



*JIGAWA STATE*

**2 0 1 8**  
**FIRST QUARTER**  
**[January to March ]**

**Budget Implementation Report**

Compiled by  
Directorate of Budget and Economic Planning  
Block A, State Secretariat Complex  
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[www.jsbepd.org](http://www.jsbepd.org)

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### **1.0 - Introduction**

This First Quarter (Q1) Budget Implementation Report generally appraises budget implementation during the first three months of the year (January to March) looking at performance of various components of the approved budget. While providing insights into realism of the various fiscal aggregates that informed the approved estimates, the performance evaluation report also helps provide initial indications on the effectiveness of the budget as approved, in facilitating the attainment of its objectives. Analysis of the budget performance is largely based on budgetary outturns during the period for both income and expenditure using variance analysis to compare approved estimates against outturns. In addition, the relative performance of each component is examined to make an objective judgement on the medium-term expectations.

The 2018 Appropriation Law was passed by the State Legislature only one month into the fiscal (1<sup>st</sup> of February) and assented by the Governor on the 6<sup>th</sup> of February. Budget implementation during the reporting period was, thus, partly based on the Provisional Release Warrant which gives authority to the Accountant General to disburse funds from the Consolidated Revenue Fund of the State as may be approved by Governor for the purpose of meeting expenditure necessary to carry on the services of the Government and the continuation of ongoing projects and programmes in the budget. Nonetheless, as usual, budget implementation during the first quarter could only be said to be gathering momentum. Execution of capital projects during the period was more on already ongoing projects. In the same vein, other than routine recurrent expenditure with regards to public service delivery and running cost of Government Agencies, a number of the other major recurrent expenditure were yet to be funded such as student scholarships and payments to National Examination bodies amongst others. Nonetheless, the relatively good opening balance for the year has made it possible to sustain funding for all the expenditure components at satisfactory levels. This has made it possible to continuously deliver the budgetary outputs and outcomes for the attainment of the state development objectives.

### **2.0 - The 2018 Approved Estimates**

The sum of ₦138.67 Billion was appropriated for the 2018 Fiscal Year as per Law No. 1 of 2018. Taking into account the Supplementary Budget of ₦12.1 billion in September 2017, the 2018 Approved Estimate is lower than the total appropriations during the previous year by about 2.3% and lower than the original budget by almost 7%.

From the income side, about 40.5% total envisaged revenue (₦56.137 billion) would be from Federal Transfers comprising of Statutory Allocation, Value Added Tax and receipts from Excess crude Accounts and other Miscellaneous Transfers such as the exchange rate differentials. This is also equivalent to about 66% of the total recurrent incomes. Slightly less than 8% of the total budget amounting to about ₦10.513 billion is expected to accrue from Internal Revenue Sources. Local Government Contribution for Primary Education and Primary Healthcare Staff Gunduma was estimated to be about ₦17.85 Billion. These three sources made up the Recurrent Revenue amounting to ₦84.5 Billion equivalent to about 60.9% of the total budget size. This leaves about 39% of the envisaged income to accrue from other Capital I Receipts sources comprising of the following:

1	Envisaged Opening Balance for 2016 Fiscal Year	₦10.0 billion
2	Internal and External Loans	₦6.232 billion
3	Other Capital Receipts, Grants and Reimbursements including Federal Reimbursements for the Airport Project	₦37.938 billion

Breakdown of the expenditure components is provided as follows:

S/N	Expenditure Components	Approved Estimates (Naira)
1	Personne Cost	38,872,000,000
2	Overhead Cost	23,222,000,000
3	Public Dept Charges	4,442,000,000
4	Stablization and Contingency	1,000,000,000
5	Capital Expenditure	71,134,000,000
<b>Total:</b>		<b>138,670,000,000</b>

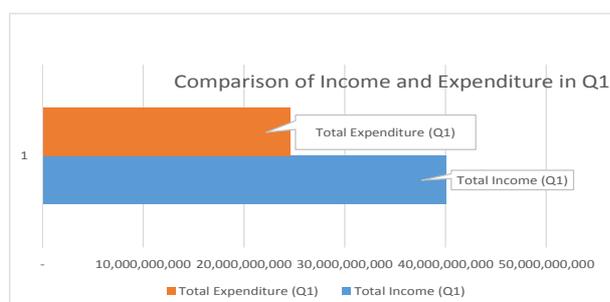
### 2.1 - Policy Objectives and Priorities of the 2018 Budget

As a continuation of the 2017 Budget of “Economic Diversification and Self-Sufficiency” the 2018 Budget is tagged “Budget for Sustained Economic Growth and Social Transformation” and aims to continue with policy priorities that contributes to the medium-term policy objective of “creating a self-sustaining local economy” that fully leverages on productive potentials of the State. The budget was also aligned with the Federal Government’s Economic Recovery and Growth Plan which seeks to create a national economy self-sufficient in food production with a diversified economy that optimally take advantage of the country’s comparative and competitive advantage across all sectors. Specific objectives of the budget include:

- Promoting rapid growth of the real sectors of the state's economy such as agriculture as the leading sector in generating growth and development;
- Leveraging on the agric-value chain to promote Micro, Small and Medium Scale Enterprises;
- Ensuring access, efficiency and quality in the provision of Human Development Services particularly, education, health and other social welfare services;
- Youths and women empowerment through targeted economic empowerment and other social protection programmes;
- Sustaining on-going governance reforms particularly in the area of Public Expenditure and Financial Management and Public Service Management.

### 3.0 - Performance Appraisal

The first quarter assessment as presented in the box [Consolidated Revenue and Expenditure Position] indicates about ₦40.28 billion as the total revenue outturn during the period from all sources (including opening balance for



Serial No.	Item Description	Approved Estimates 2018	Jan. Mar. Outturns	Q1 Performance [pro-rated]
	Total Income Receipts for the Quarter	138,670,000,000	40,275,224,987	116.2%
	Total Expenditure	138,670,000,000	25,536,645,310	73.7%
	Quarter Closing Balance		14,738,579,677	

the fiscal year). This surpassed expectations by over 16% on pro-rata. On the expenditure side, almost ₦25.54 billion was expended on the various expenditure components comprising of recurrent and capital expenditures.

This represents over 73.7% of the anticipated expenditure during the period. However, considering this is the first quarter of the year when capital expenditures are largely limited to already ongoing project, the negative variance of about 26% does not constitute much concern at the moment. With benefit of hindsight, most agencies have already commenced their procurement process which means higher level of expenditure outturns would be witnessed in subsequent quarters. The consolidated picture as presented in the box yielded a healthy treasury liquidity position of almost ₦14.74 billion. A detailed appraisal of the various components of the budget is provided in subsequent sections to allow for deeper understanding of levels and trends so far and areas that may require some proactive interventions.

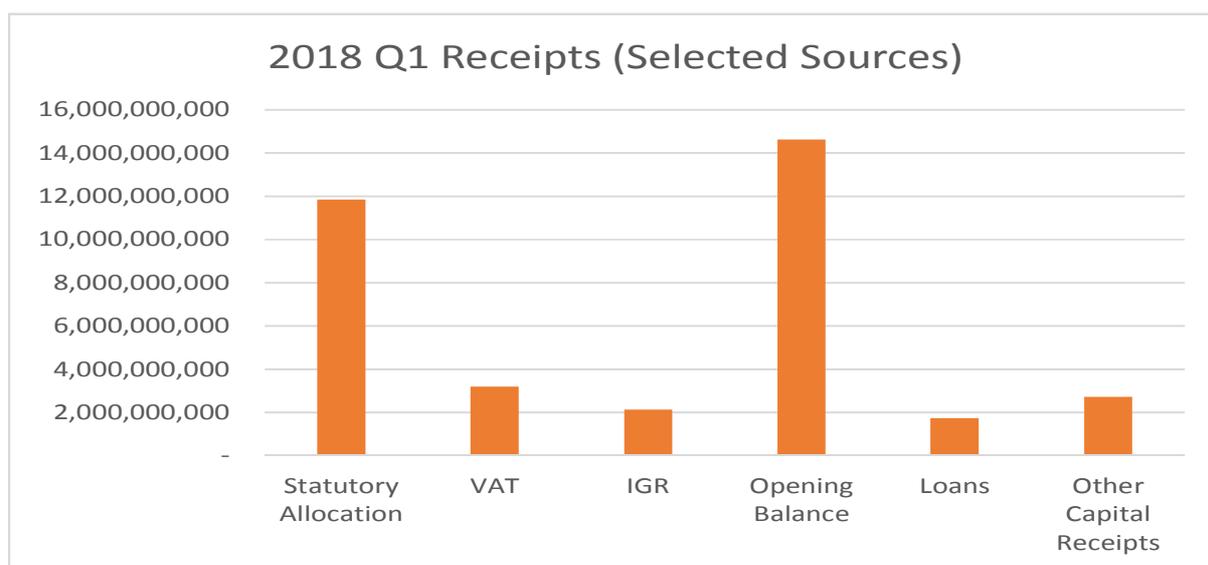
### 3.1 - Revenue Performance

In terms of revenue flow during the first quarter (Q1), the fiscal terrain could largely be characterized as being stable and promising for the rest of the year. In addition to having started with a comfortable higher-than-anticipated opening balance of about ₦14.62 billion (against ₦10.0 billion estimates), most of other revenue items also performed above expectation. Overall, as presented in Table 1, total receipts captured in the Consolidated Revenue Fund during Q1 amounted to almost ₦40.28 billion. On pro-rata, this performance is about 16.2% above expectation. Details of the various revenue components indicating approved estimates, total outturns on pro-rated performance is given below:

Serial No.	Item Description	Approved Estimates 2018	Jan. Mar. Outturns	Q1 Performance [pro-rated]
1	Opening Balance of Consolidated Revenue Fund			
2	Recurrent Receipts:			
3	Statutory Allocation	39,125,000,000	11,345,269,105	116.0%
4	Share of VAT	12,512,000,000	3,190,527,780	102.0%
5	Excess Crude Oil Revenue	4,500,000,000	503,428,154	44.7%
6	Independent Revenue - General			
	(i) Local Revenue	10,513,000,000	2,126,585,808	80.9%
	(ii) Primary Education LGA Contribution	16,200,000,000	3,667,211,601	90.5%
	(iii) Primary Healthcare LGA Contribution	1,650,000,000	352,919,791	85.6%
9	Total Projected Recurrent Funds Available	84,500,000,000	21,185,942,238	100.3%
23	Capital Receipts:			
24	A. Opening Balance of CDF	10,000,000,000	14,616,492,853	100.0%
26	C. Internal Loans	1,800,000,000	1,700,000,000	377.8%
27	D. External Loans	4,432,000,000	50,000,000	4.5%
28	E. Aids / Grants and Other Capital Receipts	37,938,000,000	2,722,789,896	28.7%
29	Total Capital Receipts	54,170,000,000	19,089,282,749	141.0%
	Total Income Receipts for the Quarter	138,670,000,000	40,275,224,987	116.2%

On the recurrent revenue side, the sum of almost 21.19 billion was received from all sources representing about 100.3% of what was expected (positive variance of 0.3%). Expectedly, the highest receipts were from Statutory Allocation and value Added Tax from which about ₦11.345 billion and ₦3.19 billion accrued both of which have slightly surpassed expectations. Receipts related to Local Government counterpart contributions were also satisfactory as these are deducted at source in line with the actual budgetary requirements. These include salary related deductions based on monthly payrolls (Primary Education and Primary Healthcare Staff) and of the LGA contributions for shared-funding of some public services). The performance with respect to other IGR components

is perhaps relatively below average with a negative variance of about 19%. It was however observed that returns from some of the agencies and parastatals – particularly those yet to be captured in the Treasury Single Account (TSA) were not complete. While this partly explained the large negative variance, more still needs to be done during the rest of the year to ensure that outturns from all the IGR sources continuously improved and captured in the treasury records. This is more so considering the fact that about two-thirds of the actual IGR collection during the period were accounted for by pay-as-you-earn from the public and non-public sectors and LGA financing items (counterpart funding) for certain public service delivery such as operations and maintenance of water facilities, street light maintenance and payment of social security allowance among others.



With regards to Capital Receipt, available records indicated that about ₦19.09 billion has accrued into the Capital Development Fund from various sources. The most significant among these – which constituted about 77% of the amount – was in respect of Opening Balance for the year transferred to Capital Development Fund with actual amount being almost ₦14.62 billion. Others includes receipts in respect of Internal Loans from which ₦1.7 billion was drawn down against the budget estimates of ₦1.8 billion. This was in respect of balance drawdown from the Federal Government Budget Supported being received in tranches since 2017. The receipt of about ₦2.72 billion from Other Capital Receipts includes Local Government Capital Contributions and drawdowns from TET Fund for some Tertiary Educational Institutions in the State (refer to details in the appendix). The extra-ordinary performance in respect of the 2018 Opening Balance and receipt from Internal Loans were apparently responsible for the over 40% positive variance of the capital receipt outturns during the first quarter. Notwithstanding, again, it may be too early to raise any alarm as regards receipts into the Capital Development Fund from the other sources. Based on the approved work and procurement plans for the loans / grants funded projects and programmes, significant drawdowns are expected in the subsequent quarters.

### 3.2 - Expenditure Appraisal

Records available indicated a total actual expenditure of about ₦25.54 billion which is equivalent to about 18.4% of the total approved estimates. On pro-rata basis, this represents about 73.7% performance which gives a negative variance of almost 26%. Overall, Recurrent Expenditure performance was relatively more impressive with almost 88% performance (a negative variance of less than 12%). This is generally a satisfactory performance considering that budget implementation during the first quarter of any fiscal year is historically low. As depicted in table 3 below, only with respect to payments for debt obligations was performance below average which was explained by the fact that for some of internal debt obligations, payments for both principal and interest are due to start later in the year. Relative to Personnel Cost, the outturns for Other Recurrent and Capital Expenditures with

Serial No.	Item Description	Approved Estimates 2018	Jan. Mar. Outturns	Q1 Performance [pro-rated]
<b>A - Recurrent Expenditure</b>				
1	Personnel Cost	38,872,000,000	9,735,291,256	100.2%
2	Overhead & Other Recurrent Cost	23,222,000,000	4,473,038,553	77.0%
3	Internal and External Debt Repayments / Liabilities	4,442,000,000	569,205,894	51.3%
4	Contingency Fund	400,000,000	-	0.0%
5	Stablization Fund	600,000,000	-	0.0%
Total Recurrent Expenditure		67,536,000,000	14,777,535,702	87.5%
6	<b>B - Capital Expenditure</b>	71,134,000,000	10,759,109,607	60.5%
Total Expenditure		138,670,000,000	25,536,645,310	73.7%

about 77% and 60% performances, is lower. While seemingly below average, being the first quarter, this may not necessarily be of great concern. Capital payments during the first quarter were largely in respect of ongoing projects particularly in the roads sector which largely explains the large variance of about 40% on capital expenditure. Outturns with respect to overheads and other recurrent expenditure is relatively better compared to capital expenditure (about 23% against almost 40%).

### 3.3 – Output – Outcome Appraisal

As earlier mentioned, budget implementation during the first quarter was largely with the respect to already ongoing capital projects and funding of other routine public service delivery.

S/N	Consolidated Capital Expenditure Estimates	Approved Estimates	Outturns	Q1 Performance [pro-rated]
01	Administrative	3,277,050,000	322,863,877	39.4%
02	Economic	39,784,900,000	6,737,358,190	67.7%
03	Law & Justice	234,000,000	18,931,559	32.4%
04	Social	27,838,050,000	3,679,955,981	52.9%

S/N	Spending Unit	Approved Estimates	Q1 Outturns	Performance
1	Debt Management Unit	4,442,000,000	569,205,170	51.3%
2	State House of Assembly	1,910,000,000	492,276,176	103.1%
3	Ministry of Works & Transport	1,219,000,000	403,460,076	132.4%
4	Min. of Edu. Sci. & Technology	2,459,000,000	398,609,344	64.8%
5	Ministry of Water Resources	921,100,000	252,350,296	109.6%
6	Sule Lamido University	378,500,000	242,631,600	256.4%
7	Pilgrim Welfare Agency	450,000,000	205,500,000	182.7%
8	Jigawa State Reh. Board	540,000,000	194,849,200	144.3%
9	Special Service Directorate	725,000,000	135,230,670	74.6%
10	Government House	900,000,000	126,613,540	56%
11	Ministry of Health	172,000,000	112,882,249	262.5%
12	Min. of Finance & Eco. Planning	1,400,000,000	96,548,602	27.6%

This much is depicted in the spread of the outturns across the various sectors and spending areas in tables 4 and

5 above respectively. On the capital expenditure side, more expenditure were reported in the Economic Sector (largely on road infrastructure and agricultural projects) accounting for over 60% of the total capital expenditure outturns with about 68% performance. This was followed by the Social Sector which accounted for about 33% of the outturns but with only about 53% performance. For the latter, the details indicated that while over ₦2.7 billion was expended on the execution of basic education and senior secondary education projects and programmes, only about ₦0.8 billion was expended in the health sector. The dozen spending units captured in table 5 accounted for over 72% of the actual non-personnel recurrent expenditure during the first quarter. Topmost is public debt service which in absolute figure has the highest amount expended of almost 0.57 billion during the period but with a performance variance of about 49%. As earlier pointed out, this was explained by the fact that repayment in respect of some of the internal loans, like the Federal Budget Support Facility, is yet to commence. Next topmost spending unit is the State House of Assembly of over ₦0.49 billion and positive variance of about 3% - meaning that period expectation was surpassed by this percentage point. Other than these two areas, a cursory look at all the other spending units would reveals that these were all agencies providing direct public service in such areas as education, health, social welfare / protection and public safety / security. The relatively high proportion of the quarter spending in these areas suggest high propensity for the budget implementation to deliver on its objectives as earlier presented.

#### **4.0 - Conclusion and Recommendations**

Finally, it could be concluded that budget performance during first quarter of the year was satisfactory especially when considered against the fact that implementation at beginning of the year are normally affected by late passage of the Appropriation Law with low level of capital project execution (other than already ongoing projects). Also moving forward into the second quarter with a positive variance of over 16% which, in absolute terms, is almost ₦15 billion, is a precursor for stronger performance in the subsequent quarters particularly given positive variances in most of the major income sources like receipts from the Federal Account. On the expenditure side, a negative variance of about 26% was recorded as explained by the issues raised above which is however, expected to be drastically reduced in the second quarter and beyond. Moreover, the expenditure outturns across both recurrent and capital expenditure components suggest positive progress towards the delivery of the set budgetary outcomes and objectives.

Going forward into the second quarter some of the actions that need to be taken to improved performance include among others:

- a) Broadened implementation of the Treasury Single Account to capture as many parastatals as possible as well as improved reporting by all other revenue-spending MDAs;
- b) Need for improved accuracy in expenditure recording and classification at both the MDA and Treasury levels. Instance of capital releases to MDAs recorded as recurrent where still observed;
- c) Ahead of the impending implementation of a state-wide automated financial management information, centralized and direct payment of major recurrent expenses should be on the table;
- d) Early commencement of procurement process for big capital projects to ensure commencement during the second quarter;

# APPENDICES

**JIGAWA APPROVED STATE ESTIMATES, 2018**  
**Consolidated Income and Expenditure Positions**

Serial No.	Item Description	Approved Estimates 2018	Jan. Mar. Outturns	Q1 Performance [pro-rated]
1	Opening Balance of Consolidated Revenue Fund			
2	Recurrent Receipts:			
3	Statutory Allocation	39,125,000,000	11,345,269,105	116.0%
4	Share of VAT	12,512,000,000	3,190,527,780	102.0%
5	Excess Crude Oil Revenue	4,500,000,000	503,428,154	44.7%
6	Independent Revenue - General			
	(i) Local Revenue	10,513,000,000	2,126,585,808	80.9%
	(ii) Primary Education LGA Contribution	16,200,000,000	3,667,211,601	90.5%
	(iii) Primary Healthcare LGA Contribution	1,650,000,000	352,919,791	85.6%
7	Aids & Grants	-		
8	Total Recurrent Receipts	84,500,000,000	21,185,942,238	100.3%
9	Total Projected Recurrent Funds Available	84,500,000,000	21,185,942,238	100.3%
10	Expenditure	-		
11	A. Recurrent Debt	-		
12	Internal Public Debts - Principal and Interest	3,592,000,000	489,670,836	54.5%
13	Contractual Liabilities	500,000,000	-	0.0%
14	External Public Debts (Principal and Interest Deductions)	350,000,000	79,535,058	90.9%
15	Total Recurrent Debt	4,442,000,000	569,205,894	51.3%
16	A. Recurrent Non-Debt	-	-	
17	Personnel Cost	38,872,000,000	9,735,291,256	100.2%
18	Overhead & Other Recurrent Cost	23,222,000,000	4,473,038,553	77.0%
19	Contingency Fund	400,000,000	-	0.0%
	Stablization Fund	600,000,000	-	0.0%
20	Total Non-Debt Recurrent Expenditure	63,094,000,000	14,208,329,808	90.1%
21	Total Recurrent Expenditure	67,536,000,000	14,777,535,702	87.5%
22	Recurrent Surplus/(Deficit) (Line 9-21)	16,964,000,000	6,408,406,536	151.1%
23	Capital Receipts:			
24	A. Opening Balance of CDF	10,000,000,000	14,616,492,853	100.0%
25	B. Transfers from CRF (Line 22)	16,964,000,000	6,408,406,536	151.1%
26	C. Internal Loans	1,800,000,000	1,700,000,000	377.8%
27	D. External Loans	4,432,000,000	50,000,000	4.5%
28	E. Aids / Grants and Other Capital Receipts	37,938,000,000	2,722,789,896	28.7%
29	Total Capital Receipts	71,134,000,000	25,497,689,284	143%
30	Capital Expenditure	71,134,000,000	10,759,109,607	60.5%
31	Total Budget Size	138,670,000,000	25,536,645,310	73.7%
	Total Income	10 138,670,000,000	40,275,224,987	116.2%
	Total Expenditure	138,670,000,000	25,536,645,310	73.7%
32	Closing Balance		- 14,738,579,677	

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

S/N	Description	2018 Proposed	Pro-rated Performance			Total (First Quarter)	Performance (Pro-rated)	Q1 Variance
			January	February	March			
1	Statutory Allocation	39,125,000,000	3,762,279,714	3,730,048,454	3,852,940,937.65	11,345,269,105	116.0%	16.0%
2	Value Added Tax	12,512,000,000	1,003,199,684	1,125,414,099	1,061,913,996	3,190,527,780	102.0%	2.0%
3	Excess CrudeOil and Other Federal Statutory Transfers	4,500,000,000	437,141,147	-	66,287,007	503,428,154	44.7%	-55.3%
4	LGA Contribution Prim. Edu. (100%)	16,200,000,000	1,223,851,580	1,222,940,342	1,220,419,679	3,667,211,601	90.5%	-9.5%
5	LGA Contribution Pri. Healthcare (60%)	1,650,000,000	120,703,063	117,040,749	115,175,979	352,919,791	85.6%	-14.4%
6	State Taxes [BIR]	2,761,000,000	262,689,704	130,008,075	141,034,025	533,731,804	77.3%	-22.7%
7	Recurrent Receipts / Reimbursements from Local Govts.	2,579,000,000	288,275,104	283,343,110	285,399,371	857,017,584	132.9%	32.9%
7	Other MDAs Recurrent Revenues	5,173,000,000	150,477,189	318,158,608	267,200,622	735,836,419	56.9%	-43.1%
	<b>Total Recurrent Revenue</b>	<b>84,500,000,000</b>	<b>7,248,617,185</b>	<b>6,926,953,437</b>	<b>7,010,371,616</b>	<b>21,185,942,238</b>		<b>0.3%</b>
	<b>State Taxes [Board of Internal Revenue]</b>							
12001	Pay-As-You-Earn (Public Sector)	2,200,000,000	227,593,631	92,010,056	85,799,418	405,403,105	73.7%	-26.3%
12002	Direct Assessment	20,000,000	422,451	482,000	466,926	1,371,377	27.4%	-72.6%
12005	Withholding Tax on Dividends	10,000,000	35,979	-	200,437	236,416	9.5%	-90.5%
12006	Withholding Tax On Rents	7,000,000	-	302,500	460,000	762,500	43.6%	-56.4%
12009	Withholding Tax On Contracts							
12014	Pay-As-You-Earn (Non-Public Sector)	300,000,000	16,290,719	14,209,044	38,563,421	69,063,184	92.1%	-7.9%
12015	Withholding Tax on Bank Deposit	55,000,000	5,514,217	14,792,160	4,515,343	24,821,720	180.5%	80.5%
12016	Withholding Tax on Non-Liability Coys and Contractors	100,000,000	7,269,707	4,046,315	7,735,185	19,051,207	76.2%	-23.8%
13001	Motor Vehicle Licenses	25,000,000	1,520,000	1,535,000	1,360,000	4,415,000	70.6%	-29.4%
13002	Drivers Licenses & Learners Permit	8,000,000	884,000	1,007,000	909,000	2,800,000	140.0%	40.0%
14013	Motor Vehicle Registration & Weighting Fees	3,050,000	227,500	67,000	-	294,500	38.6%	-61.4%
14015	Miscellaneous, Road traffic Registration Fees	30,000	-	-	-	-	0.0%	-100.0%
14016	Stamp Duties and Penalties	750,000	-	-	-	-	0.0%	-100.0%
14017	Taxi/Motor cycle Registration Fees	170,000	-	-	-	-	0.0%	-100.0%
15032	Proceeds from Number Plates	15,000,000	2,181,500	1,507,000	1,024,295	4,712,795	125.7%	25.7%
15032	Communication Equipment Installation Permits	10t	-	-	-	-		
15032	Annual Communication Equipment Installation Fees	10,000,000	-	-	-	-	0.0%	-100.0%
15032	Auto Mechanic registration Fees	2,000,000	-	-	-	-	0.0%	-100.0%
15032	Passenger Manifest and Way Bill	5,000,000	750,000	50,000	-	800,000	64.0%	-36.0%
	<b>Total State Taxes</b>	<b>2,761,000,000</b>	<b>262,689,704</b>	<b>130,008,075</b>	<b>141,034,025</b>	<b>533,731,804</b>	<b>77.3%</b>	<b>-22.7%</b>
	<b>Other MDA Revenues</b>							
1	<b>Other Remittances to Revenue Account</b>	<b>5,173,000,000</b>	<b>63,238,972</b>	<b>134,654,998</b>	<b>206,071,024</b>	<b>403,964,994</b>		
	<b>Tertiary Institutions</b>			<b>12,941,027</b>		<b>12,941,027</b>		
	<b>Informatics</b>			<b>20,528,620</b>		<b>20,528,620</b>		
	<b>College of Education</b>			<b>82,042,606</b>		<b>82,042,606</b>		
	<b>Polytechnic</b>							
2	<b>Treasury (Bank Interest and Returns on Investmentenets)</b>		<b>87,238,217</b>	<b>67,991,357</b>	<b>61,129,598</b>	<b>216,359,172</b>		
	<b>Total</b>		<b>150,477,189</b>	<b>318,158,608</b>	<b>267,200,622</b>	<b>735,836,419</b>		
	<b>Recurrent Receipts from Local Govts.</b>							
18012	Grants & Reimbursement from Local Govts. (Special Services)	269,000,000	22,381,000	22,381,000	22,381,000	67,143,000	99.8%	-0.2%
18012	Grants & Reimbursement from Local Govts. (Min of Local Govt.)	200,000,000	20,594,250	20,031,825	20,288,858	60,914,933	121.8%	21.8%
18012	Grants & Reimbursement from Local Govts. (State University)	252,000,000	82,376,998	80,127,301	81,155,431	243,659,730	386.8%	286.8%
18012	Grants & Reimbursement from Local Govts. (Min of Water Res.)	466,000,000	38,825,708	38,825,708	38,825,708	116,477,124	100.0%	0.0%
18012	Grants & Reimbursement from Local Govts. (Min of Works)	600,000,000	44,411,600	44,411,600	44,411,600	133,234,800	88.8%	-11.2%
18012	Grants & Reimbursement from Local Govts. (Local Govt Audit)	200,000,000	20,594,250	20,031,825	20,288,858	60,914,933	121.8%	21.8%
18012	Grants & Reimbursement from Local Govts. (LGSC)	400,000,000	41,188,499	40,063,650	40,577,716	121,829,865	121.8%	21.8%
18012	Grants & Reimbursement from Local Govts. (Rehabilitation Board)	82,000,000	8,857,800	8,425,200	8,425,200	25,708,200	125.4%	25.4%
18012	Grants & Reimbursement from Local Govts. (Religious Affairs )	110,000,000	9,045,000	9,045,000	9,045,000	27,135,000	98.7%	-1.3%
18012	Grants & Reimbursement from Local Govts. (State Independent Electoral Commission)	-						
	<b>Total Recurrent receipts from LGAs</b>	<b>2,579,000,000</b>	<b>288,275,104</b>	<b>283,343,110</b>	<b>285,399,371</b>	<b>857,017,584</b>	<b>132.9%</b>	<b>32.9%</b>

JIGAWA STATE ESTIMATES, 2018								
First Quarter Implementation Report - Personnel Cost								
Administrative Code	Organazations	Other Recurrent Expenditure	January to March Outturns			Total Outturns	Prorated Performance	Variance
			January	February	March			
	<b>Consolidated Estimates</b>	<b>43,314,000,000</b>	<b>3,333,464,010</b>	<b>3,234,379,098</b>	<b>3,167,448,148</b>	<b>9,735,291,256</b>	<b>90%</b>	<b>10%</b>
11100100101	Government House	29,100,000	2,327,846	2,345,522	2,345,322	7,018,690	96%	4%
11100100201	Deputy Governor's Office	8,397,000	618,710	617,173	535,050	1,770,932	84%	16%
11100100300	Directorate of Protocol	4,552,000	332,709	332,709	332,709	998,126	88%	12%
11100100400	Due Process & Project Monitoring Bureau	29,929,000	1,764,439	1,764,439	1,764,439	5,293,316	71%	29%
11100100700	Pilgrim Welfare Agency	41,095,000	2,879,061	2,879,061	2,853,031	8,611,153	84%	16%
11100800100	State Emergency Management Agency	17,475,000	1,348,508	1,348,508	1,348,508	4,045,524	93%	7%
11101300100	Administration & Finance Directorate	287,500,000	20,720,494	16,128,610	16,128,610	52,977,715	74%	26%
11101300101	SSG's Office - Governor & Deputy Governor (CRFC)	16,260,000	1,235,000	1,355,000	1,355,000	4,065,000	100%	0%
11101300200	Liaison Office Kaduna	5,740,000	426,525	426,525	426,525	1,279,575	89%	11%
11101300300	Liaison Office Lagos	3,624,000	273,394	273,394	273,394	820,183	91%	9%
11101300500	Liaison Office Abuja	4,665,000	337,816	337,816	337,816	1,013,448	87%	13%
11101300600	Chieftaincy & Religious Affairs Department	142,000,000	2,237,098	2,237,098	2,237,098	6,711,294	19%	81%
11101400100	Research, Evaluation and Political Affairs Directora	4,352,000	295,814	295,814	295,814	887,441	82%	18%
11101800100	Special Service Directorate	22,398,000	2,018,150	2,015,656	1,979,449	6,013,255	107%	-7%
11101800200	Council Affairs Department	824,000	26,030	26,030	26,030	78,090	38%	62%
11200100100	State House of Assembly	399,902,000	29,470,729	25,296,118	25,174,588	79,941,435	80%	20%
12500100100	Office of the Head of State Civil Service	201,600,000	15,298,629	11,574,940	11,574,940	38,448,510	76%	24%
12500100200	Establishment and Service Matters Directorate	470,324,000	34,423,718	34,202,452	33,911,624	102,537,795	87%	13%
12500100400	Directorate of Salary and Pension Administration	619,112,000	51,394,583	1,391,021	1,463,544	54,249,148	35%	65%
12500100406	State Pension (Pension and Grtuities)	600,000,000	53,371,137	53,236,621	53,700,002	160,307,761	107%	-7%
12500100500	Manpower Development Institute	54,146,000	3,480,368	3,480,368	3,480,368	10,441,104	77%	23%
12500100600	Guidance and Counselling Department	1,752,000	127,402	127,402	145,465	400,270	91%	9%
14000100100	Office of the Auditor General	69,000,000	5,157,349	5,061,303	5,063,194	15,281,846	89%	11%
14000100101	State Auditor General (CRFC)	5,428,000	566,741	441,954	441,954	1,450,649	107%	-7%
14000200100	Directorate of Local Government Audit	66,000,000	4,573,726	4,577,240	4,580,753	13,731,719	83%	17%
14000200101	Office of the Auditor General Local Government Au	5,428,000	566,741	441,954	441,954	1,450,649	107%	-7%
14700100100	Civil Service Commission	7,263,000	502,765	502,766	510,902	1,516,432	84%	16%
14700100101	Office of the Chairman and Members (CRFC)	16,158,000	1,686,954	1,315,512	1,315,512	4,317,978	107%	-7%
14700200100	Local Government Service Commission	9,000,000	327,691	327,691	327,691	983,073	44%	56%
14700200101	Office of the Chairman and Members LCSC (CRFC)	21,328,000	2,226,799	1,736,497	1,736,497	5,699,793	107%	-7%
14800100100	State Independent Electoral Commission	6,636,000	524,692	524,692	524,692	1,574,076	95%	5%
14800100101	Office of the SIEC Chairman and Members (CRFC)	42,268,000	3,796,127	2,949,245	3,370,210	10,115,582	96%	4%
21500100100	Ministry of Agriculture & Natural Resources	322,669,000	26,370,972	26,356,222	26,269,367	78,996,561	98%	2%
21502102100	Jigawa State Agricultural Research Institute	89,840,000	6,640,241	6,640,241	6,640,241	19,920,723	89%	11%
21510200100	Jigawa State Agricultural & Rural Development Aut	365,155,000	29,530,428	29,484,210	29,489,572	88,504,209	97%	3%
22000100100	Ministry of Finance & Economic Planning	330,444,000	23,767,435	23,809,682	23,953,049	71,530,167	87%	13%
22000300100	Budget and Economic Planning Directorate	40,024,000	2,832,056	2,857,483	2,857,483	8,547,023	85%	15%
22000300200	Economic Planning Board	-	-	-	-	-	-	-
22000700100	Office of the Accountant General	1,400,000,000	115,356,785	114,856,785	-	230,213,570	66%	34%
22000700101	Accountant General Office (CRFC)	5,428,000	566,741	441,954	441,954	1,450,649	107%	-7%
22000800100	Board of Internal Revenue	108,385,000	7,343,000	7,357,562	7,334,660	22,035,222	81%	19%
22000800101	Office of the Chairman Board of Internal Revenue (	5,428,000	1,188,481	908,908	908,908	3,006,297	222%	-122%
22001200100	Jigawa State Bureau of Statistics	5,865,000	-	-	-	-	0%	-
22200100100	Ministry of Commerce, Industries and Co-operative	62,566,000	4,737,307	4,761,332	4,761,332	14,259,971	91%	9%
22200100200	Mineral Resources Development Agency	8,869,000	670,142	670,142	676,847	2,017,131	91%	9%
22200100300	State Investment Promotion Agency	13,760,000	-	-	-	-	0%	-
22700600100	Directorate of Economic Empowerment	60,378,000	4,549,918	4,556,339	4,561,199	13,667,456	91%	9%
23400100100	Ministry of Works & Transport	176,033,000	12,583,412	12,688,311	12,630,892	37,902,615	86%	14%
23400400100	Jigawa Roads Maintenance Agency	10,820,000	816,666	816,873	817,080	2,450,619	91%	9%
23400800300	Rural Electricity Board	28,674,000	2,169,180	2,161,878	2,161,878	6,492,936	91%	9%
23400900100	Fire Service Directorate	75,166,000	5,329,411	5,440,537	5,440,537	16,210,485	86%	14%
25200100100	Ministry of Water Resources	18,847,000	1,268,118	1,259,561	1,259,561	3,787,240	80%	20%
25210200100	Jigawa state Water Board	161,443,000	12,340,033	12,150,232	12,128,595	36,618,861	91%	9%
25210300100	Rural Water Supply and Sanitation Agency	31,880,000	2,285,433	2,271,966	2,239,038	6,796,436	85%	15%
25210400100	Small Town Water Supply Agency	226,890,000	16,790,729	16,751,242	16,869,201	50,411,172	89%	11%
26000100100	Ministry of Lands, Housing, Urban & Regional Planr	76,500,000	5,306,438	5,196,937	5,151,599	15,654,975	82%	18%
26000200100	Jigawa State Housing Authority	12,958,000	1,008,805	1,000,805	1,000,805	3,010,416	93%	7%
26000300100	Urban Development Board	58,580,000	4,435,066	4,441,405	4,436,864	13,313,335	91%	9%
26000400100	Dutse Capital Development Authority (DCDA)	68,796,000	5,828,148	5,832,522	5,832,522	17,493,192	102%	-2%
31800500100	High Court of Justice	438,291,000	31,685,835	24,839,686	42,225,383	98,750,904	90%	10%
31800600100	Sharia Court of Appeal	675,600,000	56,752,581	44,290,196	70,923,965	171,966,742	102%	-2%
31801100100	Judicial Service Commission	78,799,000	5,996,252	3,253,381	3,276,422	12,526,055	64%	36%
32600100100	Ministry of Justice	126,563,000	11,967,707	9,802,931	9,516,475	31,287,113	99%	1%
32600200200	Justice Sector and Law Reform Commission	20,935,000	1,952,130	1,576,072	1,576,072	5,104,274	98%	2%
51400100100	Ministry of Women Affairs & Social Development	46,894,000	3,335,027	3,335,027	3,340,373	10,010,427	85%	15%
51400100200	Jigawa State Rehabilitation Board	36,596,000	2,543,273	2,543,273	2,523,187	7,609,732	83%	17%
51700100100	Ministry of Education, Science & Technology	2,868,000,000	212,411,994	212,393,331	238,145,268	662,950,592	92%	8%
51700100200	State Educational Inspectorate & Monitoring Unit	1,244,000	94,288	94,288	94,288	282,863	91%	9%

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51700300100	State Universal Basic Education Board	220,000,000	13,783,361	13,745,343	13,388,370	40,917,074	74%	26%
51700300103	Inspectorate Headquarters & Zones	149,500,000	12,447,011	12,667,114	12,571,698	37,685,823	101%	-1%
51700400100	Local Education Authority	16,200,000,000	1,223,851,580	1,222,940,342	1,220,419,679	3,667,211,601	91%	9%
51700800100	Library Board	47,898,000	3,647,305	3,647,305	3,655,288	10,949,898	91%	9%
51701000100	Agency for Mass Education	66,867,000	4,970,640	4,970,950	5,131,390	15,072,980	90%	10%
51701100100	Nomadic Education Agency	417,899,000	34,511,498	34,984,770	35,000,710	104,496,979	100%	0%
51701800100	Jigawa State Polytechnic	474,300,000	37,554,319	37,554,319	37,586,205	112,694,843	95%	5%
51701800200	Bilyaminu Usman Polytechnic Hadejia	372,338,000	29,219,378	29,760,611	29,594,285	88,574,275	95%	5%
51701900100	Jigawa State College of Education	979,391,000	82,140,901	82,621,476	82,437,564	247,199,941	101%	-1%
51702100100	Sule Lamido University	818,200,000	57,172,169	39,057,136	39,299,989	135,529,294	66%	34%
51705500100	Science & Technical Education Board	482,868,000	38,876,976	41,526,523	41,563,750	121,967,249	101%	-1%
51705600100	Jigawa State Scholarship Board	7,964,000	684,622	684,622	684,622	2,053,865	103%	-3%
51705600200	Dutse Model / Capital School	150,500,000	11,368,669	11,877,059	11,877,059	35,122,787	93%	7%
51706000100	Jigawa State College of Islamic Legal Studies	381,600,000	29,364,908	29,352,465	29,310,631	88,028,004	92%	8%
51706100100	Institute of Information Technology	202,100,000	16,326,873	16,404,268	22,684,791	55,415,933	110%	-10%
51706300100	Islamic Education Bureau	718,763,000	57,724,938	60,376,713	60,711,730	178,813,381	100%	0%
51706400100	Bamaina Academy	12,588,000	-	-	-	-	0%	100%
52100100100	Ministry of Health	750,500,000	40,944,243	41,283,874	39,811,505	122,039,621	65%	35%
52100100110	Babura General Hospital	192,300,000	13,939,490	14,352,391	14,437,881	42,729,762	89%	11%
52100100111	Birnin Kudu General Hospital	373,000,000	28,009,408	28,107,761	28,063,337	84,180,506	90%	10%
52100100112	Birniwa General Hospital	146,000,000	11,734,304	11,798,691	11,798,691	35,331,686	97%	3%
52100100113	Dutse General Hospital	480,000,000	35,544,561	36,016,753	36,636,123	108,197,437	90%	10%
52100100114	Gumel General Hospital	309,500,000	24,818,125	24,695,264	24,861,518	74,374,907	96%	4%
52100100115	Gwaram Cottage Hospital	115,379,000	9,671,085	9,377,586	9,377,586	28,426,257	99%	1%
52100100116	Hadejia General Hospital	509,000,000	40,482,134	41,245,060	41,518,328	123,245,522	97%	3%
52100100117	Hadejia Tuberculosis and Leprosy Hospital	51,038,000	3,870,396	3,525,773	3,525,773	10,921,942	86%	14%
52100100118	Jahun General Hospital	257,589,000	19,539,781	19,816,037	19,716,265	59,072,082	92%	8%
52100100119	Kafin Hausa (Bulangul) Cottage Hospital	96,362,000	7,369,182	7,361,556	7,127,395	21,858,133	91%	9%
52100100120	Kafin Hausa General Hospital	142,000,000	10,934,143	11,076,672	11,076,672	33,087,487	93%	7%
52100100121	Kazaure General Hospital	398,678,000	27,644,281	27,842,336	27,894,857	83,381,475	84%	16%
52100100122	Kazaure Psychiatric Hospital	39,544,000	2,849,776	2,849,776	2,849,776	8,549,328	86%	14%
52100100123	Ringim General Hospital	238,000,000	18,052,900	18,405,202	18,411,059	54,869,161	92%	8%
52100300100	Primary Health Care Development Agency	133,805,000	15,063,822	14,645,568	15,162,426	44,871,816	134%	-34%
52100300109	Primary Health Care Development LGA Manageme	4,066,000,000	343,488,920	343,950,247	318,930,503	1,006,369,670	99%	1%
52110400107	School of Nursing Birnin Kudu	252,000,000	18,873,358	18,508,588	18,020,818	55,402,764	88%	12%
52110400109	School of Nursing Hadejia	13,516,000	-	-	-	-	0%	100%
52110600100	School of Health Technology	194,085,000	15,421,565	15,450,086	15,804,845	46,676,496	96%	4%
52111600100	Rasheed Shekoni Specialist Hospital	774,000,000	64,848,890	65,894,591	65,785,782	196,529,262	102%	-2%
52300100100	Ministry of Information Youths, Sports and Culture	100,404,000	7,964,133	7,890,844	7,789,778	23,644,755	94%	6%
52300200100	History and Culture Bureau	24,397,000	1,835,205	1,835,205	1,835,205	5,505,615	90%	10%
52300300100	Jigawa State Television	50,700,000	4,069,095	4,086,629	3,947,467	12,103,191	95%	5%
52300400100	Jigawa State Broadcasting Corporation (Radio)	105,619,000	8,133,479	7,951,946	7,908,270	23,993,695	91%	9%
52300700100	Jigawa State Sports Council	71,000,000	4,294,433	4,358,244	4,245,277	12,897,954	73%	27%
53500100100	Ministry of Environment	112,524,000	8,775,350	8,682,380	8,682,380	26,140,109	93%	7%
53501600100	Jigawa State Environmental Protection Agency (JISE)	290,650,000	22,568,340	22,619,890	22,651,641	67,839,870	93%	7%
53505600100	Alternative Energy Agency	2,058,000	156,220	156,220	156,220	468,659	91%	9%
55100100100	Ministry Of Local Government	50,000,000	4,010,468	4,010,468	4,015,710	12,036,646	96%	4%

JIGAWA STATE ESTIMATES, 2018							
First Quarter Implementation Report - Other Recurrent Expenditure							
Administrative Code	Organizations	Other Recurrent Expenditure	January to March Outturns			Total Outturns	Prorated Performance
			January	February	March		
	<b>Consolidated Estimates</b>	<b>24,222,000,000</b>	<b>1,387,770,381</b>	<b>1,436,051,900</b>	<b>1,649,216,273</b>	<b>4,473,038,553</b>	<b>74%</b>
11100100101	Government House	900,000,000	58,923,395	42,964,645	24,725,500	126,613,540	56%
11100100201	Deputy Governor's Office	310,000,000	24,997,399	25,123,387	<b>25,060,393</b>	75,181,179	97%
11100100300	Directorate of Protocol	180,000,000	18,139,900	15,413,000	15,426,000	48,978,900	109%
11100100400	Due Process & Project Monitoring Bureau	48,000,000	5,466,129	5,466,129	3,966,129	14,898,387	124%
11100100700	Pilgrim Welfare Agency	450,000,000	250,000	19,000,000	<b>186,250,000</b>	205,500,000	183%
11100800100	State Emergency Management Agency	100,000,000	3,592,769	4,596,000	366,129	8,554,898	34%
11101300100	Administration & Finance Directorate	343,000,000	30,308,759	36,638,216	17,044,516	83,991,491	98%
11101300200	Liaison Office Kaduna	4,800,000	300,000	300,000	300,000	900,000	75%
11101300300	Liaison Office Lagos	12,000,000	500,000	500,000	500,000	1,500,000	50%
11101300400	Liaison Office Kano	1,200,000	100,000	100,000	100,000	300,000	100%
11101300500	Liaison Office Abuja	40,000,000	2,000,000	2,000,000	3,474,000	7,474,000	75%
11101300600	Chieftaincy & Religious Affairs Department	45,000,000	9,845,000	9,845,000	27,281,821	46,971,821	418%
11101400100	Research, Evaluation and Political Affairs Directorate	55,000,000	3,857,500	14,578,000	700,000	19,135,500	139%
11101800100	Special Service Directorate	725,000,000	50,121,000	40,621,000	44,488,670	135,230,670	75%
11101800200	Council Affairs Department	9,200,000	700,000	1,145,500	1,400,000	3,245,500	141%
11200100100	State House of Assembly	1,910,000,000	166,956,581	193,019,595	132,300,000	492,276,176	103%
12500100100	Office of the Head of State Civil Service	363,000,000	21,304,329	27,994,621	26,399,467	75,698,417	83%
12500100200	Establishment and Service Matters Directorate	9,000,000	500,000	500,000	500,000	1,500,000	67%
12500100300	Manpower Development and Training Directorate	76,000,000	6,000,000	6,000,000	6,000,000	18,000,000	95%
12500100400	Directorate of Salary and Pension Administration	6,000,000	266,129	266,129	1,064,516	1,596,774	106%
12500100500	Manpower Development Institute	67,652,000	375,562	375,562	3,697,363	4,448,487	26%
12500100600	Guidance and Counselling Department	18,000,000	150,000	4,116,982	734,000	5,000,982	111%
14000100100	Office of the Auditor General	24,000,000	666,129	666,129	666,129	1,998,387	33%
14000200100	Directorate of Local Government Audit	94,000,000	20,594,250	20,031,825	20,288,858	60,914,933	259%
14700100100	Civil Service Commission	9,600,000	684,144	684,144	698,780	2,067,068	86%
14700200100	Local Government Service Commission	286,000,000	41,188,499	40,063,650	40,577,716	121,829,865	170%
14800100100	State Independent Electoral Commission	40,000,000	3,546,099	1,900,000	3,544,181	8,990,280	90%
21500100100	Ministry of Agriculture & Natural Resources	18,000,000	4,940,864	4,077,000	1,588,678	10,606,542	236%
21502102100	Jigawa State Agricultural Research Institute	3,600,000	300,000	300,000	300,000	900,000	100%
21510200100	Jigawa State Agricultural & Rural Development Authority	12,000,000	678,325	678,325	697,526	2,054,176	68%
21511511500	Farmers And Herdsmen Board	3,600,000	792,000	300,000	300,000	1,392,000	155%
22000100100	Ministry of Finance & Economic Planning	1,400,000,000	62,235,110	10,094,774	24,218,718	96,548,602	28%
22000300100	Budget and Economic Planning Directorate	19,000,000	466,129	466,129	466,129	1,398,387	29%
22000300103	Contingency Fund Provision	400,000,000	-	-	-	-	0%
22000300200	Economic Planning Board	4,400,000	-	4,520,000	2,500,000	7,020,000	638%
22000700100	Office of the Accountant General	24,000,000	500,000	500,000	500,000	1,500,000	25%
22000700101	Accountant General Office (CRFC)	54,000,000	<b>4,500,000</b>	<b>4,500,000</b>	<b>4,500,000</b>	13,500,000	100%
22000700107	Treasury Department (Stabilization Fund Provision)	600,000,000	-	-	-	-	0%
22000700110	Debt Management Unit	4,442,000,000	190,123,867	188,957,436	190,123,867	569,205,170	51%
22000800100	Board of Internal Revenue	37,000,000	466,129	4,956,000	1,176,129	6,598,258	71%
22001200100	Jigawa State Bureau of Statistics	14,400,000	-	-	-	-	0%
22200100100	Ministry of Commerce, Industries and Co-operatives	22,000,000	4,865,323	7,326,370	4,429,187	16,620,879	302%
22200100200	Mineral Resources Development Agency	4,000,000	100,000	100,000	100,000	300,000	30%
22200100300	State Investment Promotion Agency	30,000,000	1,000,000	1,000,000	1,000,000	3,000,000	40%
22700600100	Directorate of Economic Empowerment	9,800,000	366,129	366,129	366,129	1,098,387	45%
23400100100	Ministry of Works & Transport	1,219,000,000	162,615,772	106,357,612	<b>134,486,692</b>	403,460,076	132%
23400400100	Jigawa Roads Maintenance Agency	24,000,000	316,129	316,129	316,129	948,387	16%
23400800300	Rural Electricity Board	164,000,000	14,044,203	13,466,075	216,129	27,726,406	68%
23400900100	Fire Service Directorate	7,200,000	600,000	600,000	600,000	1,800,000	100%
25200100100	Ministry of Water Resources	921,100,000	91,183,266	84,587,228	76,579,803	252,350,296	110%
25210200100	Jigawa state Water Board	22,400,000	-	-	<b>4,928,000</b>	<b>4,928,000</b>	<b>88%</b>
25210300100	Rural Water Supply and Sanitation Agency	7,200,000	350,000	350,000	350,000	1,050,000	58%
25210400100	Small Town Water Supply Agency	16,400,000	350,000	350,000	350,000	1,050,000	26%
26000100100	Ministry of Lands, Housing, Urban & Regional Planning	18,000,000	900,000	900,000	900,000	2,700,000	60%
26000200100	Jigawa State Housing Authority	13,000,000	-	-	<b>2,600,000</b>	<b>2,600,000</b>	<b>80%</b>
26000300100	Urban Development Board	12,000,000	-	-	<b>2,160,000</b>	<b>2,160,000</b>	<b>72%</b>
26000400100	Dutse Capital Development Authority (DCDA)	42,850,000	3,600,000	2,754,000	2,754,000	9,108,000	85%
31800500100	High Court of Justice	150,000,000	5,350,000	5,350,000	5,350,000	16,050,000	43%
31800600100	Sharia Court of Appeal	90,000,000	3,700,000	3,700,000	3,700,000	11,100,000	49%
31801100100	Judicial Service Commission	20,500,000	500,000	500,000	2,730,678	3,730,678	73%
32600100100	Ministry of Justice	114,000,000	649,194	1,316,000	22,958,206	24,923,400	87%
32600200200	Justice Sector and Law Reform Commission	10,400,000	<b>266,129</b>	<b>266,129</b>	<b>266,129</b>	<b>798,387</b>	<b>31%</b>
51400100100	Ministry of Women Affairs & Social Development	13,000,000	2,588,951	150,000	<b>5,325,003</b>	8,063,954	248%
51400100200	Jigawa State Rehabilitation Board	540,000,000	18,563,000	90,534,000	85,752,200	194,849,200	144%
51700100100	Ministry of Education, Science & Technology	2,459,000,000	56,084,028	134,564,220	207,961,096	398,609,344	65%
51700100200	State Educational Inspectorate & Monitoring Unit	18,000,000	1,200,000	-	2,400,000	3,600,000	80%
51700300100	State Universal Basic Education Board	942,372,000	9,993,494	9,993,494	9,999,539	29,986,528	13%
51700300103	Inspectorate Headquarters & Zones	10t	-	-	-	-	0%

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51700800100	Library Board	3,600,000	150,000	150,000	150,000	450,000	50%	
51701000100	Agency for Mass Education	5,400,000	300,000	300,000	300,000	900,000	67%	
51701100100	Nomadic Education Agency	8,350,000	850,000	850,000	850,000	2,550,000	122%	
51701800100	Jigawa State Polytechnic	86,000,000		3,851,300	<b>27,411,400</b>	<b>31,262,700</b>	<b>145%</b>	
51701800200	Bilyaminu Usman Polytechnic Hadejia	60,000,000	<b>5,023,462</b>	<b>4,020,060</b>	<b>2,603,402.00</b>	<b>11,646,924</b>	<b>78%</b>	
51701900100	Jigawa State College of Education	110,000,000	<b>3,909,395</b>	<b>14,193,981</b>	<b>8,760,901</b>	<b>26,864,277</b>	<b>98%</b>	
51702100100	Sule Lamido University	378,500,000	82,376,998	80,127,301	80,127,301	242,631,600	256%	
51705500100	Science & Technical Education Board	430,000,000	13,847,000	44,474,920	17,162,500	75,484,420	70%	
51705600100	Jigawa State Scholarship Board	1,206,000,000	350,000	350,000		350,000	0%	
51705600200	Dutse Model / Capital School	100,000,000				<b>11,400,000</b>	<b>11,400,000</b>	<b>46%</b>
51706000100	Jigawa State College of Islamic Legal Studies	70,000,000				16,030,000	16,030,000	92%
51706100100	Institute of Information Technology	220,500,000				<b>18,475,758</b>	<b>18,475,758</b>	<b>34%</b>
51706300100	Islamic Education Bureau	490,000,000	7,999,650	29,484,000		2,250,000	39,733,650	32%
51706400100	Bamaina Academy	6,000,000	400,000	400,000	400,000	1,200,000	80%	
52100100100	Ministry of Health	172,000,000	<b>96,530,859</b>	4,392,000	11,959,390	112,882,249	263%	
52100100110	Babura General Hospital	4,000,000	240,501	247,501		737,153	737,153	74%
52100100111	Birnin Kudu General Hospital	4,000,000	240,874	240,874	249,383	731,132	73%	
52100100112	Birniwa General Hospital	4,000,000	235,760	235,760	248,596	720,116	72%	
52100100113	Dutse General Hospital	4,250,000	180,486	180,486	240,639	601,610	57%	
52100100114	Gumel General Hospital	4,000,000	218,650	218,650	244,817	682,118	68%	
52100100115	Gwaram Cottage Hospital	2,300,000	300,000	300,000	300,000	900,000	157%	
52100100116	Hadejia General Hospital	4,250,000	217,807	217,807	244,966	680,579	64%	
52100100117	Hadejia Tuberculosis and Leprosy Hospital	1,450,000	196,235	196,235	99,409	491,880	136%	
52100100118	Jahun General Hospital	4,000,000	246,489	246,489	249,935	742,912	74%	
52100100119	Kafin Hausa (Bulang) Cottage Hospital	2,300,000	150,000	150,000	150,000	450,000	78%	
52100100120	Kafin Hausa General Hospital	4,000,000	249,991	249,991	249,290	749,273	75%	
52100100121	Kazaure General Hospital	4,000,000	141,087	141,087	242,056	524,231	52%	
52100100122	Kazaure Psychiatric Hospital	1,450,000	100,000	100,000	100,000	300,000	83%	
52100100123	Ringim General Hospital	4,000,000	246,489	246,489	248,954	741,931	74%	
52100200100	Jigawa State Agency for the Control of AIDS	1,800,000				-	0%	
52100300100	Primary Health Care Development Agency	64,612,000	6,253,258	3,116,129	3,116,129	12,485,516	77%	
52100300200	Auyo Local Govt. PHCD Management Office	4,300,000	250,000	250,000	250,000	750,000	70%	
52100300300	Babura Local Govt. PHCD management Office	3,950,000	260,000	260,000	260,000	780,000	79%	
52100300400	Birnin Kudu Local Govt. PHCD Management Office	3,755,000	260,000	260,000	260,000	780,000	83%	
52100300500	Birniwa Local Govt. PHCD Management Office	4,490,000	260,000	260,000	260,000	780,000	69%	
52100300600	Buji Local Govt. PHCD Management Office	4,700,000	250,000	100,000	350,000	700,000	60%	
52100300700	Dutse Local Govt. PHCD Management Office	3,800,000	260,000	260,000	260,000	780,000	82%	
52100300800	Gagarawa Local Govt. PHCD Management Office	5,951,000	250,000	250,000	250,000	750,000	50%	
52100300900	Garki Local Govt. PHCD Management Office	4,240,000	260,000	100,000	360,000	720,000	68%	
52100301000	Gumel Local Govt. PHCD Management Office	5,885,000	260,000	260,000	260,000	780,000	53%	
52100301100	Guri Local Govt. PHCD Management Office	3,400,000	250,000	250,000	250,000	750,000	88%	
52100301200	Gwaram Local Govt. PHCD Management Office	4,666,000	260,000	300,000	560,000	1,120,000	96%	
52100301300	Gwiwa Local Govt. PHCD Management Office	3,500,000	260,000	260,000	260,000	780,000	89%	
52100301400	Hadejia Local Govt. PHCD Management Office	3,440,000	220,000	220,000	220,000	660,000	77%	
52100301500	Jahun Local Govt. PHCD Management Office	4,300,000	260,000	260,000	260,000	780,000	73%	
52100301600	Kafin Hausa Local Govt. PHCD Management office	4,164,000	260,000	260,000	260,000	780,000	75%	
52100301700	Kaugama Local Govt. PHCD Management office	4,165,000	260,000	260,000	260,000	780,000	75%	
52100301800	Kazaure Local Govt. PHCD Management Office	4,000,000	260,000	260,000	260,000	780,000	78%	
52100301900	Kiri Kasamma Local Govt. PHCD Management Office	3,160,000	260,000	260,000	260,000	780,000	99%	
52100302000	Kiyawa Local Govt. PHCD Management Office	5,250,000	-	100,000	359,846	459,846	35%	
52100302100	Maigatari Local Govt. PHCD Management Office	5,680,000	-	100,000	360,000	460,000	32%	
52100302200	Mallam Madori Local Govt. PHCD Management Office	3,720,000	-	100,000	369,065	469,065	50%	
52100302300	Miga local Govt. PHCD Management Office	3,130,000	260,000	260,000	260,000	780,000	100%	
52100302400	Ringim Local Govt. PHCD Management Office	3,750,000	250,000	250,000	250,000	750,000	80%	
52100302500	Roni Local Govt. PHCD Management Office	4,000,000	250,000	100,000	350,000	700,000	70%	
52100302600	Sule Tankarkar Local Govt. PHCD Management Office	6,608,000	250,000	250,000	250,000	750,000	45%	
52100302700	Taura Local Govt. PHCD Management Office	4,100,000	260,000	260,000	360,000	880,000	86%	
52100302800	Yankwashi Local Govt. PHCD Management Office	4,000,000	250,000	250,000	250,000	750,000	75%	
52110400103	Office of the Provost College of Nursing & Midwifery	43,000,000	300,000	1,516,710	300,000	2,116,710	20%	
52110400107	School of Nursing Birnin Kudu	15,000,000	500,000	500,000	195,928	1,195,928	32%	
52110400108	School of Midwifery Birnin Kudu	11,600,000	181,956	181,956	200,000	563,912	19%	
52110400109	School of Nursing Hadejia	12,000,000				-	0%	
52110600100	School of Health Technology	86,000,000	4,986,000	4,683,881	4,780,000	14,449,881	67%	
52111600100	Rasheed Shekoni Specialist Hospital	90,000,000	1,226,885	1,226,885	1,226,885	3,680,655	16%	
52300100100	Ministry of Information Youths, Sports and Culture	66,000,000	3,133,729	8,154,632	10,229,194	21,517,555	130%	
52300200100	History and Culture Bureau	12,160,000	316,129	316,129	316,129	948,387	31%	
52300300100	Jigawa State Television	16,600,000	1,850,000	850,000	1,000,000	3,700,000	89%	
52300400100	Jigawa State Broadcasting Corporation (Radio)	38,450,000	603,632	246,256	246,256	1,096,144	11%	
52300500100	Jigawa State Printing Press	9,600,000	150,000	150,000	150,000	450,000	19%	
52300700100	Jigawa State Sports Council	48,650,000	6,869,500	1,706,000	1,706,000	10,281,500	85%	
53500100100	Ministry of Environment	9,600,000	400,000	400,000	400,000	1,200,000	50%	
53501600100	Jigawa State Environmental Protection Agency (JISEPA)	36,000,000	3,549,194	3,000,000	3,000,000	9,549,194	106%	
53505600100	Alternative Energy Agency	1,800,000	512,500	300,000	300,000	1,112,500	247%	
55100100100	Ministry Of Local Government	100,000,000	20,594,250	20,031,825	20,288,858	60,914,933	244%	

JIGAWA STATE ESTIMATES, 2018			
First Quarter Implementation Report - Capital Expenditure			
Administrative Code	Project Descriptions	Approved Estimates	Actual Expenditure (Jan. - Mar)
	<b>Consolidated Capital Expenditure Estimates</b>	<b>71,134,000,000</b>	<b>10,759,109,607</b>
<b>01</b>	<b>Administrative</b>	<b>3,277,050,000</b>	<b>322,863,877</b>
<b>02</b>	<b>Economic</b>	<b>39,784,900,000</b>	<b>6,737,358,190</b>
<b>03</b>	<b>Law &amp; Justice</b>	<b>234,000,000</b>	<b>18,931,559</b>
<b>04</b>	<b>Social</b>	<b>27,838,050,000</b>	<b>3,679,955,981</b>
<b>01</b>	<b>Administrative</b>	<b>3,277,050,000</b>	<b>322,863,877</b>
<b>011100100101</b>	<b>Government House</b>		
010011	Procurement of Official and Utility Vehicles for Government Agencies	300,000,000	
<b>011100100201</b>	<b>Deputy Governor's Office</b>		
010000	Deputy Governor's Office Special Expenditure	10t	
<b>011100100700</b>	<b>Pilgrim Welfare Agency</b>		
010039	Pilgrims Welfare Agency (Special Expenditure Provision)	7,050,000	
<b>011100800100</b>	<b>State Emergency Management Agency</b>		
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	50,000,000	
<b>011101300100</b>	<b>Administration &amp; Finance Directorate</b>		
010001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	120,000,000	
010002	Administration & Finance (Special Expenditure)	10,000,000	
010019	Counterpart Funding Of UNICEF Assisted Programs	15,000,000	
010032	UNICEF Assisted Budget Support Programs	10t	
<b>011101300600</b>	<b>Chieftaincy &amp; Religious Affairs Department</b>		
010038	Religious Affairs Projects	1,190,000,000	49,189,823
<b>011101800100</b>	<b>Special Service Directorate</b>		
010014	Provision Security Installations and Equipment	10,000,000	36,342,520
<b>011200100100</b>	<b>State House of Assembly</b>		
010010	House of Assembly Project & Other Asset Acquisitions	200,000,000	
020505	House of Assembly Speaker's and Deputy Speaker's Residences	10t	
020506	Legislative Quarters / Residences	1,100,000,000	237,331,534
<b>012500100100</b>	<b>Office of the Head of State Civil Service</b>		
010003	Office Of The Head Of Service - Government-wide Special Expenditure Provision	30,000,000	
012500100400	Directorate of Salary and Pension Administration		
010037	Salary and Pension Administration (Special Expenditure)	5,000,000	
<b>012500100500</b>	<b>Manpower Development Institute</b>		
010016	Manpower Development Institute Projects & Programmes	150,000,000	
<b>014000100100</b>	<b>Office of the Auditor General</b>		
010018	Office For Resident Auditors	10,000,000	
<b>014000200100</b>	<b>Directorate of Local Government Audit</b>		
010006	Directorate Of Local Government Audit Programmes	30,000,000	
<b>014700200100</b>	<b>Local Government Service Commission</b>		
010008	Local Government Service Commission (Special Expenditure)	35,000,000	
<b>014800100100</b>	<b>State Independent Electoral Commission</b>		
010009	State Independent Electoral Commission Headquarters	15,000,000	

02	Economic	39,784,900,000	6,737,358,190
<b>021500100100</b>	<b>Ministry of Agriculture &amp; Natural Resources</b>		
020005	Purchase Of Grains For Buffer Stock	50,000,000	
020006	Commercial Agriculture Credit Scheme Projects & Programmes Interventions	2,000,000,000	
020009	Food and Nutrition Agric. Support & Interventions	10,000,000	
020010	Agricultural Planning and Information System Development	5,000,000	
020012	Farm Settlements and Farm Clusters Development and Support	30,000,000	
020014	Field Crop Protection and Termite Control	45,000,000	
020015	Horticultural Crops Development	15,000,000	
020016	Fertilizer Procurement	10t	
020017	Crop Rehabilitation Programme	15,000,000	
020018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	10t	
020020	Veterinary Clinics	40,000,000	
020022	Disease Control and Eradication Scheme	40,000,000	
020026	Livestock Investigation and Breeding Centres	12,000,000	
020028	Fish Seedling Multiplication	10,000,000	
020029	Artisan Fisheries Development	10,000,000	
020030	Meat Inspection and Hygiene Promotion	5,000,000	
020031	Avian Influenza Control Project	6,000,000	
020033	Borehole - Based Minor Irrigation Scheme	150,000,000	
<b>021502102100</b>	<b>Jigawa State Agricultural Research Institute</b>		
020011	Jigawa State Agricultural Research Institute	100,000,000	
<b>021510200100</b>	<b>Jigawa State Agricultural &amp; Rural Development Authority</b>		
020000	Agricultural Development and Extension (JARDA)	500,000,000	
020001	Climate Change and Adaptation Project (IFAD)	1,700,000,000	72,885,001
020002	Fadama III Development Project (World Bank)	1,432,000,000	68,879,483
020003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)	1,200,000,000	
020004	Agricultural Transformation Support Project (AfDB)	1,700,000,000	23,245,931
020008	Sasakawa Agricultural Support Projects	48,000,000	
021511511500	Farmers And Herdsman Board		
020032	Development Of Farm Settlement and Grazing Reserves	200,000,000	
<b>022000100100</b>	<b>Ministry of Finance &amp; Economic Planning</b>		
010020	Ministry of Finance SIFMIS Project & Treasury Computerization	5,000,000	
010021	Ministry Of Finance (Special Expenditure)	10,000,000	
020065	Ministry of Finance Incorporated Investment Fund	300,000,000	
<b>022000300100</b>	<b>Budget and Economic Planning Directorate</b>		
010025	Social and Economic Studies and Research	4,400,000	
010026	Budget Computerization and SIFMIS Project	10,500,000	
010027	Statistical Surveys and Publications		
010028	Sustainable Development Goals Coordination and Monitoring	625,000,000	
010029	SOCU State Social Register Development and Maintenance	12,000,000	
010030	Social Investment Programs Support & Coordination	10t	
010031	Food and Nutrition Programme (Co-Ordination and Monitoring)	2,000,000	
010033	Development Assistance State Counterpart-Funding & Donor Coordination Activities	10,000,000	3,000,000
010034	E U / World Bank Supported State & Local Governance Reform Project (SLOGOR)	1,200,000,000	46,868,510

<b>02200800100</b>	<b>Board of Internal Revenue</b>		
010022	Internal Revenue Service Headquarter & Area Office Projects and Procurements	10,000,000	
010023	Internal Revenue Service Security Documents	10t	
010024	Internal Revenue Service Stamp Duty Machine	5,000,000	
<b>022001200100</b>	<b>Jigawa State Bureau of Statistics</b>		
010027	Statistical Surveys and Publications	12,000,000	
<b>022200100100</b>	<b>Ministry of Commerce, Industries and Co-operatives</b>		
020050	Business Development Support Services	40,000,000	
020053	Maigatari Trade - Free Zone Project	70,000,000	
020054	Major Markets Development	28,000,000	
020055	Consumer Protection Committee Activities	7,500,000	
020059	Small Industrial Equipment Leasing	10t	
020064	Tourism Promotion Activities	10,000,000	
020066	Trade Fairs, Road Shows and Business Promotion Support	16,000,000	
020067	Nigeria-Niger Economic and Trade Development Corridor	10,000,000	
<b>022200100200</b>	<b>Mineral Resources Development Agency</b>		
020062	Raw Materials Display Centre	10,000,000	
020063	Solid Minerals Development	12,000,000	9,626,000
<b>022200100300</b>	<b>State Investment Promotion Agency</b>		
020068	Investment Promotion / One-Stop-Shop Support Services	12,000,000	
<b>022700600100</b>	<b>Directorate of Economic Empowerment</b>		
020056	Development and Support to Business Cooperatives for Economic Empowerment	10t	
020057	Development and Maintenance of Skills Acquisition Centers	50,000,000	6,854,000
020058	Micro Credit and Business Start-ups Support	220,000,000	
020060	Agro-Processing Equipment Leasing	50,000,000	
020061	Women and Youths Artisans and Skills Development Initiatives	110,000,000	12,110,000
<b>023400100100</b>	<b>Ministry of Works &amp; Transport</b>		
020300	Construction Of Bridges and Major Culverts	50,000,000	
020301	Upgrading Of Rural (Feeder) Roads	4,000,000,000	2,066,069,096
020302	Road and Other Projects Consultancies	100,000,000	82,548,960
020303	Babura - Yarkirya Road	1,000,000,000	
020304	Sukullifi - Kale - Gunka - Harbo - Tsakuwawa Road	10t	
020306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	500,000,000	55,426,633
020307	Arawa - Baturiya - Musari - Abunabo - Kadira - Guri Road	1,300,000,000	
020309	Maigatari - Birniwa Western By-Pass Road (Maigatari - Kongon Giwa, Maigarmaka - Galadi - Karmashi -	1,500,000,000	691,819,240
020310	Roni - Mahuta - Bashe - Kaya - Tsakani - Gangare - Amaryawa Road	10t	
020311	Kila - Budinga - Ranbazau - Tsangarwa - Nahuce - Isawa - Maruta - Dabaja - Jikas - Zandam Na Goggo	400,000,000	664,328,465
020312	Andaza - Tsurma - Tinilbu - Kanwa - Atawani - Magama - Damatuwa - Gadewa Road	10t	
020314	Kijawal - Dabi Road	30,000,000	
020315	Bamaina - Zazika Roads	10t	
020316	Kyarama - Kagadama - Gasakoli Road	10t	
020317	Kwanar Medi - Danzomo - Garki Road with a spur to Takatsaba	500,000,000	
020318	Girimbo - Gantsa - Sara Road	500,000,000	
020319	Dutse - Madobi - Katanga - Dangoli with a spur from Madobi to Baranda	300,000,000	

020320	Balago - Dumadumin Toka Road		300,000,000	
020321	Gudicin - Aguyaka Road		200,000,000	
020324	State Capital Road Networks		1,200,000,000	353,899,715
020325	Construction of Township Roads		3,000,000,000	790,429,096
020328	Feeder Roads Project		1,500,000,000	813,943,143
020329	Dutse Airport Projects		300,000,000	
020331	State Driving School		22,000,000	
020332	Vehicle Inspection Office Operations		2,000,000	
020516	Provision Of Street Lights In Urban Centres		975,000,000	343,923,915
020517	Dutse Street Lights		100,000,000	15,821,591
<b>023400400100</b>	<b>Jigawa Roads Maintenance Agency</b>			
020322	Special Roads Routine Maintenance		250,000,000	
020323	Purchase and Refurbishing Of Roads Construction Plants and Equipment		50,000,000	
020326	Maintenance of Township Roads		50,000,000	
<b>023400800300</b>	<b>Rural Electricity Board</b>			
020100	New Rural Electrification Projects		550,000,000	70,152,064
020101	Completion Of Ongoing Electrification Projects		100,000,000	
020102	Maintenance / Upgrading Of Existing Electrification Projects		75,000,000	
020103	State Independent Power Plants (IPP) Projects	10t		
020104	Electrification Projects Plants and Equipments		70,000,000	1,436,547
<b>023400900100</b>	<b>Fire Service Directorate</b>			
010012	Procurement Of Fire Fighting Vehicles and Equipment		35,000,000	
010013	State Fire Service Headquarter		39,000,000	
<b>025200100100</b>	<b>Ministry of Water Resources</b>			
020410	EU - Supported Water Supply and Sanitation Sector Reform (Small Town)Projects		513,000,000	45,300,000
020421	Greater Dutse Water Supply Scheme		250,000,000	
020422	Rehabilitation Of Existing Dams		80,000,000	
020423	Hydro-Metrological Stations		22,000,000	
020426	Water Sector Policy Planning, Monitoring and Evaluation		6,000,000	
<b>025210200100</b>	<b>Jigawa state Water Board</b>			
020413	Shuwarin Water Supply Scheme	10t		
020414	Water Supply To New Layouts and Low Cost Housing Estates.		5,000,000	
020415	Improvement Of Water Supply Scheme In Local Govt. Headquarters		305,500,000	308,638,570
020416	Rehabilitation Of Existing Urban Water Supply Schemes		20,000,000	
020417	Urban Water Supply Workshop Tools, Equipment and Utility Vehicles		5,000,000	
020418	Water Supply Laboratory			
020419	Rehabilitation and Additional Boreholes To Existing Water Scheme		150,000,000	6,483,750
020420	FGN-Supported 3rd-National Urban Water Sector Reform Program		800,000,000	
020424	Reinforcement Of Birnin Kudu Regional Water Supply Schemes		2,250,000	
020425	Reinforcement Of Kazaure Regional Water Supply Schemes		2,600,000	

<b>025210300100</b>	<b>Rural Water Supply and Sanitation Agency</b>		
020400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	8,000,000	8,779,095
020401	Rural Water Supply Projects	2,518,000,000	42,997,990
020402	Food and Nutrition ( Water & Sanitation Related) Programmes	5,000,000	13,902,018
020403	Water Sanitation and Hygiene Promotion	1,159,000,000	
<b>025210400100</b>	<b>Small Town Water Supply Agency</b>		
020404	Rehabilitation Of Existing Small Towns Water Supply Schemes	170,000,000	
020406	Reinforcement Of Trunk Mains and Improvement Of Reticulations	16,000,000	
020407	Establishment Of New Motorised Water Schemes In Small Towns	10t	
020408	Installation Of Solar Based Power Plants	1,612,000,000	
020411	STOWA Water Supply Inventory, Planning, and M & E Activities	25,000,000	
020412	Power Connection To Water Supply Schemes	3,000,000	
<b>026000100100</b>	<b>Ministry of Lands, Housing, Urban &amp; Regional Planning Development</b>		
020500	New Government House (Existing & Additional Structures and Facilities)	120,000,000	
020501	Commissioners Residences (G-9 Quarters)	10,000,000	
020507	Provision of SSG and HOS Official Residences	50,000,000	29,131,563
020518	Land and Property Compensation	300,000,000	80,657,814
020519	Systematic Land Registration and Land Management Information System	100,000,000	
020520	Development Of Layouts and Acquired Lands	45,000,000	4,500,000
020521	Aerial Photography and Mapping	10,000,000	3,700,000
020522	Acquisition Of Lithographic and Survey Equipment	15,000,000	
020523	Ministry Of Lands Headquarters and Zonal Land Registries	10,000,000	
026000200100	Jigawa State Housing Authority		
020502	Low Cost Housing Scheme	105,150,000	
020503	Commercial Low-cost Housing Scheme	10t	
<b>026000300100</b>	<b>Urban Development Board</b>		
020511	Development of Master Plan For Urban Centres	35,000,000	
020513	Urban Development Engineering Workshop, Equipment and Materials	10,000,000	
020515	Urban Development Plants & Development Control Equipment and Materials	65,000,000	
<b>026000400100</b>	<b>Dutse Capital Development Authority (DCDA)</b>		
020514	State Capital Development Projects	60,000,000	
<b>03</b>	<b>Law &amp; Justice</b>	<b>234,000,000</b>	<b>18,931,559</b>
<b>031800500100</b>	<b>High Court of Justice</b>		
020504	High Court Judge Houses	8,000,000	
040002	Magistrate Courts and Other Court Buildings (Rehabilitation)	27,000,000	
040003	High Court Of Justice (Special Expenditure)	20,000,000	
<b>031800600100</b>	<b>Sharia Court of Appeal</b>		
020509	Renovation Of Shari'a Courts Residences	10t	
040004	Sharia Courts Structures	20,000,000	
040005	Sharia Court Of Appeal	14,000,000	
<b>031801100100</b>	<b>Judicial Service Commission</b>		
040001	Judicial Service Commission Headquarters	25,000,000	
<b>032600100100</b>	<b>Ministry of Justice</b>		
040007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects	120,000,000	18,931,559

05	Social	27,838,050,000	3,679,955,981
<b>051400100100</b>	<b>Ministry of Women Affairs &amp; Social Development</b>		
060300	Women Development Programme	60,000,000	3,971,000
060301	Reformatory School K/Hausa	2,000,000	
060302	Child Development Programme	10,000,000	
060304	Planning Research & Statistics for Women and Social Development	6,250,000	
060306	V V F Hostel Jahun	5,000,000	906,000
060308	Government Zonal Social Welfare Offices	15,000,000	
<b>051400100200</b>	<b>Jigawa State Rehabilitation Board</b>		
060308	Government Zonal Social Welfare Offices		
060310	Social Welfare Programme Activities	2,100,000,000	
060311	Social Rehabilitation Programme Activities	37,000,000	1,400,000
<b>051700100100</b>	<b>Ministry of Education, Science &amp; Technology</b>		
060014	Development and Maintenance of Senior Secondary School Structures and Facilities	1,500,000,000	64,433,691
060015	Procurement Schools Furniture for Senior Secondary Schools	180,000,000	422,714,350
060016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	100,000,000	
060017	Ministry of Education State Headquarters and Zonal Offices	230,000,000	24,885,000
060037	Global Partnership for Education Support Program in Jigawa State (World Bank Supported)	3,250,000,000	314,771,241
060038	Establishment of Jigawa State College of Remedial Studies, Babura	200,000,000	6,999,500
<b>051700300100</b>	<b>State Universal Basic Education Board</b>		
060002	Basic Education - Provision Primary & Junior Secondary Structures	5,572,000,000	1,775,250,538
060004	SUBEB Headquarters Special (Basic) Education Programme	60,000,000	
060005	Basic Education - Rehabilitation & Major Maintenance of Primary and Junior Secondary School Structures	30,000,000	
060006	Islamic / Quranic Education for Primary & Junior Secondary Schools	752,000,000	21,796,204
060007	Procurement of Instructional Materials and Furniture for Basic Education	230,000,000	
060008	Basic Education Food and Nutrition Interventions and Support	6,000,000	
060010	UBEC Basic Education Special Intervention Programme (Capacity Building and Instructional Materials)	300,000,000	
060039	Special (Basic ) Education Programme	40,000,000	
<b>051700800100</b>	<b>Library Board</b>		
060033	Development of Libraries	24,000,000	
<b>051701000100</b>	<b>Agency for Mass Education</b>		
060032	Adult Mass Literacy Programme	70,000,000	
060034	Basic and Post Literacy Remedial & Continuing Education	50,000,000	13,700,000
060035	Women Vocational Education Centres	10,000,000	
<b>051701100100</b>	<b>Nomadic Education Agency</b>		
060011	Nomadic Basic Education Projects (Structures and Facilities)	10,000,000	
060012	Nomadic Basic Education (Furniture and Instructional Materials)	68,000,000	
<b>051701800100</b>	<b>Jigawa State Polytechnic</b>		
060027	Jigawa State Polytechnic Projects	540,000,000	
<b>051701800200</b>	<b>Biyaminu Usman Polytechnic Hadejia</b>		
060030	Biyaminu Usman Polytechnic Programmes	150,000,000	
<b>051701900100</b>	<b>Jigawa State College of Education</b>		
060025	College Of Education (Projects and Programmes )	524,000,000	

<b>051702100100</b>	<b>Sule Lamido University</b>		
060031	Sule Lamido State University Kafin Hausa (Projects and Programmes)	2,200,000,000	
<b>051705500100</b>	<b>Science &amp; Technical Education Board</b>		
060019	Science and Technical Schools Structures and Facilities	160,000,000	
060020	Procurement Schools Furniture for Science, Technical and Vocational Schools	60,000,000	
060021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools	100,000,000	
060022	Establishment / Upgrading of Science, Technical & Vocational Schools	64,000,000	
<b>051705600100</b>	<b>Jigawa State Scholarship Board</b>		
010005	Special Expenditure (Scholarship Board)	20,000,000	
<b>051705600200</b>	<b>Dutse Model / Capital School</b>		
060018	Dutse Model & Capital Schools Projects	41,000,000	
<b>051706000100</b>	<b>Jigawa State College of Islamic Legal Studies</b>		
060028	College Of Islamic Legal Studies Programmes	192,000,000	8,061,947
<b>051706100100</b>	<b>Institute of Information Technology</b>		
060029	Institute For Information Technology Projects	170,000,000	22,444,092
<b>051706300100</b>	<b>Islamic Education Bureau</b>		
060023	Senior Sec. Islamic/Quranic Education School Programme (Structures & Facilities)	613,000,000	2,835,736
060036	Procurement of School Furniture and Instructional Materials for Islamic & Quaranic Education Senior Secondary Schools (IFB)	166,500,000	
<b>051706400100</b>	<b>Bamaina Academy</b>		
060009	Bamaina Academy Projects	60,000,000	
<b>052100100100</b>	<b>Ministry of Health</b>		
060204	Establishment Of Operational Research Unit	10t	
060206	World Bank Supported Save One Million Lives Health Program	475,000,000	98,800,000
060211	Malaria Control Booster Programme	10,000,000	
060212	HIV / AIDS Control Complementary Programme	30,000,000	
060213	Leprosy Referral and T. B. Hospital Hadejia	27,000,000	
060215	Establishment Of Health & Demographic Research Centre	5,000,000	
060216	Health Management Information Dbase Development	8,000,000	
060218	Improvement Of General Hospitals	1,000,000,000	192,230,244
060219	Ophthalmic Unit In Some General Hospitals	20,000,000	790,000
060220	Psychiatric Hospital Kazaure	10,000,000	
060221	Primary Eye Care Onchocerciasis	10,000,000	
060222	Jigawa State Drug Management Agency ( J I M S O )	10t	
060223	Upgrading Of B/Kudu, Hadejia and Kazaure General Hospitals	600,000,000	291,140,121
060225	Free Maternal and Child Health Programme in Secondary Hospitals	900,000,000	225,000,000
060227	Federal Govt. (SDGs) Supported Community Health Insurance Counter funding	10,000,000	
060228	College Of Nursing & Midwifery B/Kudu	90,000,000	
060229	School Of Health Technology Jahun	100,000,000	
060230	School Of Nursing Hadejia	100,000,000	
060231	Establishment Of Community Midwifery School Babura	300,000,000	
060232	JIMSO Medical & Drug Supplies (Drug Revolving Fund Operations)	1,200,000,000	

<b>052100200100</b>	<b>Jigawa State Agency for the Control of AIDS</b>		
060210	SACA HIV / AIDS Control Programme	60,000,000	
<b>052100300100</b>	<b>Primary Health Care Development Agency</b>		
060201	Upgrading Of Primary Health Centres	862,000,000	
060202	Primary Health Care Programmes / Projects	260,000,000	
060203	PHCD Health System Programmes	15,000,000	
060207	Supplementary Immunization Activities	300,000,000	
060208	Food and Nutrition (Health) Programme Activities	215,000,000	
<b>052111600100</b>	<b>Rasheed Shekoni Specialist Hospital</b>		
060224	Rasheed Shekoni Specialist Hospital, Dutse	95,000,000	
<b>052300100100</b>	<b>Ministry of Information Youths, Sports and Culture</b>		
010100	Public Enlightenment and Information Equipment	3,000,000	20,380,500
010101	Social Re-Orientatation & Mobilization	2,000,000	
010111	Fanisau NYSC Permanent Orientation Camp	10,000,000	720,000
010112	Arts, Exhibition and Multimedia Censorship	5,000,000	
<b>052300200100</b>	<b>History and Culture Bureau</b>		
010105	Archives and Reference Library	5,000,000	612,000
010106	Open Air Theatre Dutse	5,000,000	
010107	Development Of Historical Sites		
<b>052300300100</b>	<b>Jigawa State Television</b>		
010103	Jigawa State Broadcasting Corporation (Television)	50,000,000	
<b>052300400100</b>	<b>Jigawa State Broadcasting Corporation (Radio)</b>		
010102	Jigawa State Broadcasting Corporation (Radio)	164,000,000	368,956
<b>052300500100</b>	<b>Jigawa State Printing Press</b>		
010104	Government Printing Press	100,000,000	
<b>052300700100</b>	<b>Jigawa State Sports Council</b>		
010108	Stadium and Sports Development	90,000,000	10,000,000
010109	Improvement Of Hadejia Township Stadium	10,000,000	
<b>053500100100</b>	<b>Ministry of Environment</b>		
060100	Forest Nurseries Development and Production Of Seedlings	40,000,000	20,795,648
060101	Forest Shelterbelt and Natural Forest Reserve Development	25,000,000	13,721,290
060102	Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)	10,000,000	
060103	Development Of Industrial Crops Trees (Gum Arabic, Jetropha, etc)	20,000,000	
060104	Environmental Research and Data Base Development	2,800,000	
060105	Second Forestry Project Structures & Facilities	5,000,000	
060107	Natural Lakes Conservation	17,000,000	
060108	Nature Conservation Programme	4,500,000	
060111	Pollution Control Program	7,000,000	
060112	Dutse Erosion Control	120,000,000	24,089,083
060116	Flood and Erosion Control Projects / Structure	320,000,000	97,138,840

<b>053501600100</b>	<b>Jigawa State Environmental Protection Agency (JISEPA)</b>		
060110	Environmental Health & Sanitation Services	50,000,000	
060113	Flood and Erosion Control Projects / Maintenance	18,000,000	
<b>053505600100</b>	<b>Alternative Energy Agency</b>		
060115	Bio-Mass and other Renewable Energy Development	50,000,000	
<b>055100100100</b>	<b>Ministry Of Local Government</b>		
010004	Ministry For Local Government Special Expenditure and Projects	23,000,000	
<b>020510</b>	<b>Community &amp; Self-Help Development Support</b>	2,000,000	

