244.89           | 2,348,548,619.54                      | 58.6%  | 1,657,115,380.46                 |
| 23010123      | Purchase Of Fire Fighting Equipment                              | 276,000,000.00           | 276,000,000.00            | -                        | -                                     | 0.0%   | 276,000,000.00                   |
| 23010124      | Purchase Of Teaching / Learning Aid Equipment                    | 1,347,260,000.00         | 1,347,260,000.00          | 298,347,650.65           | 377,159,179.81                        | 28.0%  | 970,100,820.19                   |
| 23010125      | Purchase Of Library Books & Equipment                            | 72,600,000.00            | 72,600,000.00             | 2,529,532.50             | 2,529,532.50                          | 3.5%   | 70,070,467.50                    |
| 23010126      | Purchase Of Sporting / Gaming Equipment                          | 2,600,000.00             | 2,600,000.00              | -                        | -                                     | 0.0%   | 2,600,000.00                     |
| 23010127      | Purchase Of Agricultural Equipment                               | 154,000,000.00           | 154,000,000.00            | -                        | -                                     | 0.0%   | 154,000,000.00                   |
| 23010128      | Purchase Of Security Equipment                                   | 40,000,000.00            | 40,000,000.00             | -                        | -                                     | 0.0%   | 40,000,000.00                    |
| 23010132      | Purchases Of Hilux   | 120,000,000.00           | 120,000,000.00            | -                        | -                                     | 0.0%   | 120,000,000.00                   |
| 23010140      | Purchase of Information / Communication Equipment                | 111,930,000.00           | 111,930,000.00            | -                        | -                                     | 0.0%   | 111,930,000.00                   |
| 23010141      | Purchase of School Furniture                                     | 926,184,000.00           | 926,184,000.00            | 291,822,868.32           | 785,913,892.73                        | 84.9%  | 140,270,107.27                   |
| 23010142      | Purchase of Laboratory Equipment                                 | 674,010,000.00           | 674,010,000.00            | 99,453,040.00            | 180,341,218.82                        | 26.8%  | 493,668,781.18                   |
| 23010143      | Purchase of Workshop Tools / Equipment                           | 100,073,000.00           | 100,073,000.00            | -                        | 22,271,159.27                         | 22.3%  | 77,801,840.73                    |
| 23010144      | Purchase of Heavy Plants and Equipment                           | 100,000,000.00           | 100,000,000.00            | -                        | -                                     | 0.0%   | 100,000,000.00                   |
| 23010146      | Purchase of other ICT equipment                                  | 282,000,000.00           | 282,000,000.00            | 9,060,787.51             | 41,087,202.59                         | 14.6%  | 240,912,797.41                   |
| 23010147      | Purchase of Office Equipment                                     | 80,206,000.00            | 80,206,000.00             | 6,381,082.00             | 6,381,082.00                          | 8.0%   | 73,824,918.00                    |
| 23010148      | Purchase of Relief & Other Supportive Materials                  | 11,000,000.00            | 11,000,000.00             | -                        | -                                     | 0.0%   | 11,000,000.00                    |
| 23010149      | Purchase of Electronic Equipment and Fittings                    | 3,000,000.00             | 3,000,000.00              | -                        | -                                     | 0.0%   | 3,000,000.00                     |
| 23010151      | Purchase of veterinary Clinic Equipments                         | 10,000,000.00            | 10,000,000.00             | 500,000.00               | 500,000.00                            | 5.0%   | 9,500,000.00                     |
| 23010152      | Purchase of Funmigation Equipment                                | 9,000,000.00             | 9,000,000.00              | -                        | -                                     | 0.0%   | 9,000,000.00                     |

Jigawa State Government Budget Performance Report 2023 Q2 - Total Expenditure by Economic Classification

| Code          | Economic   | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q2 Performance      | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|--|--------------------------|--------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>  | <b>49,931,877,000.00</b> | <b>51,451,877,000.00</b> | <b>10,863,469,943.00</b> | <b>22,359,423,317.42</b>              | <b>43.5%</b>   | <b>29,092,453,682.58</b>         |
| <b>230201</b> | <b>Construction/Provision of Fixed Assets - General</b>                | <b>49,931,877,000.00</b> | <b>51,451,877,000.00</b> | <b>10,863,469,943.00</b> | <b>22,359,423,317.42</b>              | <b>43.5%</b>   | <b>29,092,453,682.58</b>         |
| 23020101      | Construction/Provision Of Office Buildings                             | 1,128,672,000.00         | 1,128,672,000.00         | 42,738,933.06            | 51,377,368.46                         | 4.6%   | 1,077,294,631.54                 |
| 23020102      | Construction/Provision Of Residential Buildings                        | 1,984,644,000.00         | 1,984,644,000.00         | 453,207,265.57           | 730,853,237.32                        | 36.8%  | 1,253,790,762.68                 |
| 23020103      | Construction/Provision Of Electricity / Solar Power                    | 1,507,011,000.00         | 1,507,011,000.00         | 261,015,730.54           | 424,651,872.83                        | 28.2%  | 1,082,359,127.17                 |
| 23020105      | Construction/Provision Of Water Facilities                             | 4,718,540,000.00         | 4,718,540,000.00         | 833,868,057.95           | 1,180,233,668.00                      | 25.0%  | 3,538,306,332.00                 |
| 23020106      | Construction/Provision Of Hospitals/Health Centres                     | 5,715,000,000.00         | 5,815,000,000.00         | 1,402,509,675.19         | 2,802,509,675.19                      | 48.2%  | 3,012,490,324.81                 |
| 23020107      | Construction/Provision Of Public Schools                               | 10,367,000,000.00        | 10,987,000,000.00        | 1,706,595,566.52         | 3,863,861,692.69                      | 35.2%  | 7,123,138,307.31                 |
| 23020111      | Construction / Provision Of Libraries                                  | 255,500,000.00           | 255,500,000.00           | 439,078,355.67           | 440,545,244.94                        | 172.4%   | - 185,045,244.94                 |
| 23020112      | Construction / Provision Of Sporting Facilities                        | 439,000,000.00           | 439,000,000.00           | -                        | -                                     | 0.0%   | 439,000,000.00                   |
| 23020113      | Construction / Provision Of Agricultural Facilities                    | 2,000,000.00             | 2,000,000.00             | -                        | -                                     | 0.0%   | 2,000,000.00                     |
| 23020114      | Construction / Provision Of Roads                                      | 11,707,000,000.00        | 13,307,000,000.00        | 984,882,037.35           | 7,962,178,068.12                      | 59.8%  | 5,344,821,931.88                 |
| 23020118      | Construction / Provision Of Infrastructure                             | 1,196,000,000.00         | 1,196,000,000.00         | 1,423,200.00             | 8,564,600.00                          | 0.7%   | 1,187,435,400.00                 |
| 23020123      | Construction Of Traffic /Street Lights                                 | 503,600,000.00           | 403,600,000.00           | 129,930,451.03           | 129,930,451.03                        | 32.2%  | 273,669,548.97                   |
| 23020124      | Construction Of Markets/Parks  | 270,000,000.00           | 270,000,000.00           | -                        | -                                     | 0.0%   | 270,000,000.00                   |
| 23020125      | Construction Of Power Generating Plants                                | 8,000,000.00             | 8,000,000.00             | -                        | -                                     | 0.0%   | 8,000,000.00                     |
| 23020127      | Construction Of ICT Infrastructures                                    | 160,000,000.00           | 160,000,000.00           | -                        | 2,151,148.10                          | 1.3%   | 157,848,851.90                   |
| 23020131      | Construction/Provision Of Religious Structures                         | 200,000,000.00           | 200,000,000.00           | 68,730,549.95            | 68,730,549.95                         | 34.4%  | 131,269,450.05                   |
| 23020132      | Construction/Provision Of Other Institutional Structures               | 150,000,000.00           | 150,000,000.00           | -                        | -                                     | 0.0%   | 150,000,000.00                   |
| 23020133      | Construction/Provision Of Public Convenience                           | 539,000,000.00           | 539,000,000.00           | 204,602,003.09           | 204,602,003.09                        | 38.0%  | 334,397,996.91                   |
| 23020134      | Grazing Reserves Development   | 110,000,000.00           | 110,000,000.00           | -                        | 7,411,050.00                          | 6.7%   | 102,588,950.00                   |
| 23020137      | Artisan Training / Skill Acquisition                                   | 122,700,000.00           | 22,700,000.00            | -                        | -                                     | 0.0%   | 22,700,000.00                    |
| 23020140      | Construction of Drainages, Barrages & other Erosion Control Structures | 5,000,700,000.00         | 4,400,700,000.00         | 4,300,000,000.00         | 4,337,266,399.53                      | 98.6%  | 63,433,600.47                    |
| 23020141      | Development of Health Training Institutions                            | 5,000,000.00             | 5,000,000.00             | -                        | -                                     | 0.0%   | 5,000,000.00                     |
| 23020142      | Provision of Sanitation Facilities                                     | 828,510,000.00           | 828,510,000.00           | -                        | 109,668,171.09                        | 13.2%  | 718,841,828.91                   |
| 23020144      | Development of Agriculture   | 3,014,000,000.00         | 3,014,000,000.00         | 34,888,117.08            | 34,888,117.08                         | 1.2%   | 2,979,111,882.92                 |
| <b>2303</b>   | <b>REHABILITATION / REPAIRS</b>  | <b>7,610,020,000.00</b>  | <b>16,692,020,000.00</b> | <b>11,315,601,172.20</b> | <b>13,409,894,659.02</b>              | <b>80.3%</b>   | <b>3,282,125,340.98</b>          |
| <b>230301</b> | <b>Rehabilitation/Repairs of Fixed Assets - General</b>                | <b>7,610,020,000.00</b>  | <b>16,692,020,000.00</b> | <b>11,315,601,172.20</b> | <b>13,409,894,659.02</b>              | <b>80.3%</b>   | <b>3,282,125,340.98</b>          |
| 23030101      | Rehabilitation/Repairs Of Residential Buildings                        | 1,121,200,000.00         | 1,121,200,000.00         | 86,259,820.00            | 187,140,142.38                        | 16.7%  | 934,059,857.62                   |
| 23030104      | Rehabilitation/Repairs - Water Facilities                              | 1,123,000,000.00         | 1,123,000,000.00         | 371,477,083.23           | 888,802,484.41                        | 79.1%  | 234,197,515.59                   |
| 23030105      | Rehabilitation/Repairs-Hospitals/Health Centres                        | 165,000,000.00           | 165,000,000.00           | -                        | 84,738,967.04                         | 51.4%  | 80,261,032.96                    |
| 23030106      | Rehabilitation/Repairs - Public Schools                                | 1,606,000,000.00         | 1,606,000,000.00         | 313,927,810.54           | 711,712,629.51                        | 44.3%  | 894,287,370.49                   |
| 23030110      | Rehabilitation / Repairs - Libraries                                   | 25,000,000.00            | 25,000,000.00            | -                        | -                                     | 0.0%   | 25,000,000.00                    |
| 23030111      | Rehabilitation / Repairs - Sporting Facilities                         | 33,500,000.00            | 33,500,000.00            | -                        | -                                     | 0.0%   | 33,500,000.00                    |
| 23030112      | Rehabilitation / Repairs - Agricultural Facilities                     | 65,000,000.00            | 15,000,000.00            | -                        | -                                     | 0.0%   | 15,000,000.00                    |
| 23030113      | Rehabilitation / Repairs - Roads                                       | 2,270,000,000.00         | 11,470,000,000.00        | 10,510,342,520.93        | 11,475,168,898.18                     | 100.0%   | - 5,168,898.18                   |
| 23030115      | Rehabilitation / Repairs - Water-Way                                   | 10,000,000.00            | 10,000,000.00            | -                        | -                                     | 0.0%   | 10,000,000.00                    |
| 23030116      | Rehabilitation / Repairs - Air-Port / Aerodromes                       | 250,000,000.00           | 150,000,000.00           | -                        | -                                     | 0.0%   | 150,000,000.00                   |
| 23030121      | Rehabilitation / Repairs Of Office Buildings                           | 311,500,000.00           | 343,500,000.00           | 32,250,537.50            | 32,250,537.50                         | 9.4%   | 311,249,462.50                   |
| 23030123      | Rehabilitation/Repairs- Traffic /Street Lights                         | 10,000,000.00            | 10,000,000.00            | -                        | -                                     | 0.0%   | 10,000,000.00                    |
| 23030127      | Rehabilitation/Repairs- ICT Infrastructures                            | 27,320,000.00            | 27,320,000.00            | -                        | -                                     | 0.0%   | 27,320,000.00                    |
| 23030128      | Rehabilitation of Dams   | 68,000,000.00            | 68,000,000.00            | 1,343,400.00             | 30,081,000.00                         | 44.2%  | 37,919,000.00                    |
| 23030129      | Rehabilitation of Irrigation Facilities                                | 400,000,000.00           | 400,000,000.00           | -                        | -                                     | 0.0%   | 400,000,000.00                   |
| 23030130      | Rehabilitation/Repairs of Other Institutional Buildings                | 29,000,000.00            | 29,000,000.00            | -                        | -                                     | 0.0%   | 29,000,000.00                    |
| 23030131      | Rehabilitation/Repairs of Other Infrastructure                         | 70,000,000.00            | 70,000,000.00            | -                        | -                                     | 0.0%   | 70,000,000.00                    |
| 23030133      | Rehabilitation/Repairs of Other facilities                             | 11,500,000.00            | 11,500,000.00            | -                        | -                                     | 0.0%   | 11,500,000.00                    |
| 23030135      | Rehabilitation/Repairs of veterinary Clinics                           | 14,000,000.00            | 14,000,000.00            | -                        | -                                     | 0.0%   | 14,000,000.00                    |
| <b>2304</b>   | <b>PRESERVATION OF THE ENVIRONMENT</b>                                 | <b>5,200,850,000.00</b>  | <b>6,200,850,000.00</b>  | <b>60,807,794.28</b>     | <b>463,739,864.76</b>                 | <b>7.5%</b>  | <b>5,737,110,135.24</b>          |
| <b>230401</b> | <b>Preservation of the Environment - General</b>                       | <b>5,200,850,000.00</b>  | <b>6,200,850,000.00</b>  | <b>60,807,794.28</b>     | <b>463,739,864.76</b>                 | <b>7.5%</b>  | <b>5,737,110,135.24</b>          |
| 23040101      | Tree Planting  | 8,000,000.00             | 8,000,000.00             | -                        | -                                     | 0.0%   | 8,000,000.00                     |
| 23040102      | Erosion & Flood Control  | 462,000,000.00           | 1,462,000,000.00         | 60,807,794.28            | 463,354,864.76                        | 31.7%  | 998,645,135.24                   |
| 23040103      | Wildlife & Nature Conservation   | 53,650,000.00            | 53,650,000.00            | -                        | -                                     | 0.0%   | 53,650,000.00                    |
| 23040105      | Water and Environmental Pollution Prevention & Control                 | 4,322,000,000.00         | 4,322,000,000.00         | -                        | 385,000.00                            | 0.0%   | 4,321,615,000.00                 |
| 23040106      | Nurseries and Seedlings  | 40,000,000.00            | 40,000,000.00            | -                        | -                                     | 0.0%   | 40,000,000.00                    |
| 23040107      | Forests and Shelterbelts   | 14,500,000.00            | 14,500,000.00            | -                        | -                                     | 0.0%   | 14,500,000.00                    |
| 23040108      | Parks and Gardens  | 77,000,000.00            | 77,000,000.00            | -                        | -                                     | 0.0%   | 77,000,000.00                    |
| 23040109      | Alternative Energy Development   | 223,700,000.00           | 223,700,000.00           | -                        | -                                     | 0.0%   | 223,700,000.00                   |

Jigawa State Government Budget Performance Report 2023 Q2 - Total Expenditure by Economic Classification

| Code          | Economic  | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q2 Performance     | 2023 Performance Year to Date ( Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|---------------|---|--------------------------|--------------------------|-------------------------|--|--|----------------------------------|
| <b>2305</b>   | <b>OTHER CAPITAL PROJECTS</b>                                       | <b>21,499,156,000.00</b> | <b>21,849,156,000.00</b> | <b>1,441,002,212.58</b> | <b>2,107,140,625.61</b>                | <b>9.6%</b>  | <b>19,742,015,374.39</b>         |
| <b>230501</b> | <b>Acquisition of Non-Tangible Asset</b>                            | <b>21,499,156,000.00</b> | <b>21,849,156,000.00</b> | <b>1,441,002,212.58</b> | <b>2,107,140,625.61</b>                | <b>9.6%</b>  | <b>19,742,015,374.39</b>         |
| 23050101      | Research & Development and Census/Surveys                           | 413,900,000.00           | 413,900,000.00           | 2,942,711.00            | 29,506,671.10                          | 7.1%   | 384,393,328.90                   |
| 23050102      | Computer Software Acquisition                                       | 170,647,000.00           | 170,647,000.00           | -                       | 1,040,000.00                           | 0.6%   | 169,607,000.00                   |
| 23050103      | Monitoring And Evaluation   | 761,810,000.00           | 761,810,000.00           | 16,994,009.00           | 46,601,328.00                          | 6.1%   | 715,208,672.00                   |
| 23050104      | Anniversaries/Celebrations  | 31,000,000.00            | 31,000,000.00            | -                       | 1,230,000.00                           | 4.0%   | 29,770,000.00                    |
| 23050108      | Capacity Building / Human Resource Development                      | 4,159,240,000.00         | 4,159,240,000.00         | 277,583,777.94          | 753,833,224.37                         | 18.1%  | 3,405,406,775.63                 |
| 23050113      | Nutrition Interventions (RuTF, IYCF, etc)                           | 585,000,000.00           | 585,000,000.00           | -                       | -                                      | 0.0%   | 585,000,000.00                   |
| 23050114      | Maternal and Child Healthcare Services                              | 177,000,000.00           | 177,000,000.00           | 46,292,960.00           | 46,292,960.00                          | 26.2%  | 130,707,040.00                   |
| 23050115      | Social Welfare Institutions Developmental Activities                | 13,103,959,000.00        | 13,453,959,000.00        | 971,650,721.68          | 1,102,498,409.18                       | 8.2%   | 12,351,460,590.82                |
| 23050117      | Counter funding of Development Assistance                           | 948,000,000.00           | 948,000,000.00           | -                       | -                                      | 0.0%   | 948,000,000.00                   |
| 23050118      | Purchase of Agricultural Inputs - Seeds, Fertilizer, etc.           | 40,000,000.00            | 40,000,000.00            | -                       | -                                      | 0.0%   | 40,000,000.00                    |
| 23050119      | Renewal of Institutional Subscriptions and License                  | 168,600,000.00           | 168,600,000.00           | -                       | -                                      | 0.0%   | 168,600,000.00                   |
| 23050135      | Dev. of Ward Level Health Facilities for Basic Healthcare Provision | 485,000,000.00           | 485,000,000.00           | 125,538,032.96          | 125,538,032.96                         | 25.9%  | 359,461,967.04                   |
| 23050136      | Masterplan Development  | 60,000,000.00            | 60,000,000.00            | -                       | -                                      | 0.0%   | 60,000,000.00                    |
| 23050138      | Recapitalization and Investments                                    | 395,000,000.00           | 395,000,000.00           | -                       | 600,000.00                             | 0.2%   | 394,400,000.00                   |

## 2.F Expenditure by Function

**Table 10: Total Expenditure by Function**

Jigawa State Government Budget Performance Report 2023 Q2 - Total Expenditure by Functional Classification

| Code        | Function  | 2023 Original Budget      | 2023 Revised Budget       | 2023 Q2 Performance      | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|---|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
|             | <b>Total Expenditure</b>  | <b>185,075,000,000.00</b> | <b>198,075,000,000.00</b> | <b>46,701,017,204.23</b> | <b>80,402,532,840.28</b>              | <b>40.6%</b>   | <b>117,672,467,159.72</b>        |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>  | <b>23,299,993,000.00</b>  | <b>22,877,993,000.00</b>  | <b>6,311,579,637.82</b>  | <b>9,836,464,315.77</b>               | <b>43.0%</b>   | <b>13,041,528,684.23</b>         |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | <b>11,643,028,000.00</b>  | <b>11,813,028,000.00</b>  | <b>2,148,995,036.31</b>  | <b>3,279,798,803.57</b>               | <b>27.8%</b>   | <b>8,533,229,196.43</b>          |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS  | 8,073,600,000.00          | 8,243,600,000.00          | 1,718,875,525.25         | 2,024,891,560.23                      | 24.6%  | 6,218,708,439.77                 |
| 70112       | FINANCIAL AND FISCAL AFFAIRS  | 3,569,428,000.00          | 3,569,428,000.00          | 430,119,511.06           | 1,254,907,243.34                      | 35.2%  | 2,314,520,756.66                 |
| <b>7013</b> | <b>GENERAL SERVICES</b>   | <b>5,652,965,000.00</b>   | <b>5,060,965,000.00</b>   | <b>2,238,742,601.02</b>  | <b>3,349,024,123.44</b>               | <b>66.2%</b>   | <b>1,711,940,876.56</b>          |
| 70131       | GENERAL PERSONNEL SERVICES  | 2,519,600,000.00          | 2,619,600,000.00          | 494,396,529.45           | 751,922,510.19                        | 28.7%  | 1,867,677,489.81                 |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES   | 1,409,600,000.00          | 467,600,000.00            | 17,285,811.18            | 37,587,205.54                         | 8.0%   | 430,012,794.46                   |
| 70133       | OTHER GENERAL SERVICES  | 1,723,765,000.00          | 1,973,765,000.00          | 1,727,060,260.39         | 2,559,514,407.71                      | 129.7%   | - 585,749,407.71                 |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>   | <b>950,000,000.00</b>     | <b>950,000,000.00</b>     | <b>538,803,577.49</b>    | <b>665,367,493.70</b>                 | <b>70.0%</b>   | <b>284,632,506.30</b>            |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.  | 950,000,000.00            | 950,000,000.00            | 538,803,577.49           | 665,367,493.70                        | 70.0%  | 284,632,506.30                   |
| <b>7017</b> | <b>PUBLIC DEBT TRANSACTIONS</b>   | <b>5,000,000,000.00</b>   | <b>5,000,000,000.00</b>   | <b>1,371,703,753.00</b>  | <b>2,515,604,555.06</b>               | <b>50.3%</b>   | <b>2,484,395,444.94</b>          |
| 70171       | PUBLIC DEBT TRANSACTIONS  | 5,000,000,000.00          | 5,000,000,000.00          | 1,371,703,753.00         | 2,515,604,555.06                      | 50.3%  | 2,484,395,444.94                 |
| <b>7018</b> | <b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>          | <b>54,000,000.00</b>      | <b>54,000,000.00</b>      | <b>13,334,670.00</b>     | <b>26,669,340.00</b>                  | <b>49.4%</b>   | <b>27,330,660.00</b>             |
| 70181       | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT                 | 54,000,000.00             | 54,000,000.00             | 13,334,670.00            | 26,669,340.00                         | 49.4%  | 27,330,660.00                    |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>  | <b>4,602,931,000.00</b>   | <b>4,634,931,000.00</b>   | <b>589,149,163.38</b>    | <b>925,937,910.70</b>                 | <b>20.0%</b>   | <b>3,708,993,089.30</b>          |
| <b>7031</b> | <b>POLICE SERVICES</b>  | <b>129,500,000.00</b>     | <b>129,500,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>129,500,000.00</b>            |
| 70311       | POLICE SERVICES   | 129,500,000.00            | 129,500,000.00            | -                        | -                                     | 0.0%   | 129,500,000.00                   |
| <b>7032</b> | <b>FIRE PROTECTION SERVICES</b>   | <b>425,200,000.00</b>     | <b>425,200,000.00</b>     | <b>20,081,843.25</b>     | <b>40,073,686.50</b>                  | <b>9.4%</b>  | <b>385,126,313.50</b>            |
| 70321       | FIRE PROTECTION SERVICES  | 425,200,000.00            | 425,200,000.00            | 20,081,843.25            | 40,073,686.50                         | 9.4%   | 385,126,313.50                   |
| <b>7033</b> | <b>LAW COURTS</b>   | <b>4,008,231,000.00</b>   | <b>4,040,231,000.00</b>   | <b>569,067,320.13</b>    | <b>885,864,224.20</b>                 | <b>21.9%</b>   | <b>3,154,366,775.80</b>          |
| 70331       | LAW COURTS  | 4,008,231,000.00          | 4,040,231,000.00          | 569,067,320.13           | 885,864,224.20                        | 21.9%  | 3,154,366,775.80                 |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>   | <b>40,000,000.00</b>      | <b>40,000,000.00</b>      | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>40,000,000.00</b>             |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.  | 40,000,000.00             | 40,000,000.00             | -                        | -                                     | 0.0%   | 40,000,000.00                    |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>   | <b>34,978,640,000.00</b>  | <b>45,028,640,000.00</b>  | <b>18,200,494,834.48</b> | <b>27,247,603,401.66</b>              | <b>60.5%</b>   | <b>17,781,036,598.34</b>         |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                                 | <b>2,763,363,000.00</b>   | <b>2,763,363,000.00</b>   | <b>17,171,596.65</b>     | <b>60,131,647.63</b>                  | <b>2.2%</b>  | <b>2,703,231,352.37</b>          |
| 70411       | GENERAL ECONOMIC AND COMMERCIALAFFAIRS  | 2,763,363,000.00          | 2,763,363,000.00          | 17,171,596.65            | 60,131,647.63                         | 2.2%   | 2,703,231,352.37                 |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                                      | <b>6,143,066,000.00</b>   | <b>6,093,066,000.00</b>   | <b>287,855,098.46</b>    | <b>414,265,788.25</b>                 | <b>6.8%</b>  | <b>5,678,800,211.75</b>          |
| 70421       | AGRICULTURE   | 6,077,066,000.00          | 6,027,066,000.00          | 287,855,098.46           | 414,265,788.25                        | 6.9%   | 5,612,800,211.75                 |
| 70422       | FORESTRY  | 51,000,000.00             | 51,000,000.00             | -                        | -                                     | 0.0%   | 51,000,000.00                    |
| 70423       | FISHING AND HUNTING   | 15,000,000.00             | 15,000,000.00             | -                        | -                                     | 0.0%   | 15,000,000.00                    |
| <b>7043</b> | <b>FUEL AND ENERGY</b>  | <b>2,311,196,000.00</b>   | <b>2,311,196,000.00</b>   | <b>537,786,082.79</b>    | <b>701,677,591.48</b>                 | <b>30.4%</b>   | <b>1,609,518,408.52</b>          |
| 70435       | ELECTRICITY   | 2,064,510,000.00          | 2,064,510,000.00          | 536,760,595.59           | 700,652,104.28                        | 33.9%  | 1,363,857,895.72                 |
| 70436       | NON ELECTRIC ENERGY   | 246,686,000.00            | 246,686,000.00            | 1,025,487.20             | 1,025,487.20                          | 0.4%   | 245,660,512.80                   |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>  | <b>59,855,000.00</b>      | <b>59,855,000.00</b>      | <b>4,019,911.20</b>      | <b>14,963,991.20</b>                  | <b>25.0%</b>   | <b>44,891,008.80</b>             |
| 70441       | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS                                    | 59,855,000.00             | 59,855,000.00             | 4,019,911.20             | 14,963,991.20                         | 25.0%  | 44,891,008.80                    |
| <b>7045</b> | <b>TRANSPORT</b>  | <b>23,234,760,000.00</b>  | <b>33,334,760,000.00</b>  | <b>17,319,264,417.41</b> | <b>26,001,391,095.04</b>              | <b>78.0%</b>   | <b>7,333,368,904.96</b>          |
| 70451       | ROAD TRANSPORT  | 22,984,760,000.00         | 33,184,760,000.00         | 17,319,264,417.41        | 26,001,391,095.04                     | 78.4%  | 7,183,368,904.96                 |
| 70454       | AIR TRANSPORT   | 250,000,000.00            | 150,000,000.00            | -                        | -                                     | 0.0%   | 150,000,000.00                   |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>   | <b>376,400,000.00</b>     | <b>376,400,000.00</b>     | <b>34,397,727.97</b>     | <b>55,173,288.06</b>                  | <b>14.7%</b>   | <b>321,226,711.94</b>            |
| 70471       | DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING   | 240,000,000.00            | 240,000,000.00            | -                        | -                                     | 0.0%   | 240,000,000.00                   |
| 70473       | TOURISM   | 20,000,000.00             | 20,000,000.00             | -                        | -                                     | 0.0%   | 20,000,000.00                    |
| 70474       | MULTIPURPOSE DEVELOPMENT PROJECTS   | 116,400,000.00            | 116,400,000.00            | 34,397,727.97            | 55,173,288.06                         | 47.4%  | 61,226,711.94                    |
| <b>7048</b> | <b>R &amp; D ECONOMIC AFFAIRS</b>   | <b>90,000,000.00</b>      | <b>90,000,000.00</b>      | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>90,000,000.00</b>             |
| 70482       | R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING  | 90,000,000.00             | 90,000,000.00             | -                        | -                                     | 0.0%   | 90,000,000.00                    |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>   | <b>5,462,750,000.00</b>   | <b>6,462,750,000.00</b>   | <b>202,648,789.36</b>    | <b>786,403,973.72</b>                 | <b>12.2%</b>   | <b>5,676,346,026.28</b>          |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>   | <b>516,400,000.00</b>     | <b>516,400,000.00</b>     | <b>113,321,917.48</b>    | <b>266,906,930.96</b>                 | <b>51.7%</b>   | <b>249,493,069.04</b>            |
| 70511       | WASTE MANAGEMENT  | 516,400,000.00            | 516,400,000.00            | 113,321,917.48           | 266,906,930.96                        | 51.7%  | 249,493,069.04                   |
| <b>7053</b> | <b>POLLUTION ABATEMENT</b>  | <b>7,000,000.00</b>       | <b>7,000,000.00</b>       | <b>-</b>                 | <b>385,000.00</b>                     | <b>5.5%</b>  | <b>6,615,000.00</b>              |
| 70531       | POLLUTION ABATEMENT   | 7,000,000.00              | 7,000,000.00              | -                        | 385,000.00                            | 5.5%   | 6,615,000.00                     |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>  | <b>4,939,350,000.00</b>   | <b>5,939,350,000.00</b>   | <b>89,326,871.88</b>     | <b>519,112,042.76</b>                 | <b>8.7%</b>  | <b>5,420,237,957.24</b>          |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.   | 4,939,350,000.00          | 5,939,350,000.00          | 89,326,871.88            | 519,112,042.76                        | 8.7%   | 5,420,237,957.24                 |

Jigawa State Government Budget Performance Report 2023 Q2 - Total Expenditure by Functional Classification

| Code        | Function   | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q2 Performance      | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|--|--------------------------|--------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>            | <b>11,797,930,000.00</b> | <b>11,697,930,000.00</b> | <b>2,796,173,799.18</b>  | <b>4,778,171,584.58</b>               | <b>40.8%</b>   | <b>6,919,758,415.42</b>          |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                         | <b>1,109,854,000.00</b>  | <b>1,109,854,000.00</b>  | <b>63,658,334.60</b>     | <b>359,182,158.04</b>                 | <b>32.4%</b>   | <b>750,671,841.96</b>            |
| 70611       | HOUSING DEVELOPMENT                                | 1,109,854,000.00         | 1,109,854,000.00         | 63,658,334.60            | 359,182,158.04                        | 32.4%  | 750,671,841.96                   |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>                       | <b>558,333,000.00</b>    | <b>558,333,000.00</b>    | <b>53,791,456.80</b>     | <b>114,123,104.38</b>                 | <b>20.4%</b>   | <b>444,209,895.62</b>            |
| 70621       | COMMUNITY DEVELOPMENT                              | 558,333,000.00           | 558,333,000.00           | 53,791,456.80            | 114,123,104.38                        | 20.4%  | 444,209,895.62                   |
| <b>7063</b> | <b>WATER SUPPLY</b>                                | <b>9,629,743,000.00</b>  | <b>9,629,743,000.00</b>  | <b>2,548,793,556.75</b>  | <b>4,174,935,871.13</b>               | <b>43.4%</b>   | <b>5,454,807,128.87</b>          |
| 70631       | WATER SUPPLY                                       | 9,629,743,000.00         | 9,629,743,000.00         | 2,548,793,556.75         | 4,174,935,871.13                      | 43.4%  | 5,454,807,128.87                 |
| <b>7064</b> | <b>STREET LIGHTING</b>                             | <b>500,000,000.00</b>    | <b>400,000,000.00</b>    | <b>129,930,451.03</b>    | <b>129,930,451.03</b>                 | <b>32.5%</b>   | <b>270,069,548.97</b>            |
| 70641       | STREET LIGHTING                                    | 500,000,000.00           | 400,000,000.00           | 129,930,451.03           | 129,930,451.03                        | 32.5%  | 270,069,548.97                   |
| <b>707</b>  | <b>HEALTH</b>                                      | <b>27,809,519,000.00</b> | <b>29,309,519,000.00</b> | <b>5,472,054,765.38</b>  | <b>10,943,638,889.89</b>              | <b>37.3%</b>   | <b>18,365,880,110.11</b>         |
| <b>7071</b> | <b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b> | <b>118,000,000.00</b>    | <b>118,000,000.00</b>    | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>118,000,000.00</b>            |
| 70711       | PHARMACEUTICAL PRODUCTS                            | 118,000,000.00           | 118,000,000.00           | -                        | -                                     | 0.0%   | 118,000,000.00                   |
| <b>7072</b> | <b>OUTPATIENT SERVICES</b>                         | <b>2,270,000,000.00</b>  | <b>2,270,000,000.00</b>  | <b>1,219,167,074.92</b>  | <b>1,219,167,074.92</b>               | <b>53.7%</b>   | <b>1,050,832,925.08</b>          |
| 70722       | SPECIALIZED MEDICAL SERVICES                       | 2,270,000,000.00         | 2,270,000,000.00         | 1,219,167,074.92         | 1,219,167,074.92                      | 53.7%  | 1,050,832,925.08                 |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                           | <b>12,345,049,000.00</b> | <b>13,845,049,000.00</b> | <b>2,742,365,372.22</b>  | <b>6,560,502,901.40</b>               | <b>47.4%</b>   | <b>7,284,546,098.60</b>          |
| 70731       | GENERAL HOSPITAL SERVICES                          | 8,785,980,000.00         | 9,785,980,000.00         | 2,194,636,361.80         | 5,009,421,568.76                      | 51.2%  | 4,776,558,431.24                 |
| 70732       | SPECIALIZED HOSPITAL SERVICES                      | 2,622,069,000.00         | 3,122,069,000.00         | 282,680,050.42           | 1,286,032,372.64                      | 41.2%  | 1,836,036,627.36                 |
| 70733       | MEDICAL AND MATERNITY CENTRE SERVICES              | 937,000,000.00           | 937,000,000.00           | 265,048,960.00           | 265,048,960.00                        | 28.3%  | 671,951,040.00                   |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>                      | <b>11,396,970,000.00</b> | <b>11,396,970,000.00</b> | <b>982,114,814.30</b>    | <b>2,304,972,606.05</b>               | <b>20.2%</b>   | <b>9,091,997,393.95</b>          |
| 70741       | PUBLIC HEALTH SERVICES                             | 11,396,970,000.00        | 11,396,970,000.00        | 982,114,814.30           | 2,304,972,606.05                      | 20.2%  | 9,091,997,393.95                 |
| <b>7075</b> | <b>R &amp; D HEALTH</b>                            | <b>11,000,000.00</b>     | <b>11,000,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>11,000,000.00</b>             |
| 70751       | R & D HEALTH                                       | 11,000,000.00            | 11,000,000.00            | -                        | -                                     | 0.0%   | 11,000,000.00                    |
| <b>7076</b> | <b>HEALTH N.E.C.</b>                               | <b>1,668,500,000.00</b>  | <b>1,668,500,000.00</b>  | <b>528,407,503.94</b>    | <b>858,996,307.52</b>                 | <b>51.5%</b>   | <b>809,503,692.48</b>            |
| 70761       | HEALTH N.E.C.                                      | 1,668,500,000.00         | 1,668,500,000.00         | 528,407,503.94           | 858,996,307.52                        | 51.5%  | 809,503,692.48                   |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>            | <b>2,096,910,000.00</b>  | <b>2,166,910,000.00</b>  | <b>90,923,566.45</b>     | <b>219,743,929.54</b>                 | <b>10.1%</b>   | <b>1,947,166,070.46</b>          |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>          | <b>553,877,000.00</b>    | <b>553,877,000.00</b>    | <b>13,360,184.73</b>     | <b>27,089,181.86</b>                  | <b>4.9%</b>  | <b>526,787,818.14</b>            |
| 70811       | RECREATIONAL AND SPORTING SERVICES                 | 553,877,000.00           | 553,877,000.00           | 13,360,184.73            | 27,089,181.86                         | 4.9%   | 526,787,818.14                   |
| <b>7082</b> | <b>CULTURAL SERVICES</b>                           | <b>86,656,000.00</b>     | <b>86,656,000.00</b>     | <b>5,164,175.35</b>      | <b>10,996,847.05</b>                  | <b>12.7%</b>   | <b>75,659,152.95</b>             |
| 70821       | CULTURAL SERVICES                                  | 86,656,000.00            | 86,656,000.00            | 5,164,175.35             | 10,996,847.05                         | 12.7%  | 75,659,152.95                    |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>        | <b>625,577,000.00</b>    | <b>625,577,000.00</b>    | <b>58,922,726.47</b>     | <b>100,824,833.13</b>                 | <b>16.1%</b>   | <b>524,752,166.87</b>            |
| 70831       | BROADCASTING AND PUBLISHING SERVICES               | 625,577,000.00           | 625,577,000.00           | 58,922,726.47            | 100,824,833.13                        | 16.1%  | 524,752,166.87                   |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>      | <b>830,800,000.00</b>    | <b>900,800,000.00</b>    | <b>13,476,479.90</b>     | <b>80,833,067.50</b>                  | <b>9.0%</b>  | <b>819,966,932.50</b>            |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES             | 830,800,000.00           | 900,800,000.00           | 13,476,479.90            | 80,833,067.50                         | 9.0%   | 819,966,932.50                   |
| <b>709</b>  | <b>EDUCATION</b>                                   | <b>66,177,498,000.00</b> | <b>66,797,498,000.00</b> | <b>12,854,755,380.57</b> | <b>24,708,137,580.92</b>              | <b>37.0%</b>   | <b>42,089,360,419.08</b>         |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>           | <b>32,413,464,000.00</b> | <b>32,413,464,000.00</b> | <b>6,121,293,983.09</b>  | <b>11,361,161,457.73</b>              | <b>35.1%</b>   | <b>21,052,302,542.27</b>         |
| 70912       | PRIMARY EDUCATION                                  | 32,413,464,000.00        | 32,413,464,000.00        | 6,121,293,983.09         | 11,361,161,457.73                     | 35.1%  | 21,052,302,542.27                |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                         | <b>5,581,966,000.00</b>  | <b>5,581,966,000.00</b>  | <b>1,598,688,076.09</b>  | <b>3,295,938,765.73</b>               | <b>59.0%</b>   | <b>2,286,027,234.27</b>          |
| 70922       | UPPER-SECONDARY EDUCATION                          | 5,581,966,000.00         | 5,581,966,000.00         | 1,598,688,076.09         | 3,295,938,765.73                      | 59.0%  | 2,286,027,234.27                 |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                          | <b>17,464,530,000.00</b> | <b>18,084,530,000.00</b> | <b>3,465,384,544.31</b>  | <b>6,469,025,362.10</b>               | <b>35.8%</b>   | <b>11,615,504,637.90</b>         |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION                  | 7,313,898,000.00         | 7,613,898,000.00         | 901,374,696.58           | 2,060,536,945.59                      | 27.1%  | 5,553,361,054.41                 |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION                 | 10,150,632,000.00        | 10,470,632,000.00        | 2,564,009,847.73         | 4,408,488,416.51                      | 42.1%  | 6,062,143,583.49                 |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>            | <b>2,977,047,000.00</b>  | <b>2,977,047,000.00</b>  | <b>19,599,216.72</b>     | <b>684,832,399.80</b>                 | <b>23.0%</b>   | <b>2,292,214,600.20</b>          |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL                   | 2,977,047,000.00         | 2,977,047,000.00         | 19,599,216.72            | 684,832,399.80                        | 23.0%  | 2,292,214,600.20                 |
| <b>7097</b> | <b>R &amp; D EDUCATION</b>                         | <b>122,530,000.00</b>    | <b>122,530,000.00</b>    | <b>12,222,740.30</b>     | <b>25,336,461.90</b>                  | <b>20.7%</b>   | <b>97,193,538.10</b>             |
| 70971       | R & D EDUCATION                                    | 122,530,000.00           | 122,530,000.00           | 12,222,740.30            | 25,336,461.90                         | 20.7%  | 97,193,538.10                    |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                            | <b>7,617,961,000.00</b>  | <b>7,617,961,000.00</b>  | <b>1,637,566,820.06</b>  | <b>2,871,843,133.66</b>               | <b>37.7%</b>   | <b>4,746,117,866.34</b>          |
| 70981       | EDUCATION N.E.C.                                   | 7,617,961,000.00         | 7,617,961,000.00         | 1,637,566,820.06         | 2,871,843,133.66                      | 37.7%  | 4,746,117,866.34                 |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                           | <b>8,848,829,000.00</b>  | <b>9,098,829,000.00</b>  | <b>183,237,267.61</b>    | <b>956,431,253.50</b>                 | <b>10.5%</b>   | <b>8,142,397,746.50</b>          |
| <b>7102</b> | <b>OLD AGE</b>                                     | <b>2,460,528,000.00</b>  | <b>2,460,528,000.00</b>  | <b>119,562,743.03</b>    | <b>656,847,289.47</b>                 | <b>26.7%</b>   | <b>1,803,680,710.53</b>          |
| 71021       | OLD AGE  | 2,460,528,000.00         | 2,460,528,000.00         | 119,562,743.03           | 656,847,289.47                        | 26.7%  | 1,803,680,710.53                 |
| <b>7103</b> | <b>SURVIVORS</b>                                   | <b>165,130,000.00</b>    | <b>165,130,000.00</b>    | <b>-</b>                 | <b>2,939,152.04</b>                   | <b>1.8%</b>  | <b>162,190,847.96</b>            |
| 71031       | SURVIVORS  | 165,130,000.00           | 165,130,000.00           | -                        | 2,939,152.04                          | 1.8%   | 162,190,847.96                   |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                         | <b>1,121,007,000.00</b>  | <b>1,121,007,000.00</b>  | <b>15,976,554.60</b>     | <b>38,623,109.20</b>                  | <b>3.4%</b>  | <b>1,082,383,890.80</b>          |
| 71041       | FAMILY AND CHILDREN                                | 1,121,007,000.00         | 1,121,007,000.00         | 15,976,554.60            | 38,623,109.20                         | 3.4%   | 1,082,383,890.80                 |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                                | <b>86,700,000.00</b>     | <b>86,700,000.00</b>     | <b>16,940,509.35</b>     | <b>34,147,710.65</b>                  | <b>39.4%</b>   | <b>52,552,289.35</b>             |
| 71051       | UNEMPLOYMENT                                       | 86,700,000.00            | 86,700,000.00            | 16,940,509.35            | 34,147,710.65                         | 39.4%  | 52,552,289.35                    |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>                    | <b>5,015,464,000.00</b>  | <b>5,265,464,000.00</b>  | <b>30,757,460.63</b>     | <b>223,873,992.14</b>                 | <b>4.3%</b>  | <b>5,041,590,007.86</b>          |
| 71091       | SOCIAL PROTECTION N.E.C.                           | 5,015,464,000.00         | 5,265,464,000.00         | 30,757,460.63            | 223,873,992.14                        | 4.3%   | 5,041,590,007.86                 |

**Table 11: Personnel Expenditure by Function**

Jigawa State Government Budget Performance Report 2023 Q2 - Personnel Expenditure by Functional Classification

| Code        | Function  | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q2 Performance      | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|---|--------------------------|--------------------------|--------------------------|---------------------------------------|--|----------------------------------|
|             | <b>Total Personnel Expenditure</b>  | <b>57,120,000,000.00</b> | <b>57,220,000,000.00</b> | <b>11,648,759,049.21</b> | <b>23,472,096,308.39</b>              | <b>41.0%</b>   | <b>33,747,903,691.61</b>         |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>  | <b>3,699,588,000.00</b>  | <b>3,799,588,000.00</b>  | <b>483,549,910.25</b>    | <b>1,217,774,649.85</b>               | <b>32.1%</b>   | <b>2,581,813,350.15</b>          |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | <b>1,866,728,000.00</b>  | <b>1,866,728,000.00</b>  | <b>254,157,365.16</b>    | <b>625,022,095.89</b>                 | <b>33.5%</b>   | <b>1,241,705,904.11</b>          |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS  | 1,275,100,000.00         | 1,275,100,000.00         | 130,081,976.36           | 369,549,423.19                        | 29.0%  | 905,550,576.81                   |
| 70112       | FINANCIAL AND FISCAL AFFAIRS  | 591,628,000.00           | 591,628,000.00           | 124,075,388.80           | 255,472,672.70                        | 43.2%  | 336,155,327.30                   |
| <b>7013</b> | <b>GENERAL SERVICES</b>   | <b>1,772,160,000.00</b>  | <b>1,872,160,000.00</b>  | <b>222,376,628.29</b>    | <b>578,635,720.95</b>                 | <b>30.9%</b>   | <b>1,293,524,279.05</b>          |
| 70131       | GENERAL PERSONNEL SERVICES  | 1,132,600,000.00         | 1,232,600,000.00         | 145,965,046.03           | 395,093,262.51                        | 32.1%  | 837,506,737.49                   |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES   | 63,800,000.00            | 63,800,000.00            | 10,401,524.28            | 20,803,053.66                         | 32.6%  | 42,996,946.34                    |
| 70133       | OTHER GENERAL SERVICES  | 575,760,000.00           | 575,760,000.00           | 66,010,057.98            | 162,739,404.78                        | 28.3%  | 413,020,595.22                   |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>   | <b>60,700,000.00</b>     | <b>60,700,000.00</b>     | <b>7,015,916.80</b>      | <b>14,116,833.01</b>                  | <b>23.3%</b>   | <b>46,583,166.99</b>             |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.  | 60,700,000.00            | 60,700,000.00            | 7,015,916.80             | 14,116,833.01                         | 23.3%  | 46,583,166.99                    |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>  | <b>1,999,261,000.00</b>  | <b>1,999,261,000.00</b>  | <b>520,293,450.08</b>    | <b>850,642,607.20</b>                 | <b>42.5%</b>   | <b>1,148,618,392.80</b>          |
| <b>7032</b> | <b>FIRE PROTECTION SERVICES</b>   | <b>90,000,000.00</b>     | <b>90,000,000.00</b>     | <b>20,081,843.25</b>     | <b>40,073,686.50</b>                  | <b>44.5%</b>   | <b>49,926,313.50</b>             |
| 70321       | FIRE PROTECTION SERVICES  | 90,000,000.00            | 90,000,000.00            | 20,081,843.25            | 40,073,686.50                         | 44.5%  | 49,926,313.50                    |
| <b>7033</b> | <b>LAW COURTS</b>   | <b>1,909,261,000.00</b>  | <b>1,909,261,000.00</b>  | <b>500,211,606.83</b>    | <b>810,568,920.70</b>                 | <b>42.5%</b>   | <b>1,098,692,079.30</b>          |
| 70331       | LAW COURTS  | 1,909,261,000.00         | 1,909,261,000.00         | 500,211,606.83           | 810,568,920.70                        | 42.5%  | 1,098,692,079.30                 |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>   | <b>1,210,770,000.00</b>  | <b>1,210,770,000.00</b>  | <b>324,949,047.98</b>    | <b>517,749,369.99</b>                 | <b>42.8%</b>   | <b>693,020,630.01</b>            |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                                 | <b>85,023,000.00</b>     | <b>85,023,000.00</b>     | <b>17,171,596.65</b>     | <b>34,635,248.10</b>                  | <b>40.7%</b>   | <b>50,387,751.90</b>             |
| 70411       | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS   | 85,023,000.00            | 85,023,000.00            | 17,171,596.65            | 34,635,248.10                         | 40.7%  | 50,387,751.90                    |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                                      | <b>849,666,000.00</b>    | <b>849,666,000.00</b>    | <b>246,797,534.59</b>    | <b>364,049,692.75</b>                 | <b>42.8%</b>   | <b>485,616,307.25</b>            |
| 70421       | AGRICULTURE   | 849,666,000.00           | 849,666,000.00           | 246,797,534.59           | 364,049,692.75                        | 42.8%  | 485,616,307.25                   |
| <b>7043</b> | <b>FUEL AND ENERGY</b>  | <b>26,321,000.00</b>     | <b>26,321,000.00</b>     | <b>6,665,321.00</b>      | <b>12,552,687.40</b>                  | <b>47.7%</b>   | <b>13,768,312.60</b>             |
| 70435       | ELECTRICITY   | 23,135,000.00            | 23,135,000.00            | 5,639,833.80             | 11,527,200.20                         | 49.8%  | 11,607,799.80                    |
| 70436       | NON ELECTRIC ENERGY   | 3,186,000.00             | 3,186,000.00             | 1,025,487.20             | 1,025,487.20                          | 32.2%  | 2,160,512.80                     |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>  | <b>12,900,000.00</b>     | <b>12,900,000.00</b>     | <b>4,019,911.20</b>      | <b>4,019,911.20</b>                   | <b>31.2%</b>   | <b>8,880,088.80</b>              |
| 70441       | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS                                    | 12,900,000.00            | 12,900,000.00            | 4,019,911.20             | 4,019,911.20                          | 31.2%  | 8,880,088.80                     |
| <b>7045</b> | <b>TRANSPORT</b>  | <b>195,460,000.00</b>    | <b>195,460,000.00</b>    | <b>41,242,339.14</b>     | <b>83,879,748.74</b>                  | <b>42.9%</b>   | <b>111,580,251.26</b>            |
| 70451       | ROAD TRANSPORT  | 195,460,000.00           | 195,460,000.00           | 41,242,339.14            | 83,879,748.74                         | 42.9%  | 111,580,251.26                   |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>   | <b>41,400,000.00</b>     | <b>41,400,000.00</b>     | <b>9,052,345.40</b>      | <b>18,612,081.80</b>                  | <b>45.0%</b>   | <b>22,787,918.20</b>             |
| 70474       | MULTIPURPOSE DEVELOPMENT PROJECTS   | 41,400,000.00            | 41,400,000.00            | 9,052,345.40             | 18,612,081.80                         | 45.0%  | 22,787,918.20                    |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>   | <b>540,400,000.00</b>    | <b>540,400,000.00</b>    | <b>131,160,802.08</b>    | <b>307,666,640.96</b>                 | <b>56.9%</b>   | <b>232,733,359.04</b>            |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>   | <b>425,400,000.00</b>    | <b>425,400,000.00</b>    | <b>104,327,724.48</b>    | <b>253,595,462.96</b>                 | <b>59.6%</b>   | <b>171,804,537.04</b>            |
| 70511       | WASTE MANAGEMENT  | 425,400,000.00           | 425,400,000.00           | 104,327,724.48           | 253,595,462.96                        | 59.6%  | 171,804,537.04                   |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>  | <b>115,000,000.00</b>    | <b>115,000,000.00</b>    | <b>26,833,077.60</b>     | <b>54,071,178.00</b>                  | <b>47.0%</b>   | <b>60,928,822.00</b>             |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.   | 115,000,000.00           | 115,000,000.00           | 26,833,077.60            | 54,071,178.00                         | 47.0%  | 60,928,822.00                    |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>   | <b>730,230,000.00</b>    | <b>730,230,000.00</b>    | <b>175,623,635.01</b>    | <b>337,675,792.91</b>                 | <b>46.2%</b>   | <b>392,554,207.09</b>            |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>  | <b>91,014,000.00</b>     | <b>91,014,000.00</b>     | <b>22,087,764.10</b>     | <b>44,699,993.00</b>                  | <b>49.1%</b>   | <b>46,314,007.00</b>             |
| 70611       | HOUSING DEVELOPMENT   | 91,014,000.00            | 91,014,000.00            | 22,087,764.10            | 44,699,993.00                         | 49.1%  | 46,314,007.00                    |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>  | <b>214,433,000.00</b>    | <b>214,433,000.00</b>    | <b>52,331,456.80</b>     | <b>91,535,049.37</b>                  | <b>42.7%</b>   | <b>122,897,950.63</b>            |
| 70621       | COMMUNITY DEVELOPMENT   | 214,433,000.00           | 214,433,000.00           | 52,331,456.80            | 91,535,049.37                         | 42.7%  | 122,897,950.63                   |
| <b>7063</b> | <b>WATER SUPPLY</b>   | <b>424,783,000.00</b>    | <b>424,783,000.00</b>    | <b>101,204,414.11</b>    | <b>201,440,750.54</b>                 | <b>47.4%</b>   | <b>223,342,249.46</b>            |
| 70631       | WATER SUPPLY  | 424,783,000.00           | 424,783,000.00           | 101,204,414.11           | 201,440,750.54                        | 47.4%  | 223,342,249.46                   |
| <b>707</b>  | <b>HEALTH</b>   | <b>11,358,464,000.00</b> | <b>11,358,464,000.00</b> | <b>1,837,838,907.48</b>  | <b>3,665,671,423.68</b>               | <b>32.3%</b>   | <b>7,692,792,576.32</b>          |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>  | <b>5,113,964,000.00</b>  | <b>5,113,964,000.00</b>  | <b>1,501,983,929.54</b>  | <b>1,770,225,390.74</b>               | <b>34.6%</b>   | <b>3,343,738,609.26</b>          |
| 70731       | GENERAL HOSPITAL SERVICES   | 4,239,961,000.00         | 4,239,961,000.00         | 1,475,995,276.98         | 1,475,995,276.98                      | 34.8%  | 2,763,965,723.02                 |
| 70732       | SPECIALIZED HOSPITAL SERVICES   | 874,003,000.00           | 874,003,000.00           | 25,988,652.56            | 294,230,113.76                        | 33.7%  | 579,772,886.24                   |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>   | <b>5,194,500,000.00</b>  | <b>5,194,500,000.00</b>  | <b>42,225,508.00</b>     | <b>1,271,227,759.42</b>               | <b>24.5%</b>   | <b>3,923,272,240.58</b>          |
| 70741       | PUBLIC HEALTH SERVICES  | 5,194,500,000.00         | 5,194,500,000.00         | 42,225,508.00            | 1,271,227,759.42                      | 24.5%  | 3,923,272,240.58                 |
| <b>7076</b> | <b>HEALTH N.E.C.</b>  | <b>1,050,000,000.00</b>  | <b>1,050,000,000.00</b>  | <b>293,629,469.94</b>    | <b>624,218,273.52</b>                 | <b>59.4%</b>   | <b>425,781,726.48</b>            |
| 70761       | HEALTH N.E.C.   | 1,050,000,000.00         | 1,050,000,000.00         | 293,629,469.94           | 624,218,273.52                        | 59.4%  | 425,781,726.48                   |

Jigawa State Government Budget Performance Report 2023 Q2 - Personnel Expenditure by Functional Classification

| Code        | Function                                      | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q2 Performance     | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>       | <b>453,634,000.00</b>    | <b>453,634,000.00</b>    | <b>73,100,167.95</b>    | <b>147,990,721.04</b>                 | <b>32.6%</b>   | <b>305,643,278.96</b>            |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>     | <b>106,877,000.00</b>    | <b>106,877,000.00</b>    | <b>13,360,184.73</b>    | <b>27,089,181.86</b>                  | <b>25.3%</b>   | <b>79,787,818.14</b>             |
| 70811       | RECREATIONAL AND SPORTING SERVICES            | 106,877,000.00           | 106,877,000.00           | 13,360,184.73           | 27,089,181.86                         | 25.3%  | 79,787,818.14                    |
| <b>7082</b> | <b>CULTURAL SERVICES</b>                      | <b>26,556,000.00</b>     | <b>26,556,000.00</b>     | <b>5,164,175.35</b>     | <b>10,996,847.05</b>                  | <b>41.4%</b>   | <b>15,559,152.95</b>             |
| 70821       | CULTURAL SERVICES                             | 26,556,000.00            | 26,556,000.00            | 5,164,175.35            | 10,996,847.05                         | 41.4%  | 15,559,152.95                    |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>   | <b>260,501,000.00</b>    | <b>260,501,000.00</b>    | <b>41,099,327.97</b>    | <b>83,001,434.63</b>                  | <b>31.9%</b>   | <b>177,499,565.37</b>            |
| 70831       | BROADCASTING AND PUBLISHING SERVICES          | 260,501,000.00           | 260,501,000.00           | 41,099,327.97           | 83,001,434.63                         | 31.9%  | 177,499,565.37                   |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b> | <b>59,700,000.00</b>     | <b>59,700,000.00</b>     | <b>13,476,479.90</b>    | <b>26,903,257.50</b>                  | <b>45.1%</b>   | <b>32,796,742.50</b>             |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES        | 59,700,000.00            | 59,700,000.00            | 13,476,479.90           | 26,903,257.50                         | 45.1%  | 32,796,742.50                    |
| <b>709</b>  | <b>EDUCATION</b>                              | <b>34,081,213,000.00</b> | <b>34,081,213,000.00</b> | <b>7,938,417,499.02</b> | <b>15,638,119,293.64</b>              | <b>45.9%</b>   | <b>18,443,093,706.36</b>         |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>      | <b>21,377,064,000.00</b> | <b>21,377,064,000.00</b> | <b>4,787,130,875.74</b> | <b>9,542,435,850.93</b>               | <b>44.6%</b>   | <b>11,834,628,149.07</b>         |
| 70912       | PRIMARY EDUCATION                             | 21,377,064,000.00        | 21,377,064,000.00        | 4,787,130,875.74        | 9,542,435,850.93                      | 44.6%  | 11,834,628,149.07                |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                    | <b>1,862,972,000.00</b>  | <b>1,862,972,000.00</b>  | <b>454,183,307.81</b>   | <b>910,184,693.65</b>                 | <b>48.9%</b>   | <b>952,787,306.35</b>            |
| 70922       | UPPER-SECONDARY EDUCATION                     | 1,862,972,000.00         | 1,862,972,000.00         | 454,183,307.81          | 910,184,693.65                        | 48.9%  | 952,787,306.35                   |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                     | <b>5,514,946,000.00</b>  | <b>5,514,946,000.00</b>  | <b>1,438,833,946.32</b> | <b>2,663,303,363.75</b>               | <b>48.3%</b>   | <b>2,851,642,636.25</b>          |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION             | 2,823,758,000.00         | 2,823,758,000.00         | 765,172,161.83          | 1,332,424,966.69                      | 47.2%  | 1,491,333,033.31                 |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION            | 2,691,188,000.00         | 2,691,188,000.00         | 673,661,784.49          | 1,330,878,397.06                      | 49.5%  | 1,360,309,602.94                 |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>       | <b>83,700,000.00</b>     | <b>83,700,000.00</b>     | <b>19,599,216.72</b>    | <b>39,612,370.80</b>                  | <b>47.3%</b>   | <b>44,087,629.20</b>             |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL              | 83,700,000.00            | 83,700,000.00            | 19,599,216.72           | 39,612,370.80                         | 47.3%  | 44,087,629.20                    |
| <b>7097</b> | <b>R &amp; D EDUCATION</b>                    | <b>59,270,000.00</b>     | <b>59,270,000.00</b>     | <b>11,591,040.30</b>    | <b>24,343,061.90</b>                  | <b>41.1%</b>   | <b>34,926,938.10</b>             |
| 70971       | R & D EDUCATION                               | 59,270,000.00            | 59,270,000.00            | 11,591,040.30           | 24,343,061.90                         | 41.1%  | 34,926,938.10                    |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                       | <b>5,183,261,000.00</b>  | <b>5,183,261,000.00</b>  | <b>1,227,079,112.13</b> | <b>2,458,239,952.61</b>               | <b>47.4%</b>   | <b>2,725,021,047.39</b>          |
| 70981       | EDUCATION N.E.C                               | 5,183,261,000.00         | 5,183,261,000.00         | 1,227,079,112.13        | 2,458,239,952.61                      | 47.4%  | 2,725,021,047.39                 |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                      | <b>3,046,440,000.00</b>  | <b>3,046,440,000.00</b>  | <b>163,825,629.36</b>   | <b>788,805,809.12</b>                 | <b>25.9%</b>   | <b>2,257,634,190.88</b>          |
| <b>7102</b> | <b>OLD AGE</b>                                | <b>2,460,528,000.00</b>  | <b>2,460,528,000.00</b>  | <b>119,562,743.03</b>   | <b>656,847,289.47</b>                 | <b>26.7%</b>   | <b>1,803,680,710.53</b>          |
| 71021       | OLD AGE                                       | 2,460,528,000.00         | 2,460,528,000.00         | 119,562,743.03          | 656,847,289.47                        | 26.7%  | 1,803,680,710.53                 |
| <b>7103</b> | <b>SURVIVORS</b>                              | <b>165,130,000.00</b>    | <b>165,130,000.00</b>    | <b>-</b>                | <b>2,939,152.04</b>                   | <b>1.8%</b>  | <b>162,190,847.96</b>            |
| 71031       | SURVIVORS                                     | 165,130,000.00           | 165,130,000.00           | -                       | 2,939,152.04                          | 1.8%   | 162,190,847.96                   |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                    | <b>51,558,000.00</b>     | <b>51,558,000.00</b>     | <b>11,437,554.60</b>    | <b>22,875,109.20</b>                  | <b>44.4%</b>   | <b>28,682,890.80</b>             |
| 71041       | FAMILY AND CHILDREN                           | 51,558,000.00            | 51,558,000.00            | 11,437,554.60           | 22,875,109.20                         | 44.4%  | 28,682,890.80                    |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                           | <b>74,100,000.00</b>     | <b>74,100,000.00</b>     | <b>16,940,509.35</b>    | <b>34,147,710.65</b>                  | <b>46.1%</b>   | <b>39,952,289.35</b>             |
| 71051       | UNEMPLOYMENT                                  | 74,100,000.00            | 74,100,000.00            | 16,940,509.35           | 34,147,710.65                         | 46.1%  | 39,952,289.35                    |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>               | <b>295,124,000.00</b>    | <b>295,124,000.00</b>    | <b>15,884,822.38</b>    | <b>71,996,547.76</b>                  | <b>24.4%</b>   | <b>223,127,452.24</b>            |
| 71091       | SOCIAL PROTECTION N.E.C.                      | 295,124,000.00           | 295,124,000.00           | 15,884,822.38           | 71,996,547.76                         | 24.4%  | 223,127,452.24                   |

**Table 12: Overhead Expenditure by Function**

Jigawa State Government Budget Performance Report 2023 Q2 - Overhead Expenditure by Functional Classification

| Code        | Function  | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q2 Performance     | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
|             | <b>Total Overhead Expenditure</b>   | <b>26,642,421,000.00</b> | <b>25,775,521,000.00</b> | <b>7,351,736,074.22</b> | <b>10,007,492,375.81</b>              | <b>38.8%</b>   | <b>15,768,028,624.19</b>         |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>  | <b>9,130,966,000.00</b>  | <b>8,194,066,000.00</b>  | <b>2,903,997,731.00</b> | <b>3,731,807,047.83</b>               | <b>45.5%</b>   | <b>4,462,258,952.17</b>          |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | <b>4,854,341,000.00</b>  | <b>4,874,441,000.00</b>  | <b>1,593,025,660.77</b> | <b>2,015,172,604.36</b>               | <b>41.3%</b>   | <b>2,859,268,395.64</b>          |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS  | 3,938,200,000.00         | 3,958,200,000.00         | 1,369,875,323.93        | 1,387,750,601.45                      | 35.1%  | 2,570,449,398.55                 |
| 70112       | FINANCIAL AND FISCAL AFFAIRS  | 916,141,000.00           | 916,241,000.00           | 223,150,336.84          | 627,422,002.91                        | 68.5%  | 288,818,997.09                   |
| <b>7013</b> | <b>GENERAL SERVICES</b>   | <b>3,187,325,000.00</b>  | <b>2,230,325,000.00</b>  | <b>779,184,409.54</b>   | <b>950,240,988.78</b>                 | <b>42.6%</b>   | <b>1,280,084,011.22</b>          |
| 70131       | GENERAL PERSONNEL SERVICES  | 1,309,000,000.00         | 1,294,000,000.00         | 346,561,483.42          | 354,959,247.68                        | 27.4%  | 939,040,752.32                   |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES   | 1,272,620,000.00         | 330,620,000.00           | 6,884,286.90            | 15,029,151.88                         | 4.5%   | 315,590,848.12                   |
| 70133       | OTHER GENERAL SERVICES  | 605,705,000.00           | 605,705,000.00           | 425,738,639.22          | 580,252,589.22                        | 95.8%  | 25,452,410.78                    |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>   | <b>889,300,000.00</b>    | <b>889,300,000.00</b>    | <b>531,787,660.69</b>   | <b>651,250,660.69</b>                 | <b>73.2%</b>   | <b>238,049,339.31</b>            |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.  | 889,300,000.00           | 889,300,000.00           | 531,787,660.69          | 651,250,660.69                        | 73.2%  | 238,049,339.31                   |
| <b>7017</b> | <b>PUBLIC DEBT TRANSACTIONS</b>   | <b>200,000,000.00</b>    | <b>200,000,000.00</b>    | <b>-</b>                | <b>115,142,794.00</b>                 | <b>57.6%</b>   | <b>84,857,206.00</b>             |
| 70171       | PUBLIC DEBT TRANSACTIONS  | 200,000,000.00           | 200,000,000.00           | -                       | 115,142,794.00                        | 57.6%  | 84,857,206.00                    |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>  | <b>826,070,000.00</b>    | <b>826,070,000.00</b>    | <b>36,605,175.80</b>    | <b>43,044,766.00</b>                  | <b>5.2%</b>  | <b>783,025,234.00</b>            |
| <b>7032</b> | <b>FIRE PROTECTION SERVICES</b>   | <b>7,200,000.00</b>      | <b>7,200,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>7,200,000.00</b>              |
| 70321       | FIRE PROTECTION SERVICES  | 7,200,000.00             | 7,200,000.00             | -                       | -                                     | 0.0%   | 7,200,000.00                     |
| <b>7033</b> | <b>LAW COURTS</b>   | <b>778,870,000.00</b>    | <b>778,870,000.00</b>    | <b>36,605,175.80</b>    | <b>43,044,766.00</b>                  | <b>5.5%</b>  | <b>735,825,234.00</b>            |
| 70331       | LAW COURTS  | 778,870,000.00           | 778,870,000.00           | 36,605,175.80           | 43,044,766.00                         | 5.5%   | 735,825,234.00                   |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>   | <b>40,000,000.00</b>     | <b>40,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>40,000,000.00</b>             |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.  | 40,000,000.00            | 40,000,000.00            | -                       | -                                     | 0.0%   | 40,000,000.00                    |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>   | <b>4,780,070,000.00</b>  | <b>4,780,070,000.00</b>  | <b>1,781,141,619.17</b> | <b>2,490,971,784.50</b>               | <b>52.1%</b>   | <b>2,289,098,215.50</b>          |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                                 | <b>28,290,000.00</b>     | <b>28,290,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>28,290,000.00</b>             |
| 70411       | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS   | 28,290,000.00            | 28,290,000.00            | -                       | -                                     | 0.0%   | 28,290,000.00                    |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                                      | <b>40,400,000.00</b>     | <b>40,400,000.00</b>     | <b>5,669,446.79</b>     | <b>6,916,928.42</b>                   | <b>17.1%</b>   | <b>33,483,071.58</b>             |
| 70421       | AGRICULTURE   | 40,400,000.00            | 40,400,000.00            | 5,669,446.79            | 6,916,928.42                          | 17.1%  | 33,483,071.58                    |
| <b>7043</b> | <b>FUEL AND ENERGY</b>  | <b>598,175,000.00</b>    | <b>598,175,000.00</b>    | <b>279,580,869.39</b>   | <b>279,580,869.39</b>                 | <b>46.7%</b>   | <b>318,594,130.61</b>            |
| 70435       | ELECTRICITY   | 596,375,000.00           | 596,375,000.00           | 279,580,869.39          | 279,580,869.39                        | 46.9%  | 316,794,130.61                   |
| 70436       | NON ELECTRIC ENERGY   | 1,800,000.00             | 1,800,000.00             | -                       | -                                     | 0.0%   | 1,800,000.00                     |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>  | <b>2,455,000.00</b>      | <b>2,455,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>2,455,000.00</b>              |
| 70441       | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS                                    | 2,455,000.00             | 2,455,000.00             | -                       | -                                     | 0.0%   | 2,455,000.00                     |
| <b>7045</b> | <b>TRANSPORT</b>  | <b>4,047,750,000.00</b>  | <b>4,047,750,000.00</b>  | <b>1,481,277,519.99</b> | <b>2,178,644,380.00</b>               | <b>53.8%</b>   | <b>1,869,105,620.00</b>          |
| 70451       | ROAD TRANSPORT  | 4,047,750,000.00         | 4,047,750,000.00         | 1,481,277,519.99        | 2,178,644,380.00                      | 53.8%  | 1,869,105,620.00                 |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>   | <b>63,000,000.00</b>     | <b>63,000,000.00</b>     | <b>14,613,783.00</b>    | <b>25,829,606.69</b>                  | <b>41.0%</b>   | <b>37,170,393.31</b>             |
| 70474       | MULTIPURPOSE DEVELOPMENT PROJECTS   | 63,000,000.00            | 63,000,000.00            | 14,613,783.00           | 25,829,606.69                         | 41.0%  | 37,170,393.31                    |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>   | <b>48,000,000.00</b>     | <b>48,000,000.00</b>     | <b>10,680,193.00</b>    | <b>14,997,468.00</b>                  | <b>31.2%</b>   | <b>33,002,532.00</b>             |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>   | <b>37,800,000.00</b>     | <b>37,800,000.00</b>     | <b>8,994,193.00</b>     | <b>13,311,468.00</b>                  | <b>35.2%</b>   | <b>24,488,532.00</b>             |
| 70511       | WASTE MANAGEMENT  | 37,800,000.00            | 37,800,000.00            | 8,994,193.00            | 13,311,468.00                         | 35.2%  | 24,488,532.00                    |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>  | <b>10,200,000.00</b>     | <b>10,200,000.00</b>     | <b>1,686,000.00</b>     | <b>1,686,000.00</b>                   | <b>16.5%</b>   | <b>8,514,000.00</b>              |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.   | 10,200,000.00            | 10,200,000.00            | 1,686,000.00            | 1,686,000.00                          | 16.5%  | 8,514,000.00                     |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>   | <b>3,151,000,000.00</b>  | <b>3,151,000,000.00</b>  | <b>1,199,933,437.96</b> | <b>1,703,641,712.20</b>               | <b>54.1%</b>   | <b>1,447,358,287.80</b>          |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>  | <b>35,150,000.00</b>     | <b>35,150,000.00</b>     | <b>2,166,345.50</b>     | <b>4,290,568.29</b>                   | <b>12.2%</b>   | <b>30,859,431.71</b>             |
| 70611       | HOUSING DEVELOPMENT   | 35,150,000.00            | 35,150,000.00            | 2,166,345.50            | 4,290,568.29                          | 12.2%  | 30,859,431.71                    |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>  | <b>263,000,000.00</b>    | <b>263,000,000.00</b>    | <b>1,460,000.00</b>     | <b>13,508,024.82</b>                  | <b>5.1%</b>  | <b>249,491,975.18</b>            |
| 70621       | COMMUNITY DEVELOPMENT   | 263,000,000.00           | 263,000,000.00           | 1,460,000.00            | 13,508,024.82                         | 5.1%   | 249,491,975.18                   |
| <b>7063</b> | <b>WATER SUPPLY</b>   | <b>2,852,850,000.00</b>  | <b>2,852,850,000.00</b>  | <b>1,196,307,092.46</b> | <b>1,685,843,119.09</b>               | <b>59.1%</b>   | <b>1,167,006,880.91</b>          |
| 70631       | WATER SUPPLY  | 2,852,850,000.00         | 2,852,850,000.00         | 1,196,307,092.46        | 1,685,843,119.09                      | 59.1%  | 1,167,006,880.91                 |

Jigawa State Government Budget Performance Report 2023 Q2 - Overhead Expenditure by Functional Classification

| Code        | Function                                      | 2023 Original Budget    | 2023 Revised Budget     | 2023 Q2 Performance   | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|---|-------------------------|-------------------------|-----------------------|---------------------------------------|--|----------------------------------|
| <b>707</b>  | <b>HEALTH</b>                                 | <b>2,178,441,000.00</b> | <b>2,178,441,000.00</b> | <b>528,972,009.52</b> | <b>695,064,276.14</b>                 | <b>31.9%</b>   | <b>1,483,376,723.86</b>          |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                      | <b>1,431,471,000.00</b> | <b>1,431,471,000.00</b> | <b>247,307,215.11</b> | <b>412,962,908.44</b>                 | <b>28.8%</b>   | <b>1,018,508,091.56</b>          |
| 70731       | GENERAL HOSPITAL SERVICES                     | 1,244,405,000.00        | 1,244,405,000.00        | 245,743,295.11        | 411,398,988.44                        | 33.1%  | 833,006,011.56                   |
| 70732       | SPECIALIZED HOSPITAL SERVICES                 | 187,066,000.00          | 187,066,000.00          | 1,563,920.00          | 1,563,920.00                          | 0.8%   | 185,502,080.00                   |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>                 | <b>148,470,000.00</b>   | <b>148,470,000.00</b>   | <b>46,886,760.41</b>  | <b>47,323,333.70</b>                  | <b>31.9%</b>   | <b>101,146,666.30</b>            |
| 70741       | PUBLIC HEALTH SERVICES                        | 148,470,000.00          | 148,470,000.00          | 46,886,760.41         | 47,323,333.70                         | 31.9%  | 101,146,666.30                   |
| <b>7076</b> | <b>HEALTH N.E.C.</b>                          | <b>598,500,000.00</b>   | <b>598,500,000.00</b>   | <b>234,778,034.00</b> | <b>234,778,034.00</b>                 | <b>39.2%</b>   | <b>363,721,966.00</b>            |
| 70761       | HEALTH N.E.C.                                 | 598,500,000.00          | 598,500,000.00          | 234,778,034.00        | 234,778,034.00                        | 39.2%  | 363,721,966.00                   |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>       | <b>877,500,000.00</b>   | <b>947,500,000.00</b>   | <b>11,442,316.50</b>  | <b>65,372,126.50</b>                  | <b>6.9%</b>  | <b>882,127,873.50</b>            |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>     | <b>140,000,000.00</b>   | <b>140,000,000.00</b>   | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>  | <b>140,000,000.00</b>            |
| 70811       | RECREATIONAL AND SPORTING SERVICES            | 140,000,000.00          | 140,000,000.00          | -                     | -                                     | 0.0%   | 140,000,000.00                   |
| <b>7082</b> | <b>CULTURAL SERVICES</b>                      | <b>9,600,000.00</b>     | <b>9,600,000.00</b>     | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>  | <b>9,600,000.00</b>              |
| 70821       | CULTURAL SERVICES                             | 9,600,000.00            | 9,600,000.00            | -                     | -                                     | 0.0%   | 9,600,000.00                     |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>   | <b>105,100,000.00</b>   | <b>105,100,000.00</b>   | <b>11,442,316.50</b>  | <b>11,442,316.50</b>                  | <b>10.9%</b>   | <b>93,657,683.50</b>             |
| 70831       | BROADCASTING AND PUBLISHING SERVICES          | 105,100,000.00          | 105,100,000.00          | 11,442,316.50         | 11,442,316.50                         | 10.9%  | 93,657,683.50                    |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b> | <b>622,800,000.00</b>   | <b>692,800,000.00</b>   | <b>-</b>              | <b>53,929,810.00</b>                  | <b>7.8%</b>  | <b>638,870,190.00</b>            |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES        | 622,800,000.00          | 692,800,000.00          | -                     | 53,929,810.00                         | 7.8%   | 638,870,190.00                   |
| <b>709</b>  | <b>EDUCATION</b>                              | <b>5,571,054,000.00</b> | <b>5,571,054,000.00</b> | <b>874,883,263.02</b> | <b>1,255,187,747.76</b>               | <b>22.5%</b>   | <b>4,315,866,252.24</b>          |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>      | <b>709,360,000.00</b>   | <b>709,360,000.00</b>   | <b>160,700,556.85</b> | <b>163,783,156.25</b>                 | <b>23.1%</b>   | <b>545,576,843.75</b>            |
| 70912       | PRIMARY EDUCATION                             | 709,360,000.00          | 709,360,000.00          | 160,700,556.85        | 163,783,156.25                        | 23.1%  | 545,576,843.75                   |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                    | <b>1,131,300,000.00</b> | <b>1,131,300,000.00</b> | <b>202,606,620.00</b> | <b>384,167,139.52</b>                 | <b>34.0%</b>   | <b>747,132,860.48</b>            |
| 70922       | UPPER-SECONDARY EDUCATION                     | 1,131,300,000.00        | 1,131,300,000.00        | 202,606,620.00        | 384,167,139.52                        | 34.0%  | 747,132,860.48                   |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                     | <b>1,704,477,000.00</b> | <b>1,704,477,000.00</b> | <b>196,583,146.17</b> | <b>388,782,338.87</b>                 | <b>22.8%</b>   | <b>1,315,694,661.13</b>          |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION             | 761,427,000.00          | 761,427,000.00          | 60,731,307.89         | 111,712,168.51                        | 14.7%  | 649,714,831.49                   |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION            | 943,050,000.00          | 943,050,000.00          | 135,851,838.28        | 277,070,170.36                        | 29.4%  | 665,979,829.64                   |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>       | <b>5,807,000.00</b>     | <b>5,807,000.00</b>     | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>  | <b>5,807,000.00</b>              |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL              | 5,807,000.00            | 5,807,000.00            | -                     | -                                     | 0.0%   | 5,807,000.00                     |
| <b>7097</b> | <b>R &amp; D EDUCATION</b>                    | <b>2,660,000.00</b>     | <b>2,660,000.00</b>     | <b>631,700.00</b>     | <b>993,400.00</b>                     | <b>37.3%</b>   | <b>1,666,600.00</b>              |
| 70971       | R & D EDUCATION                               | 2,660,000.00            | 2,660,000.00            | 631,700.00            | 993,400.00                            | 37.3%  | 1,666,600.00                     |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                       | <b>2,017,450,000.00</b> | <b>2,017,450,000.00</b> | <b>314,361,240.00</b> | <b>317,461,713.12</b>                 | <b>15.7%</b>   | <b>1,699,988,286.88</b>          |
| 70981       | EDUCATION N.E.C.                              | 2,017,450,000.00        | 2,017,450,000.00        | 314,361,240.00        | 317,461,713.12                        | 15.7%  | 1,699,988,286.88                 |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                      | <b>79,320,000.00</b>    | <b>79,320,000.00</b>    | <b>4,080,328.25</b>   | <b>7,405,446.88</b>                   | <b>9.3%</b>  | <b>71,914,553.12</b>             |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                    | <b>15,130,000.00</b>    | <b>15,130,000.00</b>    | <b>2,848,000.00</b>   | <b>4,848,000.00</b>                   | <b>32.0%</b>   | <b>10,282,000.00</b>             |
| 71041       | FAMILY AND CHILDREN                           | 15,130,000.00           | 15,130,000.00           | 2,848,000.00          | 4,848,000.00                          | 32.0%  | 10,282,000.00                    |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                           | <b>12,250,000.00</b>    | <b>12,250,000.00</b>    | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>  | <b>12,250,000.00</b>             |
| 71051       | UNEMPLOYMENT                                  | 12,250,000.00           | 12,250,000.00           | -                     | -                                     | 0.0%   | 12,250,000.00                    |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>               | <b>51,940,000.00</b>    | <b>51,940,000.00</b>    | <b>1,232,328.25</b>   | <b>2,557,446.88</b>                   | <b>4.9%</b>  | <b>49,382,553.12</b>             |
| 71091       | SOCIAL PROTECTION N.E.C.                      | 51,940,000.00           | 51,940,000.00           | 1,232,328.25          | 2,557,446.88                          | 4.9%   | 49,382,553.12                    |

**Table 13: Capital Expenditure by Function**

Jigawa State Government Budget Performance Report 2023 Q2 - Capital Expenditure by Functional Classification

| Code        | Function  | 2023 Original Budget     | 2023 Revised Budget       | 2023 Q2 Performance      | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|---|--------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
|             | <b>Total Capital Expenditure</b>  | <b>94,773,000,000.00</b> | <b>108,440,000,000.00</b> | <b>25,120,417,117.38</b> | <b>42,540,840,847.29</b>              | <b>39.2%</b>   | <b>65,899,159,152.71</b>         |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>  | <b>4,056,300,000.00</b>  | <b>4,371,300,000.00</b>   | <b>344,627,033.15</b>    | <b>515,499,209.30</b>                 | <b>11.8%</b>   | <b>3,855,800,790.70</b>          |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | <b>3,692,500,000.00</b>  | <b>3,842,500,000.00</b>   | <b>249,461,824.96</b>    | <b>315,641,535.59</b>                 | <b>8.2%</b>  | <b>3,526,858,464.41</b>          |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS  | 2,740,000,000.00         | 2,890,000,000.00          | 218,718,224.96           | 267,391,535.59                        | 9.3%   | 2,622,608,464.41                 |
| 70112       | FINANCIAL AND FISCAL AFFAIRS  | 952,500,000.00           | 952,500,000.00            | 30,743,600.00            | 48,250,000.00                         | 5.1%   | 904,250,000.00                   |
| <b>7013</b> | <b>GENERAL SERVICES</b>   | <b>363,800,000.00</b>    | <b>528,800,000.00</b>     | <b>95,165,208.19</b>     | <b>199,857,673.71</b>                 | <b>37.8%</b>   | <b>328,942,326.29</b>            |
| 70131       | GENERAL PERSONNEL SERVICES  | 63,600,000.00            | 78,600,000.00             | -                        | -                                     | 0.0%   | 78,600,000.00                    |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES   | 73,000,000.00            | 73,000,000.00             | -                        | -                                     | 0.0%   | 73,000,000.00                    |
| 70133       | OTHER GENERAL SERVICES  | 227,200,000.00           | 377,200,000.00            | 95,165,208.19            | 199,857,673.71                        | 53.0%  | 177,342,326.29                   |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>  | <b>1,775,600,000.00</b>  | <b>1,807,600,000.00</b>   | <b>32,250,537.50</b>     | <b>32,250,537.50</b>                  | <b>1.8%</b>  | <b>1,775,349,462.50</b>          |
| <b>7031</b> | <b>POLICE SERVICES</b>  | <b>129,500,000.00</b>    | <b>129,500,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>129,500,000.00</b>            |
| 70311       | POLICE SERVICES   | 129,500,000.00           | 129,500,000.00            | -                        | -                                     | 0.0%   | 129,500,000.00                   |
| <b>7032</b> | <b>FIRE PROTECTION SERVICES</b>   | <b>328,000,000.00</b>    | <b>328,000,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>328,000,000.00</b>            |
| 70321       | FIRE PROTECTION SERVICES  | 328,000,000.00           | 328,000,000.00            | -                        | -                                     | 0.0%   | 328,000,000.00                   |
| <b>7033</b> | <b>LAW COURTS</b>   | <b>1,318,100,000.00</b>  | <b>1,350,100,000.00</b>   | <b>32,250,537.50</b>     | <b>32,250,537.50</b>                  | <b>2.4%</b>  | <b>1,317,849,462.50</b>          |
| 70331       | LAW COURTS  | 1,318,100,000.00         | 1,350,100,000.00          | 32,250,537.50            | 32,250,537.50                         | 2.4%   | 1,317,849,462.50                 |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>   | <b>28,987,350,000.00</b> | <b>39,037,350,000.00</b>  | <b>16,094,384,167.33</b> | <b>24,238,862,247.17</b>              | <b>62.1%</b>   | <b>14,798,487,752.83</b>         |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                                 | <b>2,650,050,000.00</b>  | <b>2,650,050,000.00</b>   | <b>-</b>                 | <b>25,496,399.53</b>                  | <b>1.0%</b>  | <b>2,624,553,600.47</b>          |
| 70411       | GENERAL ECONOMIC AND COMMERCIALAFFAIRS  | 2,650,050,000.00         | 2,650,050,000.00          | -                        | 25,496,399.53                         | 1.0%   | 2,624,553,600.47                 |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                                      | <b>5,252,600,000.00</b>  | <b>5,202,600,000.00</b>   | <b>35,388,117.08</b>     | <b>43,299,167.08</b>                  | <b>0.8%</b>  | <b>5,159,300,832.92</b>          |
| 70421       | AGRICULTURE   | 5,186,600,000.00         | 5,136,600,000.00          | 35,388,117.08            | 43,299,167.08                         | 0.8%   | 5,093,300,832.92                 |
| 70422       | FORESTRY  | 51,000,000.00            | 51,000,000.00             | -                        | -                                     | 0.0%   | 51,000,000.00                    |
| 70423       | FISHING AND HUNTING   | 15,000,000.00            | 15,000,000.00             | -                        | -                                     | 0.0%   | 15,000,000.00                    |
| <b>7043</b> | <b>FUEL AND ENERGY</b>  | <b>1,686,700,000.00</b>  | <b>1,686,700,000.00</b>   | <b>251,539,892.40</b>    | <b>409,544,034.69</b>                 | <b>24.3%</b>   | <b>1,277,155,965.31</b>          |
| 70435       | ELECTRICITY   | 1,445,000,000.00         | 1,445,000,000.00          | 251,539,892.40           | 409,544,034.69                        | 28.3%  | 1,035,455,965.31                 |
| 70436       | NON ELECTRIC ENERGY   | 241,700,000.00           | 241,700,000.00            | -                        | -                                     | 0.0%   | 241,700,000.00                   |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>  | <b>44,500,000.00</b>     | <b>44,500,000.00</b>      | <b>-</b>                 | <b>10,944,080.00</b>                  | <b>24.6%</b>   | <b>33,555,920.00</b>             |
| 70441       | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS                                    | 44,500,000.00            | 44,500,000.00             | -                        | 10,944,080.00                         | 24.6%  | 33,555,920.00                    |
| <b>7045</b> | <b>TRANSPORT</b>  | <b>18,991,500,000.00</b> | <b>29,091,500,000.00</b>  | <b>15,796,724,558.28</b> | <b>23,738,846,966.30</b>              | <b>81.6%</b>   | <b>5,352,653,033.70</b>          |
| 70451       | ROAD TRANSPORT  | 18,741,500,000.00        | 28,941,500,000.00         | 15,796,724,558.28        | 23,738,846,966.30                     | 82.0%  | 5,202,653,033.70                 |
| 70454       | AIR TRANSPORT   | 250,000,000.00           | 150,000,000.00            | -                        | -                                     | 0.0%   | 150,000,000.00                   |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>   | <b>272,000,000.00</b>    | <b>272,000,000.00</b>     | <b>10,731,599.57</b>     | <b>10,731,599.57</b>                  | <b>3.9%</b>  | <b>261,268,400.43</b>            |
| 70471       | DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING   | 240,000,000.00           | 240,000,000.00            | -                        | -                                     | 0.0%   | 240,000,000.00                   |
| 70473       | TOURISM   | 20,000,000.00            | 20,000,000.00             | -                        | -                                     | 0.0%   | 20,000,000.00                    |
| 70474       | MULTIPURPOSE DEVELOPMENT PROJECTS   | 12,000,000.00            | 12,000,000.00             | 10,731,599.57            | 10,731,599.57                         | 89.4%  | 1,268,400.43                     |
| <b>7048</b> | <b>R &amp; D ECONOMIC AFFAIRS</b>   | <b>90,000,000.00</b>     | <b>90,000,000.00</b>      | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>90,000,000.00</b>             |
| 70482       | R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING  | 90,000,000.00            | 90,000,000.00             | -                        | -                                     | 0.0%   | 90,000,000.00                    |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>   | <b>4,874,150,000.00</b>  | <b>5,874,150,000.00</b>   | <b>60,807,794.28</b>     | <b>463,739,864.76</b>                 | <b>7.9%</b>  | <b>5,410,410,135.24</b>          |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>   | <b>53,000,000.00</b>     | <b>53,000,000.00</b>      | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>53,000,000.00</b>             |
| 70511       | WASTE MANAGEMENT  | 53,000,000.00            | 53,000,000.00             | -                        | -                                     | 0.0%   | 53,000,000.00                    |
| <b>7053</b> | <b>POLLUTION ABATEMENT</b>  | <b>7,000,000.00</b>      | <b>7,000,000.00</b>       | <b>-</b>                 | <b>385,000.00</b>                     | <b>5.5%</b>  | <b>6,615,000.00</b>              |
| 70531       | POLLUTION ABATEMENT   | 7,000,000.00             | 7,000,000.00              | -                        | 385,000.00                            | 5.5%   | 6,615,000.00                     |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>  | <b>4,814,150,000.00</b>  | <b>5,814,150,000.00</b>   | <b>60,807,794.28</b>     | <b>463,354,864.76</b>                 | <b>8.0%</b>  | <b>5,350,795,135.24</b>          |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.   | 4,814,150,000.00         | 5,814,150,000.00          | 60,807,794.28            | 463,354,864.76                        | 8.0%   | 5,350,795,135.24                 |

Jigawa State Government Budget Performance Report 2023 Q2 - Capital Expenditure by Functional Classification

| Code        | Function   | 2023 Original Budget     | 2023 Revised Budget      | 2023 Q2 Performance     | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>            | <b>7,915,150,000.00</b>  | <b>7,815,150,000.00</b>  | <b>1,420,486,726.21</b> | <b>2,736,624,079.47</b>               | <b>35.0%</b>   | <b>5,078,525,920.53</b>          |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                         | <b>983,440,000.00</b>    | <b>983,440,000.00</b>    | <b>39,404,225.00</b>    | <b>310,191,596.75</b>                 | <b>31.5%</b>   | <b>673,248,403.25</b>            |
| 70611       | HOUSING DEVELOPMENT                                | 983,440,000.00           | 983,440,000.00           | 39,404,225.00           | 310,191,596.75                        | 31.5%  | 673,248,403.25                   |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>                       | <b>80,000,000.00</b>     | <b>80,000,000.00</b>     | -                       | <b>8,980,030.19</b>                   | <b>11.2%</b>   | <b>71,019,969.81</b>             |
| 70621       | COMMUNITY DEVELOPMENT                              | 80,000,000.00            | 80,000,000.00            | -                       | 8,980,030.19                          | 11.2%  | 71,019,969.81                    |
| <b>7063</b> | <b>WATER SUPPLY</b>                                | <b>6,351,710,000.00</b>  | <b>6,351,710,000.00</b>  | <b>1,251,152,050.18</b> | <b>2,287,522,001.50</b>               | <b>36.0%</b>   | <b>4,064,187,998.50</b>          |
| 70631       | WATER SUPPLY                                       | 6,351,710,000.00         | 6,351,710,000.00         | 1,251,152,050.18        | 2,287,522,001.50                      | 36.0%  | 4,064,187,998.50                 |
| <b>7064</b> | <b>STREET LIGHTING</b>                             | <b>500,000,000.00</b>    | <b>400,000,000.00</b>    | <b>129,930,451.03</b>   | <b>129,930,451.03</b>                 | <b>32.5%</b>   | <b>270,069,548.97</b>            |
| 70641       | STREET LIGHTING                                    | 500,000,000.00           | 400,000,000.00           | 129,930,451.03          | 129,930,451.03                        | 32.5%  | 270,069,548.97                   |
| <b>707</b>  | <b>HEALTH</b>                                      | <b>14,271,164,000.00</b> | <b>15,771,164,000.00</b> | <b>3,105,243,848.38</b> | <b>6,582,903,190.07</b>               | <b>41.7%</b>   | <b>9,188,260,809.93</b>          |
| <b>7071</b> | <b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b> | <b>118,000,000.00</b>    | <b>118,000,000.00</b>    | -                       | -                                     | <b>0.0%</b>  | <b>118,000,000.00</b>            |
| 70711       | PHARMACEUTICAL PRODUCTS                            | 118,000,000.00           | 118,000,000.00           | -                       | -                                     | 0.0%   | 118,000,000.00                   |
| <b>7072</b> | <b>OUTPATIENT SERVICES</b>                         | <b>2,270,000,000.00</b>  | <b>2,270,000,000.00</b>  | <b>1,219,167,074.92</b> | <b>1,219,167,074.92</b>               | <b>53.7%</b>   | <b>1,050,832,925.08</b>          |
| 70722       | SPECIALIZED MEDICAL SERVICES                       | 2,270,000,000.00         | 2,270,000,000.00         | 1,219,167,074.92        | 1,219,167,074.92                      | 53.7%  | 1,050,832,925.08                 |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                           | <b>5,798,164,000.00</b>  | <b>7,298,164,000.00</b>  | <b>993,074,227.57</b>   | <b>4,377,314,602.22</b>               | <b>60.0%</b>   | <b>2,920,849,397.78</b>          |
| 70731       | GENERAL HOSPITAL SERVICES                          | 3,301,164,000.00         | 4,301,164,000.00         | 472,897,789.71          | 3,122,027,303.34                      | 72.6%  | 1,179,136,696.66                 |
| 70732       | SPECIALIZED HOSPITAL SERVICES                      | 1,560,000,000.00         | 2,060,000,000.00         | 255,127,477.86          | 990,238,338.88                        | 48.1%  | 1,069,761,661.12                 |
| 70733       | MEDICAL AND MATERNITY CENTRE SERVICES              | 937,000,000.00           | 937,000,000.00           | 265,048,960.00          | 265,048,960.00                        | 28.3%  | 671,951,040.00                   |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>                      | <b>6,054,000,000.00</b>  | <b>6,054,000,000.00</b>  | <b>893,002,545.89</b>   | <b>986,421,512.93</b>                 | <b>16.3%</b>   | <b>5,067,578,487.07</b>          |
| 70741       | PUBLIC HEALTH SERVICES                             | 6,054,000,000.00         | 6,054,000,000.00         | 893,002,545.89          | 986,421,512.93                        | 16.3%  | 5,067,578,487.07                 |
| <b>7075</b> | <b>R &amp; D HEALTH</b>                            | <b>11,000,000.00</b>     | <b>11,000,000.00</b>     | -                       | -                                     | <b>0.0%</b>  | <b>11,000,000.00</b>             |
| 70751       | R & D HEALTH                                       | 11,000,000.00            | 11,000,000.00            | -                       | -                                     | 0.0%   | 11,000,000.00                    |
| <b>7076</b> | <b>HEALTH N.E.C.</b>                               | <b>20,000,000.00</b>     | <b>20,000,000.00</b>     | -                       | -                                     | <b>0.0%</b>  | <b>20,000,000.00</b>             |
| 70761       | HEALTH N.E.C.                                      | 20,000,000.00            | 20,000,000.00            | -                       | -                                     | 0.0%   | 20,000,000.00                    |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>            | <b>764,306,000.00</b>    | <b>764,306,000.00</b>    | <b>6,381,082.00</b>     | <b>6,381,082.00</b>                   | <b>0.8%</b>  | <b>757,924,918.00</b>            |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>          | <b>307,000,000.00</b>    | <b>307,000,000.00</b>    | -                       | -                                     | <b>0.0%</b>  | <b>307,000,000.00</b>            |
| 70811       | RECREATIONAL AND SPORTING SERVICES                 | 307,000,000.00           | 307,000,000.00           | -                       | -                                     | 0.0%   | 307,000,000.00                   |
| <b>7082</b> | <b>CULTURAL SERVICES</b>                           | <b>50,500,000.00</b>     | <b>50,500,000.00</b>     | -                       | -                                     | <b>0.0%</b>  | <b>50,500,000.00</b>             |
| 70821       | CULTURAL SERVICES                                  | 50,500,000.00            | 50,500,000.00            | -                       | -                                     | 0.0%   | 50,500,000.00                    |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>        | <b>258,506,000.00</b>    | <b>258,506,000.00</b>    | <b>6,381,082.00</b>     | <b>6,381,082.00</b>                   | <b>2.5%</b>  | <b>252,124,918.00</b>            |
| 70831       | BROADCASTING AND PUBLISHING SERVICES               | 258,506,000.00           | 258,506,000.00           | 6,381,082.00            | 6,381,082.00                          | 2.5%   | 252,124,918.00                   |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>      | <b>148,300,000.00</b>    | <b>148,300,000.00</b>    | -                       | -                                     | <b>0.0%</b>  | <b>148,300,000.00</b>            |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES             | 148,300,000.00           | 148,300,000.00           | -                       | -                                     | 0.0%   | 148,300,000.00                   |
| <b>709</b>  | <b>EDUCATION</b>                                   | <b>26,497,131,000.00</b> | <b>27,117,131,000.00</b> | <b>4,040,904,618.53</b> | <b>7,813,960,639.52</b>               | <b>28.8%</b>   | <b>19,303,170,360.48</b>         |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>           | <b>10,327,040,000.00</b> | <b>10,327,040,000.00</b> | <b>1,173,462,550.50</b> | <b>1,654,942,450.55</b>               | <b>16.0%</b>   | <b>8,672,097,549.45</b>          |
| 70912       | PRIMARY EDUCATION                                  | 10,327,040,000.00        | 10,327,040,000.00        | 1,173,462,550.50        | 1,654,942,450.55                      | 16.0%  | 8,672,097,549.45                 |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                         | <b>2,587,694,000.00</b>  | <b>2,587,694,000.00</b>  | <b>941,898,148.28</b>   | <b>2,001,586,932.56</b>               | <b>77.4%</b>   | <b>586,107,067.44</b>            |
| 70922       | UPPER-SECONDARY EDUCATION                          | 2,587,694,000.00         | 2,587,694,000.00         | 941,898,148.28          | 2,001,586,932.56                      | 77.4%  | 586,107,067.44                   |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                          | <b>10,218,457,000.00</b> | <b>10,838,457,000.00</b> | <b>1,829,417,451.82</b> | <b>3,416,084,759.48</b>               | <b>31.5%</b>   | <b>7,422,372,240.52</b>          |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION                  | 3,726,013,000.00         | 4,026,013,000.00         | 75,381,226.86           | 616,229,210.39                        | 15.3%  | 3,409,783,789.61                 |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION                 | 6,492,444,000.00         | 6,812,444,000.00         | 1,754,036,224.96        | 2,799,855,549.09                      | 41.1%  | 4,012,588,450.91                 |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>            | <b>2,887,440,000.00</b>  | <b>2,887,440,000.00</b>  | -                       | <b>645,220,029.00</b>                 | <b>22.3%</b>   | <b>2,242,219,971.00</b>          |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL                   | 2,887,440,000.00         | 2,887,440,000.00         | -                       | 645,220,029.00                        | 22.3%  | 2,242,219,971.00                 |
| <b>7097</b> | <b>R &amp; D EDUCATION</b>                         | <b>60,600,000.00</b>     | <b>60,600,000.00</b>     | -                       | -                                     | <b>0.0%</b>  | <b>60,600,000.00</b>             |
| 70971       | R & D EDUCATION                                    | 60,600,000.00            | 60,600,000.00            | -                       | -                                     | 0.0%   | 60,600,000.00                    |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                            | <b>415,900,000.00</b>    | <b>415,900,000.00</b>    | <b>96,126,467.93</b>    | <b>96,126,467.93</b>                  | <b>23.1%</b>   | <b>319,773,532.07</b>            |
| 70981       | EDUCATION N.E.C.                                   | 415,900,000.00           | 415,900,000.00           | 96,126,467.93           | 96,126,467.93                         | 23.1%  | 319,773,532.07                   |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                           | <b>5,631,849,000.00</b>  | <b>5,881,849,000.00</b>  | <b>15,331,310.00</b>    | <b>150,619,997.50</b>                 | <b>2.6%</b>  | <b>5,731,229,002.50</b>          |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                         | <b>1,054,249,000.00</b>  | <b>1,054,249,000.00</b>  | <b>1,691,000.00</b>     | <b>8,900,000.00</b>                   | <b>0.8%</b>  | <b>1,045,349,000.00</b>          |
| 71041       | FAMILY AND CHILDREN                                | 1,054,249,000.00         | 1,054,249,000.00         | 1,691,000.00            | 8,900,000.00                          | 0.8%   | 1,045,349,000.00                 |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>                    | <b>4,577,600,000.00</b>  | <b>4,827,600,000.00</b>  | <b>13,640,310.00</b>    | <b>141,719,997.50</b>                 | <b>2.9%</b>  | <b>4,685,880,002.50</b>          |
| 71091       | SOCIAL PROTECTION N.E.C.                           | 4,577,600,000.00         | 4,827,600,000.00         | 13,640,310.00           | 141,719,997.50                        | 2.9%   | 4,685,880,002.50                 |

**Table 14: Other Expenditure by Function**

Jigawa State Government Budget Performance Report 2023 Q2 - Other Expenditure by Functional Classification

| Code        | Function  | 2023 Original Budget    | 2023 Revised Budget     | 2023 Q2 Performance     | 2023 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2023 Revised Budget | Balance (against Revised Budget) |
|-------------|---|-------------------------|-------------------------|-------------------------|---------------------------------------|--|----------------------------------|
|             | <b>Total Other Expenditure</b>  | <b>6,539,579,000.00</b> | <b>6,639,479,000.00</b> | <b>2,580,104,963.42</b> | <b>4,382,103,308.79</b>               | <b>66.0%</b>   | <b>2,257,375,691.21</b>          |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>  | <b>6,413,139,000.00</b> | <b>6,513,039,000.00</b> | <b>2,579,404,963.42</b> | <b>4,371,383,408.79</b>               | <b>67.1%</b>   | <b>2,141,655,591.21</b>          |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | <b>1,229,459,000.00</b> | <b>1,229,359,000.00</b> | <b>52,350,185.42</b>    | <b>323,962,567.73</b>                 | <b>26.4%</b>   | <b>905,396,432.27</b>            |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS  | 120,300,000.00          | 120,300,000.00          | 200,000.00              | 200,000.00                            | 0.2%   | 120,100,000.00                   |
| 70112       | FINANCIAL AND FISCAL AFFAIRS  | 1,109,159,000.00        | 1,109,059,000.00        | 52,150,185.42           | 323,762,567.73                        | 29.2%  | 785,296,432.27                   |
| <b>7013</b> | <b>GENERAL SERVICES</b>   | <b>329,680,000.00</b>   | <b>429,680,000.00</b>   | <b>1,142,016,355.00</b> | <b>1,620,289,740.00</b>               | <b>377.1%</b>  | <b>- 1,190,609,740.00</b>        |
| 70131       | GENERAL PERSONNEL SERVICES  | 14,400,000.00           | 14,400,000.00           | 1,870,000.00            | 1,870,000.00                          | 13.0%  | 12,530,000.00                    |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES   | 180,000.00              | 180,000.00              | -                       | 1,755,000.00                          | 975.0%   | - 1,575,000.00                   |
| 70133       | OTHER GENERAL SERVICES  | 315,100,000.00          | 415,100,000.00          | 1,140,146,355.00        | 1,616,664,740.00                      | 389.5%   | - 1,201,564,740.00               |
| <b>7017</b> | <b>PUBLIC DEBT TRANSACTIONS</b>   | <b>4,800,000,000.00</b> | <b>4,800,000,000.00</b> | <b>1,371,703,753.00</b> | <b>2,400,461,761.06</b>               | <b>50.0%</b>   | <b>2,399,538,238.94</b>          |
| 70171       | PUBLIC DEBT TRANSACTIONS  | 4,800,000,000.00        | 4,800,000,000.00        | 1,371,703,753.00        | 2,400,461,761.06                      | 50.0%  | 2,399,538,238.94                 |
| <b>7018</b> | <b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>          | <b>54,000,000.00</b>    | <b>54,000,000.00</b>    | <b>13,334,670.00</b>    | <b>26,669,340.00</b>                  | <b>49.4%</b>   | <b>27,330,660.00</b>             |
| 70181       | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT                 | 54,000,000.00           | 54,000,000.00           | 13,334,670.00           | 26,669,340.00                         | 49.4%  | 27,330,660.00                    |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>  | <b>2,000,000.00</b>     | <b>2,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>2,000,000.00</b>              |
| <b>7033</b> | <b>LAW COURTS</b>   | <b>2,000,000.00</b>     | <b>2,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>2,000,000.00</b>              |
| 70331       | LAW COURTS  | 2,000,000.00            | 2,000,000.00            | -                       | -                                     | 0.0%   | 2,000,000.00                     |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>   | <b>450,000.00</b>       | <b>450,000.00</b>       | <b>20,000.00</b>        | <b>20,000.00</b>                      | <b>4.4%</b>  | <b>430,000.00</b>                |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                                      | <b>400,000.00</b>       | <b>400,000.00</b>       | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>400,000.00</b>                |
| 70421       | AGRICULTURE   | 400,000.00              | 400,000.00              | -                       | -                                     | 0.0%   | 400,000.00                       |
| <b>7045</b> | <b>TRANSPORT</b>  | <b>50,000.00</b>        | <b>50,000.00</b>        | <b>20,000.00</b>        | <b>20,000.00</b>                      | <b>40.0%</b>   | <b>30,000.00</b>                 |
| 70451       | ROAD TRANSPORT  | 50,000.00               | 50,000.00               | 20,000.00               | 20,000.00                             | 40.0%  | 30,000.00                        |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>   | <b>200,000.00</b>       | <b>200,000.00</b>       | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>200,000.00</b>                |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>   | <b>200,000.00</b>       | <b>200,000.00</b>       | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>200,000.00</b>                |
| 70511       | WASTE MANAGEMENT  | 200,000.00              | 200,000.00              | -                       | -                                     | 0.0%   | 200,000.00                       |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>   | <b>1,550,000.00</b>     | <b>1,550,000.00</b>     | <b>130,000.00</b>       | <b>230,000.00</b>                     | <b>14.8%</b>   | <b>1,320,000.00</b>              |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>  | <b>250,000.00</b>       | <b>250,000.00</b>       | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>250,000.00</b>                |
| 70611       | HOUSING DEVELOPMENT   | 250,000.00              | 250,000.00              | -                       | -                                     | 0.0%   | 250,000.00                       |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>  | <b>900,000.00</b>       | <b>900,000.00</b>       | <b>-</b>                | <b>100,000.00</b>                     | <b>11.1%</b>   | <b>800,000.00</b>                |
| 70621       | COMMUNITY DEVELOPMENT   | 900,000.00              | 900,000.00              | -                       | 100,000.00                            | 11.1%  | 800,000.00                       |
| <b>7063</b> | <b>WATER SUPPLY</b>   | <b>400,000.00</b>       | <b>400,000.00</b>       | <b>130,000.00</b>       | <b>130,000.00</b>                     | <b>32.5%</b>   | <b>270,000.00</b>                |
| 70631       | WATER SUPPLY  | 400,000.00              | 400,000.00              | 130,000.00              | 130,000.00                            | 32.5%  | 270,000.00                       |
| <b>707</b>  | <b>HEALTH</b>   | <b>1,450,000.00</b>     | <b>1,450,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>1,450,000.00</b>              |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>  | <b>1,450,000.00</b>     | <b>1,450,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>1,450,000.00</b>              |
| 70731       | GENERAL HOSPITAL SERVICES   | 450,000.00              | 450,000.00              | -                       | -                                     | 0.0%   | 450,000.00                       |
| 70732       | SPECIALIZED HOSPITAL SERVICES   | 1,000,000.00            | 1,000,000.00            | -                       | -                                     | 0.0%   | 1,000,000.00                     |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>   | <b>1,470,000.00</b>     | <b>1,470,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>1,470,000.00</b>              |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>   | <b>1,470,000.00</b>     | <b>1,470,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>1,470,000.00</b>              |
| 70831       | BROADCASTING AND PUBLISHING SERVICES  | 1,470,000.00            | 1,470,000.00            | -                       | -                                     | 0.0%   | 1,470,000.00                     |
| <b>709</b>  | <b>EDUCATION</b>  | <b>28,100,000.00</b>    | <b>28,100,000.00</b>    | <b>550,000.00</b>       | <b>869,900.00</b>                     | <b>3.1%</b>  | <b>27,230,100.00</b>             |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>   | <b>26,650,000.00</b>    | <b>26,650,000.00</b>    | <b>550,000.00</b>       | <b>854,900.00</b>                     | <b>3.2%</b>  | <b>25,795,100.00</b>             |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION   | 2,700,000.00            | 2,700,000.00            | 90,000.00               | 170,600.00                            | 6.3%   | 2,529,400.00                     |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION  | 23,950,000.00           | 23,950,000.00           | 460,000.00              | 684,300.00                            | 2.9%   | 23,265,700.00                    |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>   | <b>100,000.00</b>       | <b>100,000.00</b>       | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>100,000.00</b>                |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL  | 100,000.00              | 100,000.00              | -                       | -                                     | 0.0%   | 100,000.00                       |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>   | <b>1,350,000.00</b>     | <b>1,350,000.00</b>     | <b>-</b>                | <b>15,000.00</b>                      | <b>1.1%</b>  | <b>1,335,000.00</b>              |
| 70981       | EDUCATION N.E.C   | 1,350,000.00            | 1,350,000.00            | -                       | 15,000.00                             | 1.1%   | 1,335,000.00                     |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>  | <b>91,220,000.00</b>    | <b>91,220,000.00</b>    | <b>-</b>                | <b>9,600,000.00</b>                   | <b>10.5%</b>   | <b>81,620,000.00</b>             |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>  | <b>70,000.00</b>        | <b>70,000.00</b>        | <b>-</b>                | <b>2,000,000.00</b>                   | <b>2857.1%</b>   | <b>- 1,930,000.00</b>            |
| 71041       | FAMILY AND CHILDREN   | 70,000.00               | 70,000.00               | -                       | 2,000,000.00                          | 2857.1%  | - 1,930,000.00                   |
| <b>7105</b> | <b>UNEMPLOYMENT</b>   | <b>350,000.00</b>       | <b>350,000.00</b>       | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>350,000.00</b>                |
| 71051       | UNEMPLOYMENT  | 350,000.00              | 350,000.00              | -                       | -                                     | 0.0%   | 350,000.00                       |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>   | <b>90,800,000.00</b>    | <b>90,800,000.00</b>    | <b>-</b>                | <b>7,600,000.00</b>                   | <b>8.4%</b>  | <b>83,200,000.00</b>             |
| 71091       | SOCIAL PROTECTION N.E.C.  | 90,800,000.00           | 90,800,000.00           | -                       | 7,600,000.00                          | 8.4%   | 83,200,000.00                    |