



JIGAWA STATE

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FIRST QUARTER
[January to March]

Budget Implementation Report

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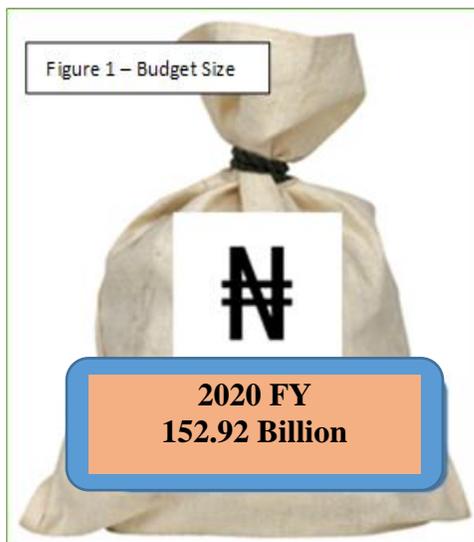
1.0 – Introduction

Budget implementation monitoring is an important activity that assist to uncover whether or not budget execution is on course as planned towards achieving the objectives. Apart from comparing actual income and expenditure or cash flow against projected income, the report help to safeguard the funds and ensures that they are spent as authorised. In line with good practice, this brief Report presents an assessment of the implementation of 2020 Approved Budget during the first quarter of 2020 Fiscal year (FY). The main purpose of the report is to gives an insights and keep people well-informed on the performance of various income and expenditure components of the budget during the Q1 period based on variance analysis of the approved budget estimates and pro-rated actual expenditure.

The report is divided into four sections. As would be seen, section 1 gives a brief introduction while session 2 highlighted on the 2020 Approved Budget profile as it relates to budget size, theme of 2020 budget & its major objectives and picture of the income and expenditure components. The First Quarter Performance Appraisal of the 2020 Budget, as the main body of the report, was squarely dealt with under section 3. In this section, the general and specific assessment of revenue and expenditure outturns on all aspects of the 2020 budget and their implementation level for the first quarter of the year were presented. The report finally ended with conclusion and recommendations under a separate section which will assist the policy-making and decision-taking bodies to take appropriate measures and actions.

2.0 - The 2020 Approved Budget Profile

The sum of One Hundred and Fifty-Two Billion, Nine Hundred and Twenty Million Naira (₦152,920,000,000) was appropriated as the total budget size for the 2020 Fiscal year as under Law No. 11 of 2019. The 2020 Budget, tagged “*Budget of Sustained Economic Growth and Social Transformation - Meeting the Next Level Agenda*” was planned to add-on the achievement of 2019 to attain the agenda of the renewed mandate for another 4-year term. Consistent with the provision of the overarching State policy document (i.e., the State Comprehensive Development Framework), the 2020 budget of the State has the following as its major objectives among others:



- i. Expanding access to and quality of human development services particularly in the area of Education, Health and Economic Empowerment;
- ii. Addressing the issue of out-of-school children and malnutrition among children;
- iii. Pursuit of multi-sectoral social protection programs that prioritize children and women;
- iv. Improved Local Governance and Community mobilization for participation in the socioeconomic development process.

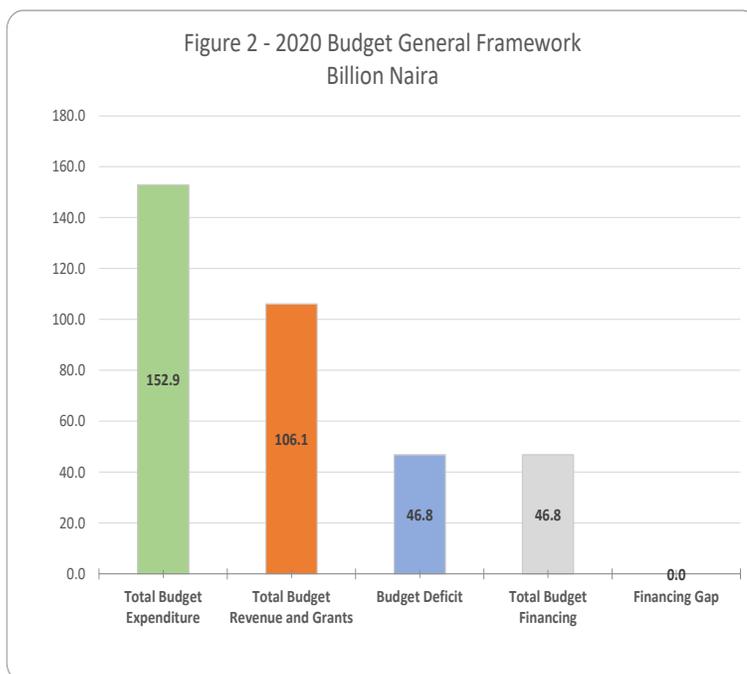


Table 1 - Consolidated Income Positions

Items	Budget Components	2020 Approved Estimates	Proportion of Total Budget
Consolidated Income			
1	Estimated Recurrent Revenue		
i.	Local revenue	15,331,000,000	10.0%
ii.	Statutory Allocation	49,210,000,000	32.2%
iii.	Other Statutory Receipts (Excess Crudeoil, Exchange Rate Differentials, etc)	4,500,000,000	2.9%
iv.	Value Added Tax	18,889,000,000	12.4%
v.	Local Govt Contribution for Primary Education Personnel Cost	20,180,000,000	13.2%
	Total Recurrent Income	108,110,000,000	70.7%
2	Capital Receipts		
i.	Transfer from General Reserves	13,848,000,000	9.1%
ii.	Grants & Reimbursements and Other Capital Receipts	25,572,000,000	16.7%
iii.	External Loans	4,550,000,000	3.0%
iv.	Internal Loans	840,000,000	0.5%
	Total Capital Receipts	44,810,000,000	29.3%
	Total Estimated Financial Resources	152,920,000,000	100.0%

Income Side of the Budget: The sum of N108.11 billion which is equivalent to 70.7% of the total income was estimated as Recurrent Revenue, while N44.81 billion equivalent to 29.3% was the estimated income for the financing of 2020 Budget. As shown in Table 1 below, over 47.5% of the approved estimated income was expected to come from Federal Transfers comprising of Statutory Allocation, Value Added Tax and other periodic residual receipts like the Excess Crude Oil Receipts. The estimated income from these three sources amounted to about ₦72.6 billion, out of which 68% is expected to come from statutory allocation. About N20.18 billion equivalent to 13.2% of the total

incomes is expected to come from Local Governments as Contribution for Primary Education Financing which is considered as Financing Item. The sum of ₦15.331 billion was estimated as the revenue to be locally generated which would barely finance 10% of the total estimated expenditure outlay.

Other incomes for the financing of the budget included the 2020 Opening Balance of ₦13.848 billion equivalent to 9.1% of the total estimated income; Grants & Reimbursement and other Capital Receipts of ₦25.572 billion equivalent to 16.7% and External & Internal Loans of ₦5.39 billion, equivalent to slightly less than 3%.

Expenditure side of the Budget: The Expenditure components of the Approved Estimates as presented in Table 2 indicated that 50.1% and 49.9% were earmarked for the financing of Recurrent and Capital Expenditure respectively. As for Stabilization and Contingency Funds, the sum of N5.2 billion equivalent to 3.4% was set aside. Public Debt Charges for Internal / External Loans and contractual liabilities to the tune of N4.15 billion were included under Recurrent Expenditure components.

Table 2 - Consolidated Expenditure Positions

Items	Budget Components	2020 Approved Estimates	Proportion of Total Budget
Expenditure			
i	Personnel Costs (LEAs Inclusive)	45,137,000,000	29.5%
ii	Other Recurrent Expenditure	22,050,000,000	14.4%
iii	Public Debt Charges	4,150,000,000	2.7%
iv	Stabilization	700,000,000	0.5%
v	Contingency Fund	4,500,000,000	2.9%
	Total Recurrent Expenditure (B+D+E)	76,537,000,000	50.1%
2	Capital Expenditure	76,383,000,000	49.9%
	Total Budget Size	152,920,000,000	100.0%

3.0 – First Quarter Performance Appraisal of the 2020 Budget

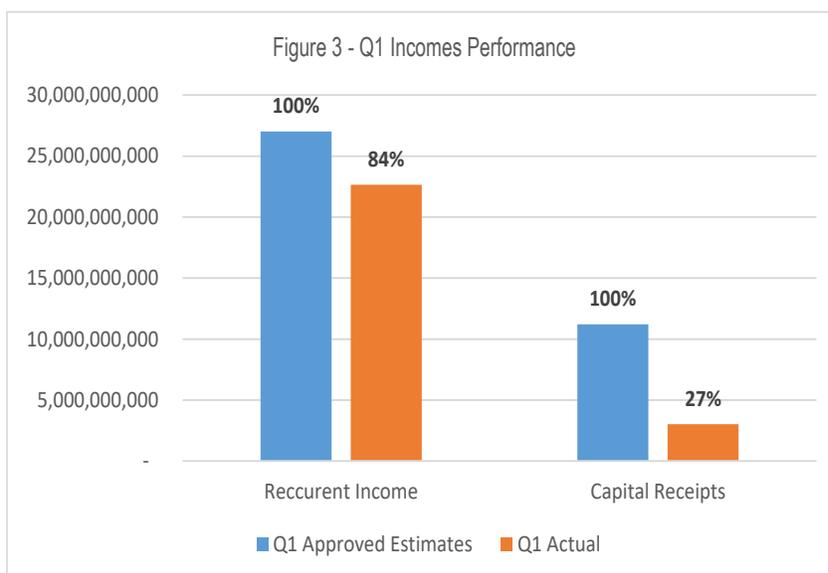
The general assessment of revenue and expenditure outturns which depicts the 2020 budget implementation level for the first quarter of the year is shown in Table 3. This assessment as indicated in the Table vividly shows a positive variance of about 2% on the income side and a negative variance of about 35% on the expenditure side. In other words, while income performance was above expectation, the expenditure performance could be described as being below expectation.

Table 3 - Q1 Consolidated Income and Expenditure Positions

Budget Components	2020 Approved Estimates	Outturns (Jan - March)	Prorated Performance (%)	Variance
Incomes:				
(i) Recurrent Incomes	108,110,000,000	22,658,224,629.06	84%	85,451,775,370.94
(ii) Capital Receipts	44,810,000,000	16,471,460,610.88	147%	28,338,539,389.12
Total Incomes	152,920,000,000	39,129,685,239.94	102%	113,790,314,760.06
Expenditure:				
(i) Recurrent Expenditure	76,537,000,000	16,362,974,337.43	86%	60,174,025,662.57
(ii) Capital Expenditure	76,383,000,000	8,591,769,560.17	45%	67,791,230,439.83
Total Expenditure	152,920,000,000	24,954,743,897.60	65%	127,965,256,102.40
End of Quarter Positions		14,174,941,342.34		

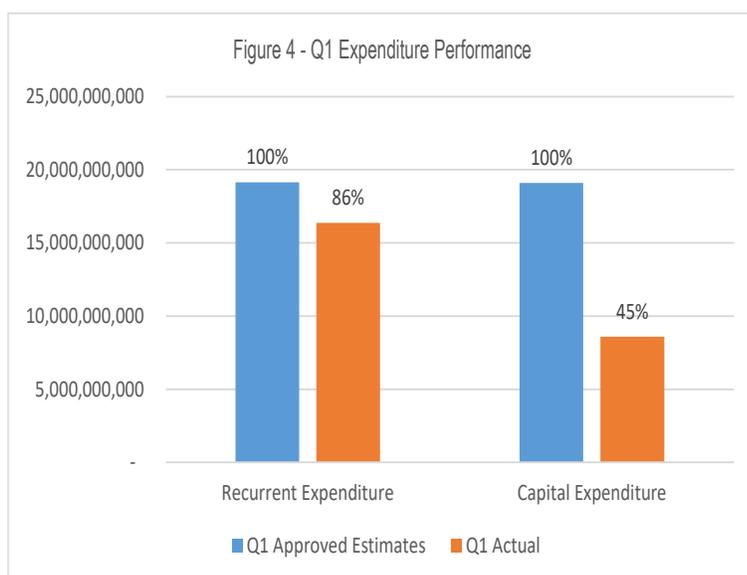
On the assessment of the income side of the Budget, the total outturn amounted to slightly over ₦39.13 billion equivalent to about 102% performance i.e a positive variance of 2% compared to the pro-rated approved income estimates. This was made with high expectation that the 2020 Estimated Opening Balance of about ₦13.848 billion as the balance brought forward from 2019 Fiscal Year would accrued but this turn out to be N13.46 billion at the end of 2020 Board

of survey exercise. The implication of this in relation to the performance is that the total income receipts and capital receipt at the end of Q1 would have been 67% and 27% respectively as against the 102% and 147% as indicated in Figure 3. This pointed out that the outturns on both total income and capital receipts were affected by the actual figure established by the Board of Survey. Thus, the overall performance on the income side during the period under review without considering the 2020 Opening Balance was only about 67% on pro-rata basis which gives a negative variance of almost 33%. Connected to this situation was that, even though Table 3 showed the overall positive variance of about 2%, the overall performance with respect to income receipts was considered to be below



average during the first quarter of the year. This was not unconnected with weak performance of the recurrent incomes which was assessed to be almost 84%, with a negative variance of about 16%, as shown in Figure 3. Some of the recurrent incomes that contributed to 'below average performance' resulting to negative variance in this quarter included Excess Crude with only 32.13% and Other Revenues of Ministry of Finance 50.6%. It is noteworthy that the other Revenues of Ministry of Finance estimated incomes included SFTAS Grants of N2.76 billion and there was no disbursement within the first quarter of the year, which among others accounted in the negative variance. As full analysis of Revenue performance would be seen under section 3.1 below, with exception of Local Governments Contribution for Primary Education Financing which is taken as outlier only Statutory Allocation performed within the acceptable level.

As for the overall performance on the expenditure side, lower part Table 3 indicated that as low as 65% was recorded (a negative variance of almost 35%).



While this unwarranted performance was largely contributed by a very weak performance of the Capital Expenditure with reported total outturn of about ₦8.592 billion equivalent to only about 45% on pro-rata basis. Though large proportion of variance was contributed by low outturns of Capital Expenditure, Total Recurrent Expenditure outturn has also accounted as only about ₦16.363 billion or about 86% of pro-rated performance was recorded (Refer to Figure 4). Further appraisal of the details of the recurrent expenditure performance which gives more

picture on personnel and overhead costs performance would be given under section 3.2 of this report.

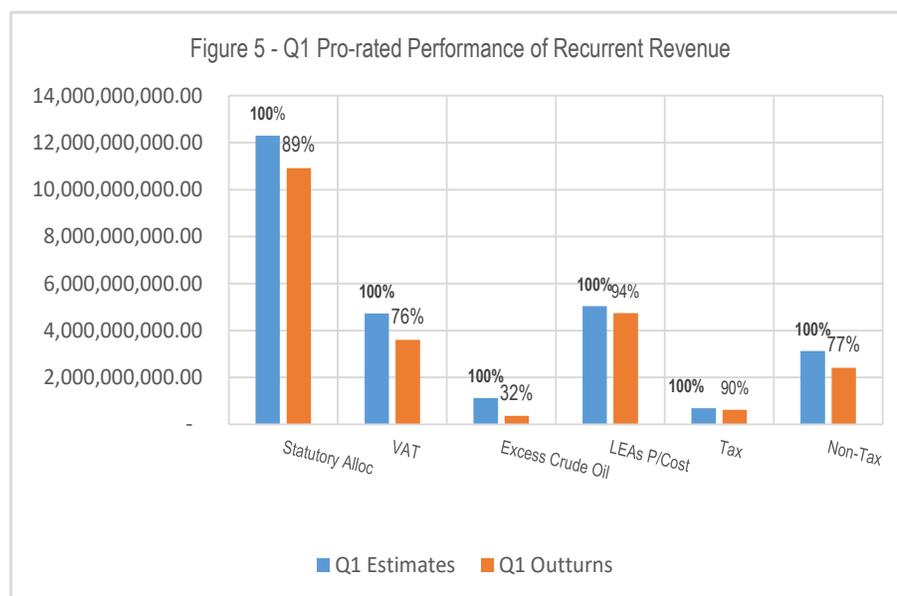
3.1 - Revenue Performance

The overall Revenue performance is presented under Table 4 below as detailed by the various revenue components during the first quarter. While the total recurrent income performance was about 84%, that of total Capital Receipts fall within the region of 27% net of 2020 Opening balance which comes en-bloc at the beginning of the year.

Table 4 - Consolidated Income Positions

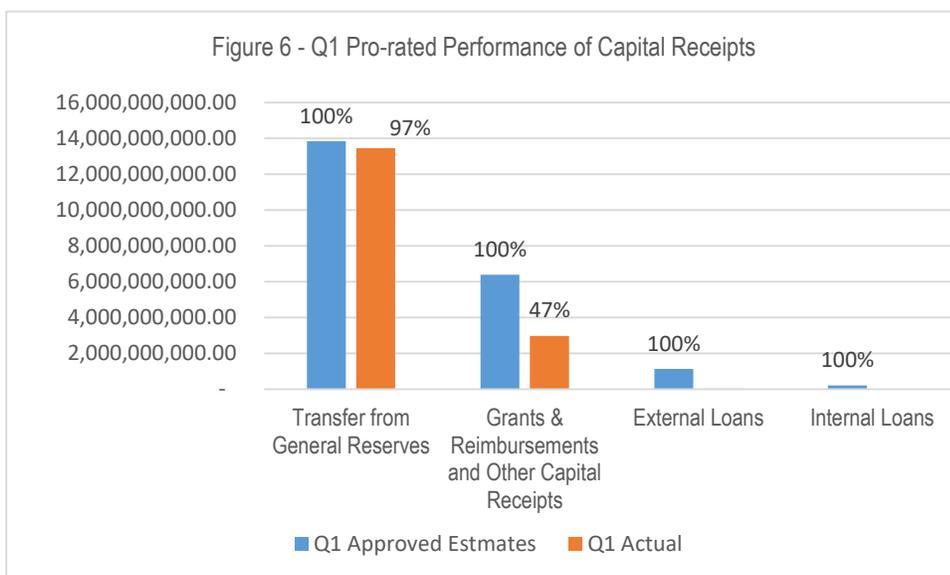
Items	Budget Components	2020 Approved Estimates	Outturns (Jan-March)	Pro-rated Performance (%)	Variances
Consolidated Income Positions					
1	Estimated Recurrent Revenue				
i.	Local revenue	15,331,000,000	3,039,089,770.31	79.3%	12,291,910,229.69
ii.	Statutory Allocation	49,210,000,000	10,913,924,192.16	88.7%	38,296,075,807.84
iii.	Other Statutory Receipts (Excess Crude oil, Exchange Rate Differentials, etc)	4,500,000,000	361,433,641.70	32.1%	4,138,566,358.30
iv.	Value Added Tax	18,889,000,000	3,600,500,759.19	76.2%	15,288,499,240.81
v.	Local Govt Contribution for Primary Educ. Personnel Cost	20,180,000,000	4,743,276,265.70	94.0%	15,436,723,734.30
	Total Recurrent Income	108,110,000,000	22,658,224,629.06	83.8%	85,451,775,370.94
2	Capital Receipts				
i.	Transfer from General Reserves	13,848,000,000	13,460,189,710.80	388.8%	387,810,289.20
ii.	Grants & Reimbursements and Other Capital Receipts	25,572,000,000	2,980,083,015.58	46.6%	22,591,916,984.42
iii.	External Loans	4,550,000,000	31,187,884.50	2.7%	4,518,812,115.50
iv.	Internal Loans	840,000,000	-	0.0%	840,000,000.00
	Total Capital Receipts	44,810,000,000	16,471,460,610.88	147.0%	28,338,539,389.12
H	Total Estimated Financial Resources	152,920,000,000	39,129,685,240	102.4%	113,790,314,760.06

The in-depth analysis of the performances of various revenue components as relate to the recurrent incomes and capital receipts are depicted in Table 4. As it shows, the total Estimated Financial Resources being aggregated performance without recognizing 2020 Opening Balance stood at about 67% during the first quarter. The Figure 5 also showed that, apart from Statutory Allocation that indicated a variance of about 11% which was a good performance, Local revenue, Other Statutory receipts (Excess Crude Oil, Exchange rate differentials, etc) and Value Added Tax indicated negative variances of 21%, 68% and 24% respectively. The Local Governments Contribution for Primary Education Personnel cost, which is more of financing item treated as contra-entry showed variance of 6%. Thus, net of Local Governments Contribution for Primary Education Personnel cost the total recurrent income performance would be reduced to slightly over 66% from about 84%. Going by this analysis, the implication would be on the financing of Capital expenditure programme, as ideally it is the positive balance of total recurrent revenue that goes to financing the implementation of capital expenditure.



The total capital receipts and total estimated financial resources performance of 147% and slightly over 102% respectively were boosted by 2020 Opening Balance which alone showed a performance of about 389% being considered as 'one-off' in the first quarter. This Balance when considered as Outlier, the total capital receipts and total estimated financial resources performance would be about 27% and 67% equivalent to the negative variances of about 73% and 33% respectively. Further analysis revealed that only about 47% and 3% were reported as first quarter outturns in respect of Grants & Reimbursement and External Loan drawdown respectively, while there was no any drawdown in respect of Internal Loan.

To give a detail contribution of each item of Capital Receipts picture with the first quarter of the year, Domestic and Foreign Aids & Grants only 3% out N4.311 billion was accessed from GPE World Bank Grants and Unicef Primary Health Care Grants; a total of about 55% was



drawdown out of N21.261 billion from Other Capital Receipts (TETFunds, UBEC Intervention, Water supply & Sanitation Grants, Save-One-Million-Lives, etc) from various sectors while about 3% out of N5.39 billion was drawdown as Loan. Refer to figure 6 and appendix for more details.

Generally, the overall analysis of revenue performance during the first quarter could be said to be unsatisfactory considering level of variances under both Recurrent and Capital Receipts. These call for more concerted proactive actions towards improving Local Revenue Collections and in accessing more Grants that tight to capital projects. With a liquidity of about N14.423 billion to be carried forward to the Q2 it is expected to invest them in the implementation of capital projects which would impliedly improve the performance of the next quarter.

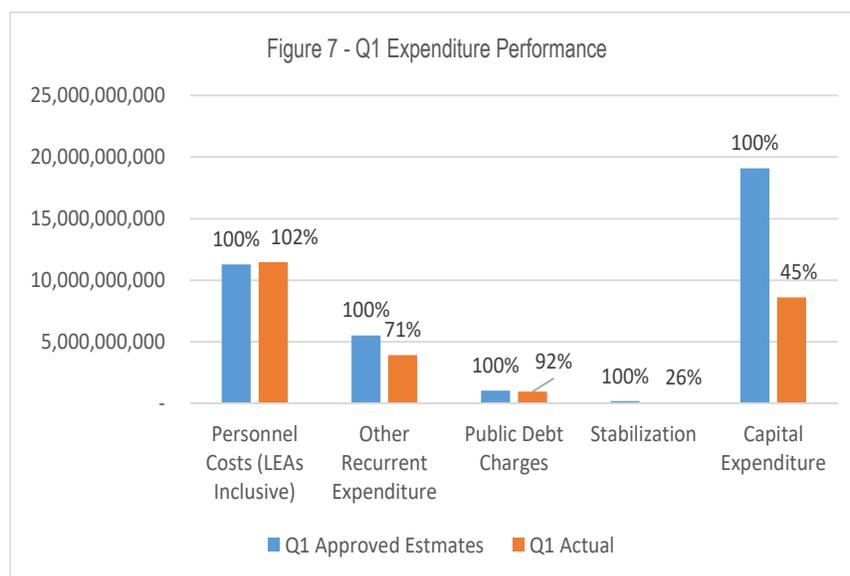
3.2 - Expenditure Appraisal

As mentioned earlier the 2020 Approved Budget consisted of Recurrent Expenditure of N76.537 billion equivalent to about 50.05% and Capital Expenditure of N76.383 billion equivalent to 49.95%. From the details of the available reports from implementing Agencies

Figure 5 - Expenditure Components					
1	Recurrent Expenditure				
i	Personnel Costs (LEAs Inclusive)	45,137,000,000	11,452,600,673.33	101.5%	33,684,399,326.67
ii	Other Recurrent Expenditure	22,050,000,000	3,906,093,835.21	70.9%	18,143,906,164.79
iii	Public Debt Charges	4,150,000,000	958,029,828.88	92.3%	3,191,970,171.12
iv	Stabilization	700,000,000	46,250,000.01	26.4%	653,749,999.99
v	Contingency Fund	4,500,000,000		0.0%	4,500,000,000.00
	Total Recurrent Expenditure	76,537,000,000	16,362,974,337.43	85.5%	60,174,025,662.57
					-
2	Capital Expenditure	76,383,000,000	8,591,769,560.17	45.0%	67,791,230,439.83
	Total Budget Size	152,920,000,000	24,954,743,897.60	65.3%	127,965,256,102.40

the actual performance of the first quarter indicated that about 86% and 45% were revealed for Recurrent and Capital Expenditure respectively as indicated in Table 5. The Table, as per the available records indicated an aggregate outturn amounting to about N24.955 billion equivalent to slightly over 65% of the total pro-rated Expenditure estimates of N38.23 billion.

Further analysis of the Recurrent Expenditure performance of the first quarter in pro-rata basis indicated a personnel cost performance of about 102% (a positive variance of about 2%) including LEAs Personnel Costs being financed by LGAs, while only about 71%, 92% and 26% were recorded as the performances of Other Recurrent Expenditure (Overhead costs), Public Debt Charges and Stabilization respectively.



The Contingency Fund has no effect as per as the Q1 implementation is concern. However, in-depth appraisal of the performance of personnel costs, excluding that of LEAs, would reveal a pro-rated performance of 108% (a positive variance of about 8%). This variance was anticipated and accounted for in the Contingency Fund provision as a result of increase in the N30,000 minimum wages for staff under General

Scale and consequential increases in others. The actual salary expenditure trend is being monitored and appropriate action would be taken for their formalization. As shown in the table 5, it could be deduced that while personnel costs performed very satisfactorily as indicated by the outturns, capital expenditure recorded unsatisfactory performance with as much as 56% negative variance. A negative expenditure variance means budget implementation was not on tract to deliver its objectives. However, it is expected that with about N14.423 billion as liquidity position to be carried forward to Q2, all thing being equal, would principally improve the performance of Capital Expenditure and predictably close the wide variances established in the Q1.

4.0 Conclusion and Recommendation

From what had transpired so far it could be concluded that 2020 budget performance of Q1 was below expectation or unsatisfactory going by the discovery on both the revenue and expenditure components of the budget. Though overall assessment indicated excess of total Income over total expenditure, a positive liquidity position on that matter, the situation as far as the next quarter is concern might not have been all that better, considering the inflicting effect of COVID 19 Pandemic which would exert pressure on both economic and social conditions, as the State is heavily dependent on Statutory allocation and other Federally collected Revenues. This is to say that, the effect of this Pandemic would have a negative effect on both budgetary outputs and outcomes in some of the service delivery sectors which has direct implication in achieving the budgetary objectives.

In view of the foregoing and the situation at stake, some deliberate actions need to be taken to record some improvement in ensuing quarters. Some of the proffered recommendations included the following:

- i. More effort should be made in improving the internally generated revenues. The system of revenue collection should be closely monitored by all Accounting officers. Effort should also be made to diversify revenue sources and appropriately expand tax nets.
- ii. The policy of giving more priority on completion of ongoing projects before embarking on new ones is a decision in a right direction and is therefore recommended to be continued.
- iii. Considering the social and economic implication of COVID 19 Pandemic, review of 2020 Budget is highly recommended. The review should first admit and consider the completion of priority ongoing projects that have multiplier effect.
- iv. Linked to item iii above, Government should consider the review of monthly standing orders and other recurrent overhead costs to be in tune with current realities.

APPENDICES

Jigawa State Estimates, 2020

Appendix 1 - Revenue Outturns (First Quarter - January to March)

Administrative Code	Item Description	Approved Estimates 2020	January	February	March	1st Quarter Total	1st Quarter (Pro-rated Performance)	Balances
	Recurrent Receipts Summary	108,110,000.00	8,024,086,293.36	7,511,939,012.21	7,122,199,323.49	22,658,224,629.06	83.83%	85,451,775,370.94
110101	Statutory Allocation	49,210,000.00	4,059,047,255.25	3,640,162,853.34	3,214,714,083.57	10,913,924,192.16	88.71%	38,296,075,807.84
110102	Value Added Tax	18,889,000.00	1,316,541,204.74	1,179,759,985.11	1,104,199,569.34	3,600,500,759.19	76.25%	15,288,499,240.81
110103	Excess CrudeOil and Other Federal Statutory Transfers	4,500,000.00	111,107,554.48	140,886,869.15	109,439,218.07	361,433,641.70	32.13%	4,138,566,358.30
120213	LGA Contribution Prim. Edu. (100%)	20,180,000.00	1,584,992,065.86	1,584,992,093.46	1,573,292,106.38	4,743,276,265.70	94.02%	15,436,723,734.30
120101	State Taxes (BIR)	2,790,000.00	254,630,220.52	181,309,703.54	189,681,082.19	625,621,006.25	89.69%	2,164,378,993.75
120201	Other Ministry of Finance Revenues	4,669,204.00	67,380,770.07	17,279,713.80	506,019,829.94	590,680,313.81	50.60%	4,078,523,686.19
120213	Recurrent Receipts / Reimbursements from Local Govts.	3,662,000.00	321,306,595	353,311,876	314,626,860	989,245,330.82	108.06%	2,672,754,669.18
120201	Other MDAs Recurrent Revenues	4,209,796.00	309,080,627.60	414,235,917.53	110,226,574.30	833,543,119.43	79.20%	3,376,252,880.57
	Other Ministry of Finance Revenues	4,669,204.00	67,380,770.07	17,279,713.80	506,019,829.94	590,680,313.81	50.60%	4,078,523,686.19
120201	Other Ministry of Finance Recurrent Revenues	1,909,204.00	67,380,770.07	17,279,713.80	506,019,829.94	590,680,313.81	123.75%	1,318,523,686.19
120213	Federal Grants and Reimbursements (SFTAS)	2,760,000.00	0	0	0	-	0.00%	2,760,000,000.00
	Recurrent Receipts from Local Govts (Financing Items)	3,662,000.00	321,306,595	353,311,876	314,626,860	989,245,331	108.06%	2,672,754,669.18
18012	Grants & Reimbursement from Local Govts. (Special Services)	480,000.00	39,820,999.95	39,820,999.95	39,820,999.95	119,462,999.85	99.55%	360,537,000.15
18012	Grants & Reimbursement from Local Govts. (Min of Local Govt.)	175,000.00	22,146,787.40	19,930,310.02	18,280,116.68	60,357,214.10	137.96%	114,642,785.90
18012	Grants & Reimbursement from Local Govts. (State University)	318,000.00	31,779,822.26	64,311,194.09	39,036,031.05	135,127,047.40	169.97%	182,872,952.60
18012	Grants & Reimbursement from Local Govts. (Min of Water Res.)	744,000.00	50,106,583.00	52,473,210.00	49,971,250.00	152,551,043.00	82.02%	591,448,957.00
18012	Grants & Reimbursement from Local Govts. (Min of Works)	1,178,000.00	98,234,800.00	98,234,800.00	98,234,800.00	294,704,400.00	100.07%	883,295,600.00
18012	Grants & Reimbursement from Local Govts. (Local Govt Audit)	175,000.00	20,948,977.74	22,146,787.41	19,930,309.90	63,026,075.05	144.06%	111,973,924.95
18012	Grants & Reimbursement from Local Govts. (LGSC)	250,000.00	40,085,624.49	45,293,574.81	38,502,352.12	123,881,551.42	198.21%	126,118,448.58
18012	Grants & Reimbursement from Local Govts. (Rehabilitation Board)	227,000.00	10,763,000.00	3,431,000.00	3,431,000.00	17,625,000.00	31.06%	209,375,000.00
18012	Grants & Reimbursement from Local Govts. (PHCD Agency)	95,000.00	7,420,000.00	7,670,000.00	7,420,000.00	22,510,000.00	94.78%	72,490,000.00
18012	Grants & Reimbursement from Local Govts. (SIEC)	20,000.00	0	0	0	-	0.00%	20,000,000.00

Administrative Code	Item Description	Approved Estimates 2020	January	February	March	1st Quarter Total	1st Quarter (Pro-rated Performance)	Balances
	Board of Internal Revenue (State Taxes)	2,790,000,000	254,630,220.52	181,309,703.54	189,681,082.19	625,621,006.25	89.69%	2,164,378,993.75
12010101	Pay-As-You-Earn (Public Sector)	2,000,000,000	237,116,679.75	137,376,807.72	136,614,639.76	511,108,127.23	102.22%	1,488,891,872.77
12010104	Stamp Duty	600,000				0.00	0.00%	600,000.00
12010112	Pay-As-You-Earn (Non-Public-Sector)	450,000,000		26,065,804.71	35,514,914.05	61,580,718.76	54.74%	388,419,281.24
12010113	Withholding Tax On Bank Deposits	60,000,000	6,733,947.59	3,372,240.07	2,544,138.54	12,650,326.20	84.34%	47,349,673.80
12010114	Withholding Tax on Non-limited Liability Company/Contractors	130,000,000	5,747,051.88	8,788,456.63	11,758,509.84	26,294,018.35	80.90%	103,705,981.65
12010401	Withholding Tax on Dividend	2,500,000	1,174.30			1,174.30	0.19%	2,498,825.70
12010402	Withholding Tax on Rent	5,000,000				0.00	0.00%	5,000,000.00
12010501	Direct Assessment Tax	15,000,000	758,200.00	644,394.41	430,380.00	1,832,974.41	48.88%	13,167,025.59
12020109	Registration of Voluntary Organization					0.00	0.00%	0.00
12020132	Motor Vehicle Licenses	18,000,000	1,850,000.00	355,000.00	1,500,000.00	3,705,000.00	82.33%	14,295,000.00
12020133	Drivers' Licenses	15,000,000	1,446,000.00	1,157,000.00		2,603,000.00	69.41%	12,397,000.00
12020149	Communication Equipment Installation Permit	5,000,000			1,056,000.00	1,056,000.00	84.48%	3,944,000.00
12020402	Mislleneous Road Traffic Registration Fees	200,000				0.00	0.00%	200,000.00
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	1,500,000	13,000.00	57,000.00		70,000.00	18.67%	1,430,000.00
12020493	Auto Mechanic Registration Fees	200,000				0.00	0.00%	200,000.00
12020494	Annual Communication Equipment Installation Fees	5,000,000				0.00	0.00%	5,000,000.00
12020495	Passenger Manifest and Way Bill	2,000,000	166,667.00	100,000.00	50,000.00	316,667.00	63.33%	1,683,333.00
12020728	Proceeds from Number Plates	80,000,000	797,500.00	3,393,000.00	212,500.00	4,403,000.00	22.02%	75,597,000.00

Administrative Code	Item Description	Approved Estimates 2020	January	February	March	1st Quarter Total	1st Quarter (Pro-rated Performance)	Balance
	Other Ministries, Departments and Agencies	4,209,796,000	309,080,627.60	414,235,917.53	110,226,574.30	833,543,119.43	79.20%	3,376,252,880.57
011100100101	Government House	100,000			10,000.00	10,000.00	40.00%	90,000.00
011100100400	Due Process & Project Monitoring Bureau	1,500,000	465,000.00	217,500.00	37,500.00	720,000.00	192.00%	780,000.00
011100100700	Pilgrim Welfare Agency	5,000,000				0.00	0.00%	5,000,000.00
011100800100	State Emergency Management Agency	10t				0.00	0.00%	-
011101300100	Administration & Finance Directorate	500,000				0.00	0.00%	500,000.00
011101300600	Chieftaincy & Religious Affairs Department	10t				0.00	0.00%	-
011101800100	Special Service Directorate	10t				0.00	0.00%	-
011101800200	Council Affairs Department	12,000,000	5,266,000.00	1,868,500.00	2,108,500.00	9,243,000.00	308.10%	2,757,000.00
012500100100	Office of the Head of State Civil Service	50,000				0.00	0.00%	50,000.00
012500100200	Establishment and Service Matters Directorate	300,000	0.00	15,500.00	0.00	15,500.00	20.67%	284,500.00
012500100300	Manpower Development and Training Directorate	500,000				0.00	0.00%	500,000.00

051701800100	Jigawa State Polytechnic	100,000,000	47,087,814.25	33,982,907.50	5,424,915.00	86,495,636.75	345.98%	13,504,363.25
051701800200	Biyaminu Usman Polytechnic Hadeja	70,000,000	22,027,880.00	5,591,225.00	1,723,650.00	29,342,755.00	167.67%	40,657,245.00
051701900100	Jigawa State College of Education	120,000,000	648,945.00	2,185.00	5,726,125.00	6,377,255.00	21.26%	113,622,745.00
051702100100	Sule Lamido University	450,000,000	8,169,341.25	3,166,000.00	780,400.62	12,115,741.87	10.77%	437,884,258.13
051705500100	Science & Technical Education Board	900,000	0.00	0.00	0.00	0.00	0.00%	900,000.00
051705600100	Jigawa State Scholarship Board	8,000,000	1,080,999.25	1,234,200.00	719,000.00	3,034,199.25	151.71%	4,965,800.75
051705600200	Dutse Model / Capital School	105,000,000	27,480,831.47	4,181,110.07	1,983,329.75	33,645,271.29	128.17%	71,354,728.71
051705600204	Administration and Finance	105,000,000	0.00	0.00	0.00	0.00	0.00%	105,000,000.00
051706000100	Jigawa State College of Islamic Legal Studies	100,000,000	30,169,700.00	13,716,090.00	9,036,573.10	52,922,363.10	211.69%	47,077,636.90
051706100100	Institute of Information Technology	163,000,000	6,841,200.00	9,440,140.00	7,267,700.00	23,549,040.00	57.79%	139,450,960.00
051706300100	Islamic Education Bureau	540,000	0.00	0.00	0.00	0.00	0.00%	540,000.00
052100100100	Ministry of Health	1,506,300,000	160,000.00	278,089,006.10	30,000.00	278,279,006.10	73.90%	1,228,020,993.90
052100100110	Babura General Hospital	12,500,000	271,200.00	304,270.00	207,180.00	782,650.00	25.04%	11,717,350.00
052100100111	Birnin Kudu General Hospital	14,100,000	3,111,125.00	3,045,215.00	3,493,388.00	9,649,728.00	273.75%	4,450,272.00
052100100112	Birniwa General Hospital	8,000,000	49,200.00	42,700.00	50,150.00	142,050.00	7.10%	7,857,950.00
052100100113	Dutse General Hospital	52,000,000	3,392,039.84	3,240,860.00	4,795,615.68	11,428,515.52	87.91%	40,571,484.48
052100100114	Gumel General Hospital	26,480,000	2,231,513.92	1,786,124.00	1,802,423.00	5,820,060.92	87.92%	20,659,939.08
052100100115	Gwaram Cottage Hospital	8,000,000	454,900.00	236,050.00	297,500.00	988,450.00	49.42%	7,011,550.00
052100100116	Hadeja General Hospital	31,490,000	2,775,189.44	2,216,690.00	2,793,734.88	7,785,614.32	98.90%	23,704,385.68
052100100117	Hadeja Tuberculosis and Leprosy Hospital	6,466,000				0.00	0.00%	6,466,000.00
052100100118	Jahun General Hospital	20,910,000	2,413,679.84	2,486,730.00	3,424,260.00	8,324,669.84	159.25%	12,585,330.16
052100100119	Kafin Hausa (Bulangu) Cottage Hospital	8,000,000	135,700.00	100,400.00	146,200.00	382,300.00	19.12%	7,617,700.00
052100100120	Kafin Hausa General Hospital	9,000,000	803,150.00	574,210.00	948,670.00	2,326,030.00	103.38%	6,673,970.00
052100100121	Kazaure General Hospital	18,000,000	2,830,706.72	2,428,785.00	3,279,442.88	8,538,934.60	189.75%	9,461,065.40
052100100122	Kazaure Psychiatric Hospital	5,000,000				0.00	0.00%	5,000,000.00
052100100123	Ringim General Hospital	9,000,000	336,040.00	399,860.00	635,385.92	1,371,285.92	60.95%	7,628,714.08
052100300100	Primary Health Care Development Agency							
052110400107	School of Nursing Birnin Kudu	25,000,000	2,276,718.00	1,078,000.00	0.00	3,354,718.00	53.68%	21,645,282.00
052110400108	School of Midwifery Birnin Kudu	19,000,000	1,717,950.00	507,000.00	0.00	2,224,950.00	46.84%	16,775,050.00
052110400109	School of Nursing Hadeja	2,000,000	0.00	0.00	0.00	0.00	0.00%	2,000,000.00
052110600100	School of Health Technology	22,000,000	0.00	0.00	0.00	0.00	0.00%	22,000,000.00
052111600100	Rasheed Shekoni Specialist Hospital	52,000,000	1,280,700.00	1,086,300.00	1,421,200.00	3,788,200.00	29.14%	48,211,800.00
052300100100	Ministry of Information Youths, Sports and Culture	1,300,000	16,000.00	0.00	99,000.00	115,000.00	35.38%	1,185,000.00
052300200100	History and Culture Bureau	850,000	0.00	0.00	0.00	0.00	0.00%	850,000.00
052300300100	Jigawa State Television	12,000,000	538,000.00	594,865.00	489,758.00	1,622,623.00	54.09%	10,377,377.00
052300400100	Jigawa State Broadcasting Corporation (Radio)	30,000,000	810,000.00	1,050,000.00	880,000.00	2,740,000.00	36.53%	27,260,000.00
052300500100	Jigawa State Printing Press	4,500,000	0.00	491,150.00	118,000.00	609,150.00	54.15%	3,890,850.00
052300700100	Jigawa State Sports Council	1,500,000	0.00	0.00	0.00	0.00	0.00%	1,500,000.00

Appendix 2 - Capital Receipts Outturns (First Quarter - January to March)

Class Code	Description of Capital Receipts Components	MDAs Responsible	2020 Approved Estimates	First Quarter Total	1st Quarter Pro-rated Performance	Balance
	Capital Receipts		44,810,000,000	16,471,460,610.88	147%	28,338,539,389
1301	Aids and Grants		4,311,000,000	33,629,184.72	3%	4,277,370,815
1401	Transfer from General Reserves		13,848,000,000	13,460,189,710.80	389%	387,810,289
1402	Other Capital Receipts		21,261,000,000	2,946,453,830.86	55%	18,314,546,169
1403	Loans / Borrowing Receipts		5,390,000,000	31,187,884.50	2%	5,358,812,116
1301	AID Domestic and Foreign		4,311,000,000	33,629,184.72	3%	4,277,370,815
130103	Domestic Grants		2,347,000,000	16,447,064.72	3%	2,330,552,935
13010303	Global Education Grants (World Bank GPE/NIPP)	MOEST	397,000,000	16,447,064.72	17%	380,552,935
13010305	Global Education Grants (World Bank - BESDA)	SUBEB	1,950,000,000	-	0%	1,950,000,000
130104	Foreign Grants		1,964,000,000	17,182,120.00	3%	1,946,817,880
13010402	Unicef Primary Health Care Grant	PHCDA	280,000,000	17,182,120.00	25%	262,817,880
13010403	Sasakawa Global Agricultural Grants	JARDA	12,000,000	-	0%	12,000,000
13010404	Rural Water Supply and Sanitation Grants	RUWASA	1,672,000,000	-	0%	1,672,000,000
1401	Transfer from Consolidated Funds to CDF		13,848,000,000	13,460,189,710.80	389%	387,810,289
140101	Transfer from General Reserves		13,848,000,000	13,460,189,710.80	389%	387,810,289.20
14010101	Expected Balance as at 1st January	MoF	13,848,000,000	13,460,189,710.80	389%	387,810,289.20
1402	Other Capital Receipts		21,261,000,000	2,946,453,830.86	55%	18,314,546,169
140202	Other Capital Receipts		21,261,000,000	2,946,453,830.86	55%	18,314,546,169
14020201	Local Government Capital Contributions	MOF	6,000,000,000	1,150,000,000.00	77%	4,850,000,000
14020201	Local Government Capital Contributions	RUWASA	1,043,000,000	-	0%	1,043,000,000
14020201	Local Government Capital Contributions	SLU	682,000,000	79,885,931.62	47%	602,114,068
14020201	Local Government Capital Contributions	PHCDA	122,000,000	30,300,000.00	99%	91,700,000
14020204	Federal Grants for Universal Basic Education	SUBEB	1,930,000,000	1,500,000,000.00	311%	430,000,000
14020205	Federal Tertiary Education Grants	Jigawa Poly	803,000,000	101,529,817.70	51%	701,470,182
14020205	Federal Tertiary Education Grants	Biyaminu Poly	486,000,000	-	0%	486,000,000
14020205	Federal Tertiary Education Grants	College of Edu	480,000,000	-	0%	480,000,000
14020205	Federal Tertiary Education Grants	SLU	1,534,000,000	27,372,500.00	7%	1,506,627,500
14020206	European Union Water Supply & Sanitation Grants	Min. of Water	260,000,000	-	0%	260,000,000
14020207	European Union Governance Reform Grants	BEPD	750,000,000	57,365,581.54	31%	692,634,418
14020208	Federal Grants Water Projects	Min. of Water	300,000,000	-	0%	300,000,000
14020208	Federal Grants Water Projects	RUWASA	400,000,000	-	0%	400,000,000
14020209	World Bank Supported Save-One- Million Lives	MOH	840,000,000	-	0%	840,000,000
14020210	African Development Bank Grants	JARDA	4,300,000,000	-	0%	4,300,000,000
14020211	Federal Grants SDGs Grants	BEPD	250,000,000	-	0%	250,000,000
14020213	Capital Loan Repayment	MoF	1,000,000,000	-	0%	1,000,000,000
14020215	Other Capital Receipts (NPFS)	JARDA	40,000,000	-	0%	40,000,000
14020215	Other Capital Receipts (Global Fund for TBL)	MOH	41,000,000	-	0%	41,000,000
1403	Loans / Borrowing Receipts		5,390,000,000	31,187,884.50	2%	5,358,812,116
140302	International Loans / Borrowings		4,550,000,000	31,187,884.50	3%	4,518,812,116
14030206	IFAD Loan & Grant	JARDA	750,000,000	31,187,884.50	17%	718,812,116
14030207	World Bank Loan (Fadama III), 'IDB Loan for Integrated Agric. & Rural Dev. 'IFAD Loan & Grant	JARDA	1,400,000,000	-	0%	1,400,000,000
14030208	Islamic Development Bank	JARDA	2,400,000,000	-	0%	2,400,000,000
140302	Domestic Loans / Borrowings Receipt		840,000,000		0%	840,000,000
14030205	Federal Mortgage Loan	Housing Auth.	840,000,000	-	0%	840,000,000

Jigawa State Estimates, 2020

Appendix 3 - Personnel Costs Outturns (First Quarter - January to March)

Org. Codes	Organizations / Sub-Organizations	2020 Approved Estimates	January to December	February	March	1st Quarter Total	1st Quarter (Pro-rated Performance)	Balance
			January					
Consolidated Estimates		45,137,000,000.00	3,839,392,988.71	3,839,079,503.42	3,774,128,181.20	11,452,600,673.33	101.5%	33,684,399,326.67
011100100101	Government House	27,200,000.00	3,172,912.85	3,172,912.85	3,172,912.85	9,518,738.55	140.0%	17,681,261.45
011100100201	Deputy Governor's Office	7,080,000.00	743,473.90	743,473.90	743,473.90	2,230,421.70	126.0%	4,849,578.30
011100100300	Directorate of Protocol	3,900,000.00	404,771.65	413,082.15	413,082.15	1,230,935.95	126.2%	2,669,064.05
011100100400	Due Process & Project Monitoring Bureau	32,000,000.00	2,712,934.90	2,712,934.90	2,815,141.40	8,241,011.20	103.0%	23,758,988.80
011100100700	Pilgrim Welfare Agency	35,840,000.00	3,014,986.40	3,014,986.40	2,964,887.40	8,994,860.20	100.4%	26,845,139.80
011100800100	State Emergency Management Agency	16,000,000.00	1,704,283.70	1,704,283.70	1,665,601.90	5,074,169.30	126.9%	10,925,830.70
011101300100	Administration & Finance Directorate	359,600,000.00	25,963,575.98	146,240,491.10	22,777,129.99	194,981,197.07	216.9%	164,618,802.93
011101300101	SSG's Office - Governor & Deputy Governor (CRFC)	16,260,000.00	1,752,435.40	1,318,843.00	1,318,843.00	4,390,121.40	108.0%	11,869,878.60
011101300200	Liaison Office Kaduna	4,800,000.00	535,584.65	535,584.65	535,584.65	1,606,753.95	133.9%	3,193,246.05
011101300300	Liaison Office Lagos	4,000,000.00	408,368.70	408,368.70	408,368.70	1,225,106.10	122.5%	2,774,893.90
011101300400	Liaison Office Kano					-		-
011101300500	Liaison Office Abuja	4,200,000.00	484,494.10	484,494.10	484,494.10	1,453,482.30	138.4%	2,746,517.70
011101300600	Chieftaincy & Religious Affairs Department	31,810,000.00	2,548,975.60	2,548,975.60	2,398,975.60	7,496,926.80	94.3%	24,313,073.20
011101400100	Research, Evaluation and Political Affairs Directorate	4,100,000.00	381,785.80	381,785.80	381,785.80	1,145,357.40	111.7%	2,954,642.60
011101800100	Special Service Directorate	23,000,000.00	246,581.97	2,461,581.97	2,372,742.17	5,080,906.11	88.4%	17,919,093.89
011101800200	Council Affairs Department	854,000.00	38,661.80	38,661.80	38,661.80	115,985.40	54.3%	738,014.60
011200100100	State House of Assembly	383,000,000.00	26,150,256.03	31,327,923.72	27,207,135.72	84,685,315.47	88.4%	298,314,684.53
011200100115	Assembly Service Commission	21,330,000.00		3,050,387.46	1,204,001.40	4,254,388.86	79.8%	17,075,611.14
012500100100	Office of the Head of State Civil Service	240,660,000.00	17,425,630.68	12,789,183.48	12,789,183.48	43,003,997.64	71.5%	197,656,002.36
012500100200	Establishment and Service Matters Directorate	438,500,000.00	48,796,282.36	43,130,271.76	43,306,362.26	135,232,916.38	123.4%	303,267,083.62
012500100400	Directorate of Salary and Pension Administration	618,500,000.00	51,942,499.42	51,942,499.42	51,949,518.32	155,834,517.16	100.8%	462,665,482.84
012500100406	State Pension	610,000,000.00	119,215,112.66	50,461,579.46	53,199,423.97	222,876,116.09	146.1%	387,123,883.91
012500100500	Manpower Development Institute	52,500,000.00	3,757,347.00	3,757,347.00	3,757,347.00	11,272,041.00	85.9%	41,227,959.00
012500100600	Guidance and Counselling Department	1,370,000.00	161,820.40	161,820.40	161,820.40	485,461.20	141.7%	884,538.80
014000100100	Office of the Auditor General	62,400,000.00	6,000,258.00	6,005,891.60	5,728,167.10	17,734,316.70	113.7%	44,665,683.30
014000100101	State Auditor General (CRFC)	5,432,000.00	566,740.80	441,954.00	441,954.00	1,450,648.80	106.8%	3,981,351.20
014000200100	Directorate of Local Government Audit	62,000,000.00	5,622,876.60	5,400,586.81	5,919,325.00	16,942,788.41	109.3%	45,057,211.59
014000200101	Office of the Auditor General Local Government Audit	5,432,000.00	566,740.80	441,954.00	441,954.00	1,450,648.80	106.8%	3,981,351.20
014700100100	Civil Service Commission	7,647,000.00	709,887.70	709,887.70	709,887.70	2,129,663.10	111.4%	5,517,336.90
014700100101	Office of the Chairman and Members CSC (CRFC)	16,158,000.00	1,079,650.00	2,098,676.76	1,330,512.00	4,508,838.76	111.6%	11,649,161.24
014700200100	Local Government Service Commission	12,500,000.00	268,427.30	268,427.30	268,427.30	805,281.90	25.8%	11,694,718.10
014700200101	Office of the Chairman and Members LCSC (CRFC)	21,330,000.00	-	-	-	-	0.0%	21,330,000.00
014800100100	State Independent Electoral Commission	7,720,000.00	797,566.60	797,566.60	797,566.60	2,392,699.80	124.0%	5,327,300.20
014800100101	Office of the SIEC Chairman and Members (CRFC)	42,270,000.00	3,796,127.00	2,949,245.00	2,949,245.00	9,694,617.00	91.7%	32,575,383.00

051701900100	Jigawa State College of Education	1,085,000,000.00	96,847,911.76	95,219,689.18	97,256,901.69	289,324,502.63	106.7%	795,675,497.37
051702100100	Sule Lamido University	856,400,000.00	71,751,063.81	80,855,251.86	76,296,430.60	228,902,746.27	106.9%	627,497,253.73
051705500100	Science & Technical Education Board	566,500,000.00	53,741,800.45	53,514,470.35	53,251,929.05	160,508,199.85	113.3%	405,991,800.15
051705600100	Jigawa State Scholarship Board	7,400,000.00	697,558.50	439,819.30	439,819.30	1,577,197.10	85.3%	5,822,802.90
051705600200	Dutse Model / Capital School	157,900,000.00	14,264,466.30	14,384,634.80	14,416,143.90	43,065,245.00	109.1%	114,834,755.00
051706000100	Jigawa State College of Islamic Legal Studies	402,000,000.00	36,042,350.12	35,874,704.12	35,937,986.56	107,855,040.80	107.3%	294,144,959.20
051706100100	Institute of Information Technology	238,500,000.00	20,074,395.81	20,323,834.41	20,208,847.63	60,607,077.85	101.6%	177,892,922.15
051706300100	Islamic Education Bureau	959,700,000.00	87,408,023.84	8,585,933.65	86,997,282.15	182,991,239.64	76.3%	776,708,760.36
051706400100	Bamaina Academy	10,640,000.00	614,007.70	576,306.40	576,306.40	1,766,620.50	66.4%	8,873,379.50
051706500100	Jigawa State College of Remedial Studies	10t				-		
052100100100	Ministry of Health	701,300,000.00	61,028,502.03	70,559,798.89	67,199,060.88	198,787,361.80	113.4%	502,512,638.20
052100100110	Babura General Hospital	205,400,000.00	18,357,711.77	18,539,406.19	18,510,697.77	55,407,815.73	107.9%	149,992,184.27
052100100111	Birnin Kudu General Hospital	418,130,000.00	36,274,388.32	36,948,217.90	37,403,000.80	110,625,607.02	105.8%	307,504,392.98
052100100112	Birniwa General Hospital	158,300,000.00	13,545,481.30	13,619,357.30	13,798,246.30	40,963,084.90	103.5%	117,336,915.10
052100100113	Dutse General Hospital	507,200,000.00	44,080,135.74	45,086,598.75	44,902,473.00	134,069,207.49	105.7%	373,130,792.51
052100100114	Gumel General Hospital	354,400,000.00	31,042,797.87	31,560,707.87	31,237,395.87	93,840,901.61	105.9%	260,559,098.39
052100100115	Gwaram Cottage Hospital	145,200,000.00	11,556,980.01	11,804,545.31	11,716,773.31	35,078,298.63	96.6%	110,121,701.37
052100100116	Hadejia General Hospital	607,700,000.00	54,568,003.66	55,847,871.66	56,157,939.66	166,573,814.98	109.6%	441,126,185.02
052100100117	Hadejia Tuberculosis and Leprosy Hospital	51,300,000.00	4,259,023.84	4,234,181.42	4,234,181.42	12,727,386.68	99.2%	38,572,613.32
052100100118	Jahun General Hospital	282,400,000.00	25,057,282.29	25,068,473.52	25,047,546.52	75,173,302.33	106.5%	207,226,697.67
052100100119	Kafin Hausa (Bulangu) Cottage Hospital	104,900,000.00	9,211,978.78	9,170,670.58	8,943,781.58	27,326,430.94	104.2%	77,573,569.06
052100100120	Kafin Hausa General Hospital	158,200,000.00	13,773,194.46	14,230,851.46	14,230,851.46	42,234,897.38	106.8%	115,965,102.62
052100100121	Kazaure General Hospital	369,300,000.00	33,876,895.00	34,200,781.00	34,120,036.96	102,197,712.96	110.7%	267,102,287.04
052100100122	Kazaure Psychiatric Hospital	40,500,000.00	3,392,072.25	3,343,146.25	3,343,146.25	10,078,364.75	99.5%	30,421,635.25
052100100123	Ringim General Hospital	267,650,000.00	23,442,871.92	24,374,898.72	24,072,453.60	71,890,224.24	107.4%	195,759,775.76
052100300100	Primary Health Care Development Agency	168,902,000.00	7,559,351.70	6,907,914.70	6,594,581.70	21,061,848.10	49.9%	147,840,151.90
052100300109	Primary Health Care Development LGA Management C	10t						
052110400107	School of Nursing Birnin Kudu	297,813,000.00	26,349,638.49	26,229,878.76	26,247,633.91	78,827,151.16	105.9%	218,985,848.84
052110400109	School of Nursing Hadejia	30,704,000.00	0.00	-	-	-	0.0%	30,704,000.00
052110600100	School of Health Technology	105,063,000.00	13,218,535.95	12,982,164.85	12,982,164.85	39,182,865.65	149.2%	65,880,134.35
052111600100	Rasheed Shekoni Specialist Hospital	850,000,000.00	76,677,964.01	77,374,185.08	77,532,347.34	231,584,496.43	109.0%	618,415,503.57
052300100100	Ministry of Information Youths, Sports and Culture	89,900,000.00	8,797,709.29	8,783,673.69	8,713,110.09	26,294,493.07	117.0%	63,605,506.93
052300200100	History and Culture Bureau	22,300,000.00	1,982,070.07	1,855,104.49	1,850,178.89	5,687,353.45	102.0%	16,612,646.55
052300300100	Jigawa State Television	52,590,000.00	5,374,987.70	5,470,589.46	5,508,764.92	16,354,342.08	124.4%	36,235,657.92
052300400100	Jigawa State Broadcasting Corporation (Radio)	99,400,000.00	8,492,623.16	8,492,623.16	8,360,760.96	25,346,007.28	102.0%	74,053,992.72
052300700100	Jigawa State Sports Council	106,408,000.00	5,294,778.91	9,742,055.51	9,742,055.51	24,778,889.93	93.1%	81,629,110.07
053500100100	Ministry of Environment	105,800,000.00	11,525,609.00	11,337,459.90	11,344,434.40	34,207,503.30	129.3%	71,592,496.70
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	301,600,000.00	28,071,673.18	28,161,629.08	28,199,316.08	84,432,618.34	112.0%	217,167,381.66
053505600100	Alternative Energy Agency	2,139,000.00	224,784.10	224,784.10	224,784.10	674,352.30	126.1%	1,464,647.70
055100100100	Ministry Of Local Government	62,000,000.00	4,824,624.30	4,824,624.30	4,824,624.30	14,473,872.90	93.4%	47,526,127.10

021500100100	Ministry of Agriculture & Natural Resources	308,054,000.00	30,515,369.77	29,891,904.86	30,046,200.46	90,453,475.09	117.5%	217,600,524.91
021502102100	Jigawa State Agricultural Research Institute	102,200,000.00	9,370,943.44	8,983,134.80	8,940,711.70	27,294,789.94	106.8%	74,905,210.06
021510200100	Jigawa State Agricultural & Rural Development Authority	356,800,000.00	34,739,586.79	34,801,556.24	33,590,447.54	103,131,590.57	115.6%	253,668,409.43
022000100100	Ministry of Finance & Economic Planning	316,000,000.00	29,883,799.15	29,800,452.65	29,712,276.55	89,396,528.35	113.2%	226,603,471.65
022000300100	Budget and Economic Planning Directorate	31,758,000.00	4,046,571.86	4,046,571.86	2,788,112.00	10,881,255.72	137.1%	20,876,744.28
022000700100	Office of the Accountant General	1,600,000,000.00	111,865,382.71	112,318,817.19	112,318,817.19	336,503,017.09	84.1%	1,263,496,982.91
022000700101	Accountant General Office (CRFC)	5,428,000.00	-	-	441,954.00	441,954.00	32.6%	4,986,046.00
022000800100	Board of Internal Revenue	97,698,000.00	8,629,031.50	8,282,787.10	8,283,871.30	25,195,689.90	103.2%	72,502,310.10
022000800101	Office of the Chairman Board of Internal Revenue (CR)	5,430,000.00	-	-	1,161,330.14	1,161,330.14	85.5%	4,268,669.86
022001200100	Jigawa State Bureau of Statistics	17,501,000.00	0.00	-	1,258,459.86	1,258,459.86	28.8%	16,242,540.14
022200100100	Ministry of Commerce, Industries and Co-operatives	64,190,000.00	6,651,491.91	6,653,028.51	6,359,583.60	19,664,104.02	122.5%	44,525,895.98
022200100200	Mineral Resources Development Agency	9,771,000.00	929,863.00	929,863.00	929,863.00	2,789,589.00	114.2%	6,981,411.00
022200100300	State Investment Promotion Agency	9,600,000.00	-	-	-	-	0.0%	9,600,000.00
022700600100	Directorate of Economic Empowerment	57,900,000.00	6,247,310.84	6,212,896.14	6,212,896.14	18,673,103.12	129.0%	39,226,896.88
023400100100	Ministry of Works & Transport	158,000,000.00	14,739,554.00	14,806,741.40	14,561,196.20	44,107,491.60	111.7%	113,892,508.40
023400400100	Jigawa Roads Maintenance Agency	11,026,000.00	1,182,384.10	1,182,384.10	1,183,162.50	3,547,930.70	128.7%	7,478,069.30
023400800300	Rural Electricity Board	25,920,000.00	2,398,730.50	3,065,740.93	2,429,890.30	7,894,361.73	121.8%	18,025,638.27
023400900100	Fire Service Directorate	80,618,000.00	7,744,317.85	7,744,317.85	7,744,317.85	23,232,953.55	115.3%	57,385,046.45
025200100100	Ministry of Water Resources	17,000,000.00	1,541,356.30	1,441,895.40	1,441,895.40	4,425,147.10	104.1%	12,574,852.90
025210200100	Jigawa state Water Board	158,000,000.00	16,041,554.36	16,096,860.96	16,047,963.46	48,186,378.78	122.0%	109,813,621.22
025210300100	Rural Water Supply and Sanitation Agency	30,300,000.00	2,930,420.17	3,065,740.93	2,937,818.47	8,933,979.57	117.9%	21,366,020.43
025210400100	Small Town Water Supply Agency	213,200,000.00	21,826,559.10	21,841,181.50	21,881,012.50	65,548,753.10	123.0%	147,651,246.90
026000100100	Ministry of Lands, Housing, Urban & Regional Planning	69,900,000.00	6,858,107.65	6,760,183.35	6,760,183.35	20,378,474.35	116.6%	49,521,525.65
026000200100	Jigawa State Housing Authority	9,735,000.00	1,094,991.30	1,094,991.30	960,141.30	3,150,123.90	129.4%	6,584,876.10
026000300100	Urban Development Board	49,400,000.00	5,552,774.40	5,469,690.90	5,401,139.70	16,423,605.00	133.0%	32,976,395.00
026000400100	Dutse Capital Development Authority (DCDA)	73,401,000.00	7,976,010.90	7,772,523.20	7,741,088.10	23,489,622.20	128.0%	49,911,377.80
031800500100	High Court of Justice	420,000,000.00	38,345,825.39	37,995,500.49	38,058,677.25	114,400,003.13	109.0%	305,599,996.87
031800600100	Sharia Court of Appeal	717,500,000.00	58,202,998.08	68,241,520.15	68,420,874.64	194,865,392.87	108.6%	522,634,607.13
031801100100	Judicial Service Commission	97,600,000.00	4,413,487.96	5,062,392.94	7,348,244.54	16,824,125.44	69.0%	80,775,874.56
032600100100	Ministry of Justice	154,600,000.00	14,080,473.54	13,603,998.67	13,613,569.53	41,298,041.74	106.9%	113,301,958.26
032600200200	Justice Sector and Law Reform Commission	20,200,000.00	1,900,994.76	1,857,207.72	1,857,207.72	5,615,410.20	111.2%	14,584,589.80
051400100100	Ministry of Women Affairs & Social Development	46,900,000.00	4,628,871.80	4,512,929.70	4,520,552.90	13,662,354.40	116.5%	33,237,645.60
051400100200	Jigawa State Rehabilitation Board	262,000,000.00	14,455,648.66	7,123,648.66	7,123,648.66	28,702,945.98	43.8%	233,297,054.02
051700100100	Ministry of Education, Science & Technology	3,378,500,000.00	313,201,806.37	312,673,871.57	312,963,019.95	938,838,697.89	111.2%	2,439,661,302.11
051700100200	State Educational Inspectorate & Monitoring Unit	1,759,000.00	85,869.60	85,869.60	85,869.60	257,608.80	58.6%	1,501,391.20
051700300100	State Universal Basic Education Board	166,000,000.00	18,633,824.40	19,752,958.20	19,417,553.70	57,804,336.30	139.3%	108,195,663.70
051700300103	Inspectorate Headquarters & Zones	162,000,000.00	16,899,514.57	17,158,059.63	18,141,274.72	52,198,848.92	128.9%	109,801,151.08
051700400100	Local Education Authority	20,180,000,000.00	1,584,992,065.86	1,584,992,093.46	1,573,292,106.38	4,743,276,265.70	94.0%	15,436,723,734.30
051700800100	Library Board	45,880,000.00	4,621,096.20	4,642,869.90	4,642,869.90	13,906,836.00	121.2%	31,973,164.00
051701000100	Agency for Mass Education	61,500,000.00	6,966,096.06	6,897,316.06	6,912,993.87	20,776,405.99	135.1%	40,723,594.01
051701100100	Nomadic Education Agency	478,200,000.00	45,874,758.41	45,925,796.86	45,608,984.38	137,409,539.65	114.9%	340,790,460.35
051701800100	Jigawa State Polytechnic	534,000,000.00	49,189,369.45	48,033,653.49	48,021,272.19	145,244,295.13	108.8%	388,755,704.87
051701800200	Bilyaminu Usman Polytechnic Hadejia	401,600,000.00	35,859,877.86	35,590,051.09	35,887,622.29	107,337,551.24	106.9%	294,262,448.76

051701900100	Jigawa State College of Education	1,085,000,000.00	96,847,911.76	95,219,689.18	97,256,901.69	289,324,502.63	106.7%	795,675,497.37
051702100100	Sule Lamido University	856,400,000.00	71,751,063.81	80,855,251.86	76,296,430.60	228,902,746.27	106.9%	627,497,253.73
051705500100	Science & Technical Education Board	566,500,000.00	53,741,800.45	53,514,470.35	53,251,929.05	160,508,199.85	113.3%	405,991,800.15
051705600100	Jigawa State Scholarship Board	7,400,000.00	697,558.50	439,819.30	439,819.30	1,577,197.10	85.3%	5,822,802.90
051705600200	Dutse Model / Capital School	157,900,000.00	14,264,466.30	14,384,634.80	14,416,143.90	43,065,245.00	109.1%	114,834,755.00
051706000100	Jigawa State College of Islamic Legal Studies	402,000,000.00	36,042,350.12	35,874,704.12	35,937,986.56	107,855,040.80	107.3%	294,144,959.20
051706100100	Institute of Information Technology	238,500,000.00	20,074,395.81	20,323,834.41	20,208,847.63	60,607,077.85	101.6%	177,892,922.15
051706300100	Islamic Education Bureau	959,700,000.00	87,408,023.84	8,585,933.65	86,997,282.15	182,991,239.64	76.3%	776,708,760.36
051706400100	Bamaina Academy	10,640,000.00	614,007.70	576,306.40	576,306.40	1,766,620.50	66.4%	8,873,379.50
051706500100	Jigawa State College of Remedial Studies	10t				-		
052100100100	Ministry of Health	701,300,000.00	61,028,502.03	70,559,798.89	67,199,060.88	198,787,361.80	113.4%	502,512,638.20
052100100110	Babura General Hospital	205,400,000.00	18,357,711.77	18,539,406.19	18,510,697.77	55,407,815.73	107.9%	149,992,184.27
052100100111	Birnin Kudu General Hospital	418,130,000.00	36,274,388.32	36,948,217.90	37,403,000.80	110,625,607.02	105.8%	307,504,392.98
052100100112	Birniwa General Hospital	158,300,000.00	13,545,481.30	13,619,357.30	13,798,246.30	40,963,084.90	103.5%	117,336,915.10
052100100113	Dutse General Hospital	507,200,000.00	44,080,135.74	45,086,598.75	44,902,473.00	134,069,207.49	105.7%	373,130,792.51
052100100114	Gumel General Hospital	354,400,000.00	31,042,797.87	31,560,707.87	31,237,395.87	93,840,901.61	105.9%	260,559,098.39
052100100115	Gwaram Cottage Hospital	145,200,000.00	11,556,980.01	11,804,545.31	11,716,773.31	35,078,298.63	96.6%	110,121,701.37
052100100116	Hadejia General Hospital	607,700,000.00	54,568,003.66	55,847,871.66	56,157,939.66	166,573,814.98	109.6%	441,126,185.02
052100100117	Hadejia Tuberculosis and Leprosy Hospital	51,300,000.00	4,259,023.84	4,234,181.42	4,234,181.42	12,727,386.68	99.2%	38,572,613.32
052100100118	Jahun General Hospital	282,400,000.00	25,057,282.29	25,068,473.52	25,047,546.52	75,173,302.33	106.5%	207,226,697.67
052100100119	Kafin Hausa (Bulangu) Cottage Hospital	104,900,000.00	9,211,978.78	9,170,670.58	8,943,781.58	27,326,430.94	104.2%	77,573,569.06
052100100120	Kafin Hausa General Hospital	158,200,000.00	13,773,194.46	14,230,851.46	14,230,851.46	42,234,897.38	106.8%	115,965,102.62
052100100121	Kazaure General Hospital	369,300,000.00	33,876,895.00	34,200,781.00	34,120,036.96	102,197,712.96	110.7%	267,102,287.04
052100100122	Kazaure Psychiatric Hospital	40,500,000.00	3,392,072.25	3,343,146.25	3,343,146.25	10,078,364.75	99.5%	30,421,635.25
052100100123	Ringim General Hospital	267,650,000.00	23,442,871.92	24,374,898.72	24,072,453.60	71,890,224.24	107.4%	195,759,775.76
052100300100	Primary Health Care Development Agency	168,902,000.00	7,559,351.70	6,907,914.70	6,594,581.70	21,061,848.10	49.9%	147,840,151.90
052100300109	Primary Health Care Development LGA Management C	10t						
052110400107	School of Nursing Birnin Kudu	297,813,000.00	26,349,638.49	26,229,878.76	26,247,633.91	78,827,151.16	105.9%	218,985,848.84
052110400109	School of Nursing Hadejia	30,704,000.00	0.00	-	-	-	0.0%	30,704,000.00
052110600100	School of Health Technology	105,063,000.00	13,218,535.95	12,982,164.85	12,982,164.85	39,182,865.65	149.2%	65,880,134.35
052111600100	Rasheed Shekoni Specialist Hospital	850,000,000.00	76,677,964.01	77,374,185.08	77,532,347.34	231,584,496.43	109.0%	618,415,503.57
052300100100	Ministry of Information Youths, Sports and Culture	89,900,000.00	8,797,709.29	8,783,673.69	8,713,110.09	26,294,493.07	117.0%	63,605,506.93
052300200100	History and Culture Bureau	22,300,000.00	1,982,070.07	1,855,104.49	1,850,178.89	5,687,353.45	102.0%	16,612,646.55
052300300100	Jigawa State Television	52,590,000.00	5,374,987.70	5,470,589.46	5,508,764.92	16,354,342.08	124.4%	36,235,657.92
052300400100	Jigawa State Broadcasting Corporation (Radio)	99,400,000.00	8,492,623.16	8,492,623.16	8,360,760.96	25,346,007.28	102.0%	74,053,992.72
052300700100	Jigawa State Sports Council	106,408,000.00	5,294,778.91	9,742,055.51	9,742,055.51	24,778,889.93	93.1%	81,629,110.07
053500100100	Ministry of Environment	105,800,000.00	11,525,609.00	11,337,459.90	11,344,434.40	34,207,503.30	129.3%	71,592,496.70
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	301,600,000.00	28,071,673.18	28,161,629.08	28,199,316.08	84,432,618.34	112.0%	217,167,381.66
053505600100	Alternative Energy Agency	2,139,000.00	224,784.10	224,784.10	224,784.10	674,352.30	126.1%	1,464,647.70
055100100100	Ministry Of Local Government	62,000,000.00	4,824,624.30	4,824,624.30	4,824,624.30	14,473,872.90	93.4%	47,526,127.10

Jigawa State Estimates, 2020

Appendix 4 - Overhead Costs Outturns (First Quarter - January to March)

Organizational Codes	Organizations / Sub-Organizations	2020 Approved Estimates	January to March Outturns					
			January	February	March	1st Quarter Total	1st Quarter (Pro-rated Performance)	Balance
	Consolidated Estimates	31,400,000.00	1,536,405,365.96	1,553,641,958.01	1,820,326,340.13	4,910,373,664.10	63%	26,489,626,335.90
011100100101	Government House	750,000,000	39,787,625.20	60,004,000.00	49,331,645.20	149,123,270.40	80%	600,876,729.60
011100100201	Deputy Governor's Office	292,000,000	23,748,387.12	23,748,387.12	23,748,387.12	71,245,161.36	98%	220,754,838.64
011100100300	Directorate of Protocol	200,000,000	11,000,000.00	2,462,000.00	20,505,000.00	33,967,000.00	68%	166,033,000.00
011100100400	Due Process & Project Monitoring Bureau	53,000,000	3,966,129.04	1,000,000.00	3,966,129.04	8,932,258.08	67%	44,067,741.92
011100100700	Pilgrim Welfare Agency	372,000,000	250,000.00	12,734,000.00	250,000.00	13,234,000.00	14%	358,766,000.00
011100800100	State Emergency Management Agency	100,000,000	466,129.04	2,526,129.00	466,129.04	3,458,387.08	14%	96,541,612.92
011101300100	Administration & Finance Directorate	442,500,000	34,261,000.00	28,934,357.00	36,250,130.00	99,445,487.00	90%	343,054,513.00
011101300200	Liaison Office Kaduna	4,250,000	300,000.00		300,000.00	600,000.00	56%	3,650,000.00
011101300300	Liaison Office Lagos	11,000,000	500,000.00		500,000.00	1,000,000.00	36%	10,000,000.00
011101300400	Liaison Office Kano	1,440,000	100,000.00		100,000.00	200,000.00	56%	1,240,000.00
011101300500	Liaison Office Abuja	26,000,000	2,000,000.00	2,979,000.00	2,000,000.00	6,979,000.00	107%	19,021,000.00
011101300600	Chieftaincy & Religious Affairs Department	188,000,000	2,300,000.00	16,200,000.00	16,466,000.00	34,966,000.00	74%	153,034,000.00
011101400100	Research, Evaluation and Political Affairs Directorate	68,000,000	900,000.00	5,425,000.00	9,032,000.00	15,357,000.00	90%	52,643,000.00
011101800100	Special Service Directorate	820,000,000	53,658,666.95	48,370,999.95	59,472,667.00	161,502,333.90	79%	658,497,666.10
011101800200	Council Affairs Department	10,800,000	700,000.00		700,000.00	1,400,000.00	52%	9,400,000.00
011200100100	State House of Assembly	2,400,000,000	109,800,000.00	265,610,000.00	259,800,000.00	635,210,000.00	106%	1,764,790,000.00
011200100115	Assembly Service Commission	12,000,000	0.00	-		-	0%	12,000,000.00
012500100100	Office of the Head of State Civil Service	323,000,000	20,102,051.66		17,864,515.16	37,966,566.82	47%	285,033,433.18
012500100200	Establishment and Service Matters Directorate	7,200,000	400,000.00		400,000.00	800,000.00	44%	6,400,000.00
12500100300	Directorate of Manpower Development & Training	80,000,000	6,000,000.00	6,000,000.00	6,000,000.00	18,000,000.00	90%	62,000,000.00
12500100400	Directorate of Salary and Pension Administration	7,200,000	266,129.40	266,129.40	266,129.40	798,388.20	44%	6,401,611.80
012500100500	Manpower Development Institute	77,600,000	6,299,280.60	6,869,762.42	10,797,376.00	23,096,656.60	119%	54,503,343.40
012500100600	Guidance and Counselling Department	25,000,000	1,802,000.00		1,088,000.00	2,890,000.00	46%	22,110,000.00
014000100100	Office of the Auditor General	20,200,000	926,129.04		666,129.04	1,592,258.08	32%	18,607,741.92
014000200100	Directorate of Local Government Audit	83,000,000	9,483,335.44	14,669,316.53	12,720,289.23	36,872,941.20	178%	46,127,058.80
014700100100	Civil Service Commission	12,000,000	991,707.74		1,000,000.00	1,991,707.74	66%	10,008,292.26
014700200100	Local Government Service Commission	212,500,000	40,278,035.01	44,768,076.29	38,266,296.29	123,312,407.59	232%	89,187,592.41
014800100100	State Independent Electoral Commission	60,000,000	694,646.20	8,820,803.75	700,000.00	10,215,449.95	68%	49,784,550.05
021500100100	Ministry of Agriculture & Natural Resources	19,200,000	848,624.28	2,836,200.00	2,196,193.56	5,881,017.84	123%	13,318,982.16
021502102100	Jigawa State Agricultural Research Institute	4,200,000	300,000.00		300,000.00	600,000.00	57%	3,600,000.00
021510200100	Jigawa State Agricultural & Rural Development Autho	12,800,000	684,869.26	770,000.00	700,000.00	2,154,869.26	67%	10,645,130.74
021511511500	Farmers And Herdsman Board	3,600,000	300,000.00	300,000.00	300,000.00	900,000.00	100%	2,700,000.00
022000100100	Ministry of Finance & Economic Planning	1,991,500,000	36,811,565.72	27,876,480.00	50,099,983.05	114,788,028.77	23%	1,876,711,971.23
022000300100	Budget and Economic Planning Directorate	24,200,000	366,129.04		366,129.04	732,258.08	12%	23,467,741.92
022000300103	Office of the Permanent Secretary (Contingency Fund	4,500,000,000				-	0%	4,500,000,000.00
022000300200	Economic Planning Board	18,000,000	-			-	0%	18,000,000.00

022000700100	Office of the Accountant General	20,000,000	400,000.00		800,000.00	1,200,000.00	24%	18,800,000.00
022000700101	Accountant General Office (CRFC)	53,339,000	4,444,870.00	4,444,870.00	4,444,870.00	13,334,610.00	100%	40,004,390.00
022000700107	Treasury Department (Stabilization Fund Provision)	700,000,000	15,416,666.67	15,416,666.67	15,416,666.67	46,250,000.01	26%	653,749,999.99
022000700110	Debt Management Unit	4,150,000,000	293,736,254.85	315,790,591.37	348,502,982.66	958,029,828.88	92%	3,191,970,171.12
022000800100	Board of Internal Revenue	40,800,000	8,766,129.04	-	466,129.04	9,232,258.08	91%	31,567,741.92
022001200100	Jigawa State Bureau of Statistics	14,400,000	0.00	-	-	-	0%	14,400,000.00
022200100100	Ministry of Commerce, Industries and Co-operatives	19,200,000	900,000.00	-	1,560,000.00	2,460,000.00	51%	16,740,000.00
022200100200	Mineral Resources Development Agency	3,200,000	100,000.00	-	100,000.00	200,000.00	25%	3,000,000.00
022200100300	State Investment Promotion Agency	19,200,000	1,000,000.00	-	2,000,000.00	3,000,000.00	63%	16,200,000.00
022700600100	Directorate of Economic Empowerment	14,000,000	364,774.30	-	366,129.04	730,903.34	21%	13,269,096.66
023400100100	Ministry of Works & Transport	1,363,000,000	13,420,609.37	26,816,141.21	292,315,502.44	332,552,253.02	98%	1,030,447,746.98
023400400100	Jigawa Roads Maintenance Agency	19,200,000	316,129.04	-	316,129.04	632,258.08	13%	18,567,741.92
023400800300	Rural Electricity Board	226,000,000	14,966,129.04	14,750,000.00	14,716,129.04	44,432,258.08	79%	181,567,741.92
023400900100	Fire Service Directorate	7,200,000	600,000.00	-	600,000.00	1,200,000.00	67%	6,000,000.00
025200100100	Ministry of Water Resources	1,158,000,000	50,260,693.56	48,247,500.00	48,696,693.56	147,204,887.12	51%	1,010,795,112.88
025210200100	Jigawa state Water Board	30,000,000	836,734.00	1,366,890.00	1,398,495.00	3,602,119.00	48%	26,397,881.00
025210300100	Rural Water Supply and Sanitation Agency	7,200,000	350,000.00	-	350,000.00	700,000.00	39%	6,500,000.00
025210400100	Small Town Water Supply Agency	14,000,000	350,000.00	-	350,000.00	700,000.00	20%	13,300,000.00
026000100100	Ministry of Lands, Housing, Urban & Regional Planning	14,400,000	1,908,000.00	1,110,000.00	700,000.00	3,718,000.00	103%	10,682,000.00
026000200100	Jigawa State Housing Authority	13,000,000	750,935.32	1,166,424.98	770,709.13	2,688,069.43	83%	10,311,930.57
026000300100	Urban Development Board	17,400,000	0.00	370,000.00	332,000.00	702,000.00	16%	16,698,000.00
026000400100	Dutse Capital Development Authority (DCDA)	44,000,000	3,600,000.00	2,754,000.00	3,600,000.00	9,954,000.00	90%	34,046,000.00
031800500100	High Court of Justice	240,000,000	5,298,418.34	-	8,360,000.00	13,658,418.34	23%	226,341,581.66
031800600100	Sharia Court of Appeal	125,000,000	3,700,000.00	3,700,000.00	15,346,000.00	22,746,000.00	73%	102,254,000.00
031801100100	Judicial Service Commission	40,000,000	500,000.00	500,000.00	246,000.00	1,246,000.00	12%	38,754,000.00
032600100100	Ministry of Justice	80,000,000	649,193.56	2,000,000.00	2,169,193.56	4,818,387.12	24%	75,181,612.88
032600200200	Justice Sector and Law Reform Commission	6,000,000	266,129.04	266,129.04	650,629.04	1,182,887.12	79%	4,817,112.88
051400100100	Ministry of Women Affairs & Social Development	13,000,000	1,048,121.21	-	1,599,193.56	2,647,314.77	81%	10,352,685.23
051400100200	Jigawa State Rehabilitation Board	415,500,000	11,853,000.00	870,000.00	700,000.00	13,423,000.00	13%	402,077,000.00
051700100100	Ministry of Education, Science & Technology	2,544,200,000	96,222,684.87	38,036,600.00	154,209,373.29	288,468,658.16	45%	2,255,731,341.84
051700100200	State Educational Inspectorate & Monitoring Unit	18,000,000	1,000,000.00	-	1,000,000.00	2,000,000.00	44%	16,000,000.00
051700300100	State Universal Basic Education Board	888,000,000	72,200,437.22	71,205,100.00	72,828,100.00	216,233,637.22	97%	671,766,362.78
051700800100	Library Board	3,000,000	150,000.00	150,000.00	150,000.00	450,000.00	60%	2,550,000.00
051701000100	Agency for Mass Education	5,400,000	350,000.00	350,000.00	-	700,000.00	52%	4,700,000.00
051701100100	Nomadic Education Agency	18,000,000	1,020,000.00	1,020,000.00	1,020,000.00	3,060,000.00	68%	14,940,000.00
051701800100	Jigawa State Polytechnic	100,000,000	13,466,399.04	7,280,210.00	1,216,919.71	21,963,528.75	88%	78,036,471.25
051701800200	Bilyaminu Usman Polytechnic Hadejia	70,000,000	6,626,700.00	10,237,462.02	4,936,130.00	21,800,292.02	125%	48,199,707.98
051701900100	Jigawa State College of Education	120,000,000	3,358,419.25	3,274,773.00	2,436,005.13	9,069,197.38	30%	110,930,802.62
051702100100	Sule Lamido University	416,100,000	44,095,865.82	33,972,424.41	28,088,712.05	106,157,002.28	102%	309,942,997.72
051705500100	Science & Technical Education Board	420,000,000	26,715,200.00	33,264,357.00	40,745,750.00	100,725,307.00	96%	319,274,693.00
051705600100	Jigawa State Scholarship Board	1,103,600,000	354,069,703.00	2,327,000.00	1,690,780.00	358,087,483.00	130%	745,512,517.00
051705600200	Dutse Model / Capital School	105,000,000	8,268,252.94	7,952,646.63	10,326,890.02	26,547,789.59	101%	78,452,210.41
051706000100	Jigawa State College of Islamic Legal Studies	100,000,000	2,800,884.25	9,564,950.00	4,337,088.64	16,702,922.89	67%	83,297,077.11
051706100100	Institute of Information Technology	163,000,000	7,620,788.00	5,773,511.95	4,337,088.64	17,731,388.59	44%	145,268,611.41

051706300100	Islamic Education Bureau	480,000,000	17,995,900.00		33,099,669.60	51,095,569.60	43%	428,904,430.40
051706400100	Bamaina Academy	6,000,000	400,000.00	-	400,000.00	800,000.00	53%	5,200,000.00
051706500100	Jigawa State College of Remedial Studies							
052100100100	Ministry of Health	165,000,000	500,000.00	12,938,750.00	20,500,000.00	33,938,750.00	82%	131,061,250.00
052100100109	JIMSO (Procurement & Supply)	1,500,000,000	0.00	232,404,010.50	-	232,404,010.50	62%	1,267,595,989.50
052100100110	Babura General Hospital	15,500,000	247,953.66	250,000.00	248,981.70	746,935.36	19%	14,753,064.64
052100100111	Birnin Kudu General Hospital	17,100,000	244,368.16	250,000.00	247,009.87	741,378.03	17%	16,358,621.97
052100100112	Birniwa General Hospital	11,000,000	247,081.79	250,000.00	248,024.57	745,106.36	27%	10,254,893.64
052100100113	Dutse General Hospital	55,000,000	220,843.50	250,000.00	214,809.35	685,652.85	5%	54,314,347.15
052100100114	Gumel General Hospital	29,480,000	229,177.60	250,000.00	237,766.03	716,943.63	10%	28,763,056.37
052100100115	Gwaram Cottage Hospital	9,200,000	150,000.00	150,000.00	150,000.00	450,000.00	20%	8,750,000.00
052100100116	Hadejia General Hospital	34,490,000	195,882.26	250,000.00	229,403.75	675,286.01	8%	33,814,713.99
052100100117	Hadejia Tuberculosis and Leprosy Hospital	7,666,000	84,620.82	75,285.86	67,383.48	227,290.16	12%	7,438,709.84
052100100118	Jahun General Hospital	20,910,000	245,861.72	250,000.00	247,739.87	743,601.59	14%	20,166,398.41
052100100119	Kafin Hausa (Bulangu) Cottage Hospital	9,200,000	150,000.00	150,000.00	150,000.00	450,000.00	20%	8,750,000.00
052100100120	Kafin Hausa General Hospital	12,000,000	238,255.34	250,000.00	245,383.48	733,638.82	24%	11,266,361.18
052100100121	Kazaure General Hospital	21,000,000	250,000.00	250,000.00	250,000.00	750,000.00	14%	20,250,000.00
052100100122	Kazaure Psychiatric Hospital	6,200,000	100,000.00	100,000.00	100,000.00	300,000.00	19%	5,900,000.00
052100100123	Ringim General Hospital	12,000,000	245,861.72	250,000.00	249,902.85	745,764.57	25%	11,254,235.43
052100200100	Jigawa State Agency for the Control of AIDS	1,440,000	150,000.00	-	150,000.00	300,000.00	83%	1,140,000.00
052100300100	Primary Health Care Development Agency	147,000,000	11,027,709.08	11,284,968.04	11,029,952.25	33,342,629.37	91%	113,657,370.63
052110400103	Office of the Provost College of Nursing & Midwifery	36,000,000	286,302.43	-	294,593.78	580,896.21	6%	35,419,103.79
052110400107	School of Nursing Birnin Kudu	47,235,000	186,302.43	-	194,593.78	380,896.21	3%	46,854,103.79
052110400108	School of Midwifery Birnin Kudu	41,200,000	186,302.43	-	194,593.78	380,896.21	4%	40,819,103.79
052110400109	School of Nursing Hadejia	14,000,000	434,883.41	-	432,611.12	867,494.53	25%	13,132,505.47
052110400110	School of Midwifery Babura	36,000,000				-	0%	36,000,000.00
052110600100	School of Health Technology	90,300,000	4,903,966.50	2,670,000.00	4,924,852.64	12,498,819.14	55%	77,801,180.86
052111600100	Rasheed Shekoni Specialist Hospital	76,800,000	1,100,842.86	-	1,250,000.00	2,350,842.86	12%	74,449,157.14
052300100100	Ministry of Information Youths, Sports and Culture	57,200,000	1,932,538.50	-	1,974,193.56	3,906,732.06	27%	53,293,267.94
052300200100	History and Culture Bureau	9,600,000	316,129.04	315,001.00	316,129.04	947,259.08	39%	8,652,740.92
052300300100	Jigawa State Television	22,000,000	1,795,524.00	312,640.00	1,537,550.00	3,645,714.00	66%	18,354,286.00
052300400100	Jigawa State Broadcasting Corporation (Radio)	33,000,000	242,050.02	300,000.00	750,000.00	1,292,050.02	16%	31,707,949.98
52300500100	Jigawa State Printing Press	7,200,000	135,369.91	-	143,234.64	278,604.55	15%	6,921,395.45
052300700100	Jigawa State Sports Council	70,550,000	3,727,000.00	20,000,000.00	1,050,000.00	24,777,000.00	140%	45,773,000.00
053500100100	Ministry of Environment	10,400,000	349,193.56	3,062,500.00	349,193.56	3,760,887.12	145%	6,639,112.88
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	38,000,000	3,000,000.00	1,163,500.00	3,000,000.00	7,163,500.00	75%	30,836,500.00
053505600100	Alternative Energy Agency	1,800,000	150,000.00	-	150,000.00	300,000.00	67%	1,500,000.00
055100100100	Ministry Of Local Government	75,000,000	674,882.75	19,066,412.87	14,883,350.00	34,624,645.62	185%	40,375,354.38

Jigawa State Estimates, 2020					
Appendix 5 - Capital Expenditure Outturns (First Quarter - January to March)					
Code	Item Description	Approved Estimates 2020	First Quarter Total	1st Quarter (Pro-rated Performance)	Balance
Consolidated Estimates		76,383,000,000	8,591,769,560.17	45%	67,791,230,439.83
01	Administrative	2,997,500,000	214,098,713.66	29%	2,783,401,286.34
02	Economic	43,023,600,000	6,373,424,264.07	59%	36,650,175,735.93
03	Law & Justice	771,000,000	-	0%	771,000,000.00
05	Social	29,590,900,000	2,004,246,582.44	27%	27,586,653,417.56
01	Administrative	2,997,500,000	214,098,713.66	29%	2,783,401,286.34
010011	Procurement of Official and Utility Vehicles for Government Agencies	505,000,000	-	0%	505,000,000.00
010000	Deputy Governor's Office Special Expenditure	19,500,000	-	0%	19,500,000.00
060312	Special Expenditure	50,000,000	-	0%	50,000,000.00
010039	Pilgrims Welfare Agency (Special Expenditure Provision)	10t	-	0%	-
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	54,000,000	-	0%	54,000,000.00
010001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	20,000,000	-	0%	20,000,000.00
010002	Administration & Finance (Special Expenditure)	12,000,000	-	0%	12,000,000.00
010019	Counterpart Funding Of UNICEF Assisted Programs	10,000,000	-	0%	10,000,000.00
010032	UNICEF Assisted Budget Support Programs				-
010041	Support to Galaxy II Operations	36,000,000	-	0%	36,000,000.00
010038	Religious Affairs Projects	1,640,000,000	214,098,713.66	52%	1,425,901,286.34
010014	Provision Security Installations and Equipment	27,000,000	-	0%	27,000,000.00
010010	House of Assembly Project & Other Asset Acquisitions	500,000,000	-	0%	500,000,000.00
020505	House of Assembly Speaker's and Deputy Speaker's Residences	10t			
020506	Legislative Quarters / Residences	10t			
010003	Office Of The Head Of Service - Government-wide Special Expenditure Provision	10,000,000	-	0%	10,000,000.00
010037	Salary and Pension Administration (Special Expenditure)	10t			
010016	Manpower Development Institute Projects & Programmes	40,000,000	-	0%	40,000,000.00
010018	Office For Resident Auditors	6,000,000	-	0%	6,000,000.00
010006	Directorate Of Local Government Audit Programmes	30,000,000	-	0%	30,000,000.00
010007	Civil Service Commission (Special Expenditure)	8,000,000	-	0%	8,000,000.00
010008	Local Government Service Commission (Special Expenditure)	25,000,000	-	0%	25,000,000.00
010009	State Independent Electoral Commission Headquarters	5,000,000	-	0%	5,000,000.00

02	Economic	43,023,600,000	6,373,424,264.07		36,650,175,735.93
020005	Purchase Of Grains For Buffer Stock	10t			
020006	Commercial Agriculture Credit Scheme Projects & Programmes Interventions	10t			
020009	Food and Nutrition Agric. Support & Interventions	3,000,000	-	0%	3,000,000.00
020010	Agricultural Planning and Information System Development	3,000,000	-	0%	3,000,000.00
020012	Farm Settlements and Farm Clusters Development and Support	10t			
020014	Field Crop Protection and Termite Control	15,000,000	-	0%	15,000,000.00
020015	Horticultural Crops Development	5,000,000	-	0%	5,000,000.00
020016	Fertilizer Procurement	10t			
020017	Crop Rehabilitation Programme	10t			
020018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	10,000,000	-	0%	10,000,000.00
020020	Veterinary Clinics	10,000,000	-	0%	10,000,000.00
020022	Disease Control and Eradication Scheme	10,000,000	-	0%	10,000,000.00
020026	Livestock Investigation and Breeding Centres	120,000,000	-	0%	120,000,000.00
020028	Fish Seedling Multiplication	2,000,000	-	0%	2,000,000.00
020029	Artisan Fisheries Development	3,000,000	-	0%	3,000,000.00
020030	Meat Inspection and Hygiene Promotion	13,000,000	-	0%	13,000,000.00
020031	Avian Influenza Control Project	4,000,000	-	0%	4,000,000.00
020033	Borehole - Based Minor Irrigation Scheme	200,000,000	1,231,500.00	2%	198,768,500.00
020038	Agricultural Shows and Exhibitions	3,000,000	-	0%	3,000,000.00
020011	Jigawa State Agricultural Research Institute	35,000,000	-	0%	35,000,000.00
020000	Agricultural Development and Extension (JARDA)	1,095,000,000	770,000.00	0%	1,094,230,000.00
020001	Climate Change and Adaptation Project (IFAD)	850,000,000	-	0%	850,000,000.00
020002	Fadama III Development Project (World Bank)	1,500,000,000	-	0%	1,500,000,000.00
020003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)	2,500,000,000	19,716,398.73	3%	2,480,283,601.27
020004	Agricultural Transformation Support Project (AfDB)	4,350,000,000	43,682,756.00	4%	4,306,317,244.00
020007	Food & Nutrition (Agric-related) Programme	2,500,000	-	0%	2,500,000.00
020008	Sasakawa Agricultural Support Projects	24,000,000	-	0%	24,000,000.00
020037	National Programme for Food Security	40,000,000	-	0%	40,000,000.00
020032	Development Of Farm Settlement and Grazing Reserves	85,700,000	2,661,700.00	12%	83,038,300.00
010020	Ministry of Finance SIFMIS Project & Treasury Computerization	5,000,000	-	0%	5,000,000.00
010021	Ministry Of Finance (Special Expenditure)	5,000,000	-	0%	5,000,000.00
020065	Ministry of Finance Incorporated Investment Fund	300,000,000	-	0%	300,000,000.00

010025	Social and Economic Studies and Research	8,000,000	-	0%	8,000,000.00
010026	Budget Computerization and SIFMIS Project	5,000,000	-	0%	5,000,000.00
010028	Sustainable Development Goals Coordination and Monitoring	500,000,000	-	0%	500,000,000.00
010029	SOCU State Social Register Development and Maintenance	50,000,000	13,550,000.00	108%	36,450,000.00
010031	Food and Nutrition Programme (Co-Ordination and Monitoring)	5,000,000	-	0%	5,000,000.00
010033	Development Assistance State Counterpart-Funding & Donor Coordination Activities	25,000,000	-	0%	25,000,000.00
010034	E U / World Bank Supported State & Local Governance Reform Project (SLOGOR)	750,000,000	57,045,305.67	30%	692,954,694.33
010022	Internal Revenue Service Headquarter & Area Office Projects and Procurements	75,000,000	-	0%	75,000,000.00
010023	Internal Revenue Service Security Documents	10t			
010024	Internal Revenue Service Stamp Duty Machine	10t			
010027	Statistical Surveys and Publications	15,000,000	-	0%	15,000,000.00
020050	Business Development Support Services	21,500,000	-	0%	21,500,000.00
020053	Maigatari Trade - Free Zone Project	80,400,000	-	0%	80,400,000.00
020054	Major Markets Development	40,000,000	-	0%	40,000,000.00
020055	Consumer Protection Committee Activities	19,000,000	-	0%	19,000,000.00
020064	Tourism Promotion Activities	28,800,000	-	0%	28,800,000.00
020066	Trade Fairs, Road Shows and Business Promotion Support	9,000,000	-	0%	9,000,000.00
020067	Nigeria-Niger Economic and Trade Development Corridor	12,000,000	-	0%	12,000,000.00
020070	Establishment of Industrial Cluster Layouts	500,000,000	-	0%	500,000,000.00
020062	Raw Materials Display Centre	13,600,000	-	0%	13,600,000.00
020063	Solid Minerals Development	23,500,000	-	0%	23,500,000.00
020068	Investment Promotion / One-Stop-Shop Support Services	40,000,000	-	0%	40,000,000.00
020056	Development and Support to Business Cooperatives for Economic Empowerment	50,000,000	-	0%	50,000,000.00
020057	Development and Maintenance of Skills Acquisition Centers	134,000,000	70,084,490.00	209%	63,915,510.00
020058	Micro Credit and Business Start-ups Support	401,000,000	-	0%	401,000,000.00
020060	Agro-Processing Equipment Leasing	450,000,000	101,325,000.00	90%	348,675,000.00
020061	Women and Youths Artisans and Skills Development Initiatives	100,000,000	49,406,300.00	198%	50,593,700.00

020300	Construction Of Bridges and Major Culverts	300,000,000	-	0%	300,000,000.00
020301	Upgrading Of Rural (Feeder) Roads	1,100,000,000	470,826,420.47	171%	629,173,579.53
020302	Road and Other Projects Consultancies	200,000,000	79,638,112.40	159%	120,361,887.60
020303	Babura - Yarkirya Road	10t			
020304	Sukullifi - Kale - Gunka - Harbo - Tsakuwawa Road	10t			
020306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	400,000,000	-	0%	400,000,000.00
020307	Arawa - Baturiya - Musari - Abunabo - Kadira - Guri Road	10t			
020309	Maigatari - Birniwa Western By-Psss Road (Maigatari - Kongon Giwa, Maigarmaka - Galadi - Karmashi -	1,320,000,000	966,189,524.17	293%	353,810,475.83
020311	Kila - Budinga - Ranbazau - Tsangarwa - Nahuce - Isawa - Maruta - Dabaja - Jikas - Zandam Na Goggo				
020314	Kijawal - Dabi Road	10t			
020315	Bamaina - Zazika Roads				
020317	Kwanar Medi - Danzomo - Garki Road	1,500,000,000	494,563,941.97	132%	1,005,436,058.03
020318	Girimbo - Gantsa - Sara Road	350,000,000	-	0%	350,000,000.00
020319	Dutse - Madobi - Katanga - Dangoli with a spur from Madobi to Baranda	10t			
020320	Balago - Dumadumin Toka Road	2,000,000,000	503,386,705.19	101%	1,496,613,294.81
020321	Gudicin - Aguyaka Road	180,000,000	175,887,585.92	391%	4,112,414.08
020324	State Capital Road Networks	1,800,000,000	249,809,236.76	56%	1,550,190,763.24
020325	Construction of Township Roads	3,000,000,000	1,034,518,066.74	138%	1,965,481,933.26
020328	Feeder Roads Project	1,200,000,000	239,292,264.57	80%	960,707,735.43
020329	Dutse Airport Projects	200,000,000	74,146,078.06	148%	125,853,921.94
020331	State Driving School	5,000,000	-	0%	5,000,000.00
020332	Vehicle Inspection Office Operations	4,000,000	-	0%	4,000,000.00
020334	Ringim - Facawa - Doko Road	350,000,000	-	0%	350,000,000.00
020335	Kwanar Kuka - Tafa Road	350,000,000	-	0%	350,000,000.00
020336	Farun Daba - Mait sani - Ba'auzini - Kafin Chiroma - Gallu Babba - Gallu Karama - Karkarna Bye Pass Road	350,000,000	-	0%	350,000,000.00
020337	Gwaram - Basirka Road	550,000,000	-	0%	550,000,000.00
020338	Hadejia - Garun Gabas Road	350,000,000	-	0%	350,000,000.00
020339	Maigatari - Babura Road	350,000,000	-	0%	350,000,000.00
020340	Gunka - Sabon Garin 'Ya'ya Road	100,000,000	-	0%	100,000,000.00
020341	Arbus - Girbobo Road	100,000,000	-	0%	100,000,000.00
020342	Dundubus - 'Yanjaji - Wangara - Gidan Maidaru Road	200,000,000	-	0%	200,000,000.00
020343	Gumel/Maigatari Road - Daguma - Garin Kosau Road	100,000,000	-	0%	100,000,000.00
020344	Kuka Yasku - Malam Abba - Katuka - Garin Kwalandi Road	100,000,000	-	0%	100,000,000.00
020345	Koko - Fayamfayam Road	200,000,000	-	0%	200,000,000.00
020346	Kwanar Idonduna - Kadawawa - Gangawa - Nahuce - Kwanar Olayinka Road	100,000,000	-	0%	100,000,000.00
020516	Provision Of Street Lights In Urban Centres	400,000,000	280,797,567.75	281%	119,202,432.25
020517	Dutse Street Lights	100,000,000	-	0%	100,000,000.00

020322	Special Roads Routine Maintenance	300,000,000	98,456,228.85	131%	201,543,771.15
020323	Purchase and Refurbishing Of Roads Construction Plants and Equipment	50,000,000	-	0%	50,000,000.00
020326	Maintenance of Township Roads	50,000,000	-	0%	50,000,000.00
020100	New Rural Electrification Projects	340,000,000	89,151,651.67	105%	250,848,348.33
020101	Completion Of Ongoing Electrification Projects	450,000,000	426,297,594.00	379%	23,702,406.00
020102	Maintenance / Upgrading Of Existing Electrification Projects	16,000,000	-	0%	16,000,000.00
020103	State Independent Power Plants (IPP) Projects	10t			
020104	Electrification Projects Plants and Equipments	20,000,000	-	0%	20,000,000.00
010012	Procurement Of Fire Fighting Vehicles and Equipment	45,500,000	6,172,250.00	54%	39,327,750.00
010013	State Fire Service Headquarter	16,000,000	-	0%	16,000,000.00
020410	EU - Supported Water Supply and Sanitation Sector Reform (Small Town)Projects	310,000,000	-	0%	310,000,000.00
020421	Greater Dutse Water Supply Scheme	357,100,000	83,496,310.15	94%	273,603,689.85
020422	Rehabilitation Of Existing Dams	25,000,000	-	0%	25,000,000.00
020423	Hydro-Metrological Stations	10t	-	0%	-
020426	Water Sector Policy Planning, Monitoring and Evaluation	7,500,000	-	0%	7,500,000.00
020413	Shuwarin Water Supply Scheme	5,000,000	-	0%	5,000,000.00
020414	Water Supply To New Layouts and Low Cost Housing Estates.	10t	-	0%	-
020415	Improvement Of Water Supply Scheme In Local Govt. Headquarters	520,900,000	191,520,124.43	147%	329,379,875.57
020416	Rehabilitation Of Existing Urban Water Supply Schemes	10t	-	-	-
020417	Urban Water Supply Workshop Tools, Equipment and Utility Vehicles	5,000,000	-	0%	5,000,000.00
020419	Rehabilitation and Additional Boreholes To Existing Water Scheme	100,000,000	82,863,807.61	331%	17,136,192.39
020420	FGN-Supported 3rd-National Urban Water Sector Reform Program	60,000,000	-	0%	60,000,000.00
020424	Reinforcement Of Birnin Kudu Regional Water Supply Schemes	2,000,000	-	0%	2,000,000.00
020425	Reinforcement Of Kazaure Regional Water Supply Schemes	2,000,000	-	0%	2,000,000.00
020400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	150,000,000	-	0%	150,000,000.00
020401	Rural Water Supply Projects	3,400,000,000	95,415,913.00	11%	3,304,584,087.00
020402	Food and Nutrition (Water & Sanitation Related) Programmes	5,000,000	-	0%	5,000,000.00
020403	Water Sanitation and Hygiene Promotion	66,500,000	-	0%	66,500,000.00
020427	PE-WASH Programme and Projects	1,000,000,000	-	0%	1,000,000,000.00

020404	Rehabilitation Of Existing Small Towns Water Supply Schemes	200,000,000	14,377,147.05	29%	185,622,852.95
020406	Reinforcement Of Trunk Mains and Improvement Of Reticulations	120,000,000	-	0%	120,000,000.00
020407	Establishment Of New Motorised Water Schemes In Small Towns	10t			
020408	Installation Of Solar Based Power Plants	1,639,100,000	341,804,161.02	83%	1,297,295,838.98
020411	STOWA Water Supply Inventory, Planning, and M & E Activities	32,000,000	-	0%	32,000,000.00
020412	Power Connection To Water Supply Schemes	10t			
020500	New Government House (Existing & Additional Structures and Facilities)	150,000,000	-	0%	150,000,000.00
020501	Commissioners Residences (G-9 Quarters)	10,000,000	-	0%	10,000,000.00
020507	Provision of SSG and HOS Official Residences	10t			
020518	Land and Property Compensation	400,000,000	-	0%	400,000,000.00
020519	Systematic Land Registration and Land Management Information System	78,000,000	-	0%	78,000,000.00
020520	Development Of Layouts and Acquired Lands	25,000,000	1,480,000.00	24%	23,520,000.00
020521	Aerial Photography and Mapping	20,000,000	-	0%	20,000,000.00
020522	Acquisition Of Lithographic and Survey Equipment	10,000,000	-	0%	10,000,000.00
020523	Ministry Of Lands Headquarters and Zonal Land Registries	10t			
020524	Legislative Staff Quarter, Dutse	25,000,000	-	0%	25,000,000.00
020526	Establishment of GIS Unit	30,000,000	-	0%	30,000,000.00
020502	Low Cost Housing Scheme	107,000,000	13,860,121.89	52%	93,139,878.11
020503	Commercial Low-cost Housing Scheme	940,000,000	-	0%	940,000,000.00
020511	Development of Master Plan For Urban Centres	25,000,000	-	0%	25,000,000.00
020513	Urban Development Engineering Workshop, Equipment and Materials	5,000,000	-	0%	5,000,000.00
020515	Urban Development Plants & Development Control Equipment and Materials	36,000,000	-	0%	36,000,000.00
020514	State Capital Development Projects	60,000,000	-	0%	60,000,000.00
03	Law & Justice	771,000,000	-	0%	771,000,000.00
020504	High Court Judge Houses	72,000,000	-	0%	72,000,000.00
040002	Magistrate Courts and Other Court Buildings (Rehabilitation)	39,000,000	-	0%	39,000,000.00
040003	High Court Of Justice (Special Expenditure)	60,000,000	-	0%	60,000,000.00
020509	Renovation Of Shari'a Courts Residences	90,000,000	-	0%	90,000,000.00
040004	Sharia Courts Structures	250,000,000	-	0%	250,000,000.00
040005	Sharia Court Of Appeal	160,000,000	-	0%	160,000,000.00
040001	Judicial Service Commission Headquarters	40,000,000	-	0%	40,000,000.00
040007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects	60,000,000	-	0%	60,000,000.00

05	Social	29,590,900,000	2,004,246,582.44	27%	27,586,653,417.56
060300	Women Development Programme	90,000,000	455,000.00	2%	89,545,000.00
060301	Reformatory School K/Hausa	5,000,000	-	0%	5,000,000.00
060302	Child Development Programme	27,500,000	-	0%	27,500,000.00
060304	Planning Research & Statistics for Women and Social Development	5,000,000	-	0%	5,000,000.00
060306	V V F Hostel Jahun	5,000,000	-	0%	5,000,000.00
060308	Hospital-Based & Zonal Social Welfare Operations	30,000,000	-	0%	30,000,000.00
060314	Nutrition Intervention (Women Affairs Related Activities)	15,000,000	-	0%	15,000,000.00
060310	Social Assistance & Social Welfare Program Activities	450,000,000	-	0%	450,000,000.00
060311	Social Rehabilitation Programme Activities	27,000,000	-	0%	27,000,000.00
060014	Development and Maintenance of Senior Secondary School Structures and Facilities	1,790,000,000	309,335,566.23	69%	1,480,664,433.77
060015	Procurement Schools Furniture for Senior Secondary Schools	100,000,000	89,703,462.70	359%	10,296,537.30
060016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	200,200,000	29,491,628.72	59%	170,708,371.28
060017	Ministry of Education State Headquarters and Zonal Offices	28,000,000	-	0%	28,000,000.00
060037	Global Partnership for Education Support Program in Jigawa State (World Bank Supported)	407,000,000	-	0%	407,000,000.00
060038	Establishment of Jigawa State College of Remedial Studies, Babura	200,000,000	746,000.00	1%	199,254,000.00
060045	Education Sector Planning, Research & Statistics	15,000,000	-	0%	15,000,000.00
060046	Senior Secondary Teacher Capacity Development	136,670,000	16,535,000.00	48%	120,135,000.00
060040	State Educational Inspectorate and Monitoring Unit Programme	24,500,000	-	0%	24,500,000.00
060002	Basic Education - Provision Primary & Junior Secondary Structures	5,590,400,000	248,193,857.24	18%	5,342,206,142.76
060004	Basic Education Teacher Quality Improvement Activities	120,000,000	-	0%	120,000,000.00
060005	Basic Education - Rehabilitation & Major Maintenance of Primary and Junior Secondary School Structures	10t			
060006	Islamic / Quranic Education for Primary & Junior Secondary Schools	677,250,000	88,904,227.98	53%	588,345,772.02
060007	Procurement of Instructional Materials and Furniture for Basic Education	683,400,000	-	0%	683,400,000.00
060008	Basic Education Food and Nutrition Interventions and Support	6,000,000	-	0%	6,000,000.00
060010	UBEC Basic Education Special Intervention Programme (Capacity Building and Instructional Materials)	150,000,000	-	0%	150,000,000.00
060039	Special (Basic) Education Programme	40,000,000	-	0%	40,000,000.00
060043	Procurement of ICT Equipment for Basic Education Development	160,000,000	-	0%	160,000,000.00
060044	Basic Education School Furniture (Procurement & Repairs)	1,265,600,000	-	0%	1,265,600,000.00
060048	World bank Supported Better Education Service Delivery for All (BESDA) Project	1,950,000,000	313,931,857.77	64%	1,636,068,142.23
060033	Development of Libraries	21,000,000	-	0%	21,000,000.00
060032	Adult Mass Literacy Programme	36,000,000	-	0%	36,000,000.00
060034	Basic and Post Literacy Remedial & Continuing Education	26,000,000	-	0%	26,000,000.00
060035	Women Vocational Education Centres	5,000,000	-	0%	5,000,000.00

060011	Nomadic Basic Education Projects (Structures and Facilities)	16,000,000	-	0%	16,000,000.00
060012	Nomadic Basic Education (Furniture and Instructional Materials)	65,000,000	45,268,750.00	279%	19,731,250.00
060027	Jigawa State Polytechnic Projects	868,000,000	-	0%	868,000,000.00
060030	Binyaminu Usman Polytechnic Programmes	668,000,000	5,309,351.00	3%	662,690,649.00
060025	College Of Education (Projects and Programmes)	580,000,000	100,500,643.67	69%	479,499,356.33
060031	Sule Lamido State University Kafin Hausa (Projects and Programmes)	2,970,000,000	334,192,843.03	45%	2,635,807,156.97
060019	Science and Technical Schools Structures and Facilities	140,000,000	75,157,279.31	215%	64,842,720.69
060020	Procurement Schools Furniture for Science, Technical and Vocational Schools	45,000,000	-	0%	45,000,000.00
060021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools	5,000,000	-	0%	5,000,000.00
060022	Establishment / Upgrading of Science, Technical & Vocational Schools	55,000,000	-	0%	55,000,000.00
010005	Special Expenditure (Scholarship Board)	10t			
060018	Dutse Model & Capital Schools Projects	52,000,000	-	0%	52,000,000.00
060028	College Of Islamic Legal Studies Programmes	139,000,000	2,817,400.00	8%	136,182,600.00
060029	Institute For Information Technology Projects	165,500,000	-	0%	165,500,000.00
060023	Senior Secondary Islamic/Quranic Education School Programme (Structures & Facilities)	392,800,000	1,313,789.60	1%	391,486,210.40
060036	Procurement of School Furniture and Instructional Materials for Islamic & Quaranic Education Senior Secondary Schools (IEB)	37,000,000	-	0%	37,000,000.00
060009	Bamaina Academy Projects	36,000,000	-	0%	36,000,000.00
060041	Jigawa State College of Remedial Studies Projects & Programmes	10t			
060204	Establishment Of Operational Research Unit	5,000,000	-	0%	5,000,000.00
060206	World Bank Supported Save One Million Lives Health Program	854,000,000	-	0%	854,000,000.00
060211	Malaria Control Booster Programme	20,000,000	-	0%	20,000,000.00
060212	HIV / AIDS Control Complementary Programme	27,000,000	-	0%	27,000,000.00
060213	Leprosy Referral and T. B. Hospital Hadejia	68,000,000	5,998,899.00	35%	62,001,101.00
060215	Establishment Of Health & Demographic Research Centre	10t			
060216	Health Management Information Dbase Development	14,000,000	-	0%	14,000,000.00
060218	Improvement Of General Hospitals	1,790,000,000	105,196,493.47	24%	1,684,803,506.53

060219	Ophthalmic Unit In Some General Hospitals	30,000,000	-	0%	30,000,000.00
060220	Psychiatric Hospital Kazaure	12,000,000	-	0%	12,000,000.00
060221	Primary Eye Care Onchocerciasis	20,000,000	-	0%	20,000,000.00
060222	Jigawa State Drug Management Agency (J I M S O)	17,000,000	-	0%	17,000,000.00
060223	B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects	1,690,000,000	-	0%	1,690,000,000.00
060225	Free Maternal and Child Health Programme in Secondary Hospitals	945,000,000	-	0%	945,000,000.00
060227	State Contributory Health Insurance Programme / SDGs - Supported Community Health Insurance Counter-Funding	30,000,000	-	0%	30,000,000.00
060228	College Of Nursing & Midwifery B/Kudu	135,000,000	4,200,000.00	12%	130,800,000.00
060229	School Of Health Technology Jahun	98,000,000	-	0%	98,000,000.00
060230	School Of Nursing Hadejia	75,000,000	5,145,656.25	27%	69,854,343.75
060231	School of Midwifery Babura Projects	400,000,000	6,096,374.48	6%	393,903,625.52
060232	JIMSO Medical & Drug Supplies (Drug Revolving Fund Operations)	10t	-		
060234	Infectious Diseases Hospital	30,000,000	-	0%	30,000,000.00
060210	SACA HIV / AIDS Control Programme	50,000,000	-	0%	50,000,000.00
060201	Upgrading Of Primary Health Centres	880,000,000	27,737,519.50	13%	852,262,480.50
060202	Primary Health Care Programmes / Projects	80,500,000	970,000.00	5%	79,530,000.00
060203	PHCD Health System Programmes	11,500,000	-	0%	11,500,000.00
060207	Supplementary Immunization Activities	310,000,000	17,182,120.00	22%	292,817,880.00
060208	Food and Nutrition (Health) Programme Activities	160,000,000	-	0%	160,000,000.00
060233	Free Maternal and Child Health Programme in Primary Healthcare Centres	122,000,000	30,300,000.00	99%	91,700,000.00
060235	Family Planning Services	10,000,000	-	0%	10,000,000.00
060224	Rasheed Shekoni Specialist Hospital, Dutse	10,000,000	-	0%	10,000,000.00
010100	Public Enlightenment and Information Equipment	18,000,000	-	0%	18,000,000.00

010101	Social Re-Orientation & Mobilization	37,900,000	-	0%	37,900,000.00
010111	Fanisau NYSC Permanent Orientation Camp	37,000,000	2,388,615.19	26%	34,611,384.81
010113	Nutrition Intervention (Information Related Activities)	5,000,000	-	0%	5,000,000.00
010105	Archives and Reference Library	4,000,000	-	0%	4,000,000.00
010106	Open Air Theatre Dutse	3,000,000	-	0%	3,000,000.00
010112	Arts, Exhibition and Multimedia Censorship	2,000,000	-	0%	2,000,000.00
010103	Jigawa State Broadcasting Corporation (Television)	148,180,000	-	0%	148,180,000.00
010102	Jigawa State Broadcasting Corporation (Radio)	63,000,000	10,767,500.00	68%	52,232,500.00
010104	Government Printing Press	72,000,000	-	0%	72,000,000.00
010108	Stadium and Sports Development	78,000,000	28,683,536.77	147%	49,316,463.23
010109	Improvement Of Hadejia Township Stadium	25,000,000	369,500.00	6%	24,630,500.00
060100	Forest Nurseries Development and Production Of Seedlings	40,000,000	23,894,003.44	239%	16,105,996.56
060101	Forest Shelterbelt and Natural Forest Reserve Development	10,000,000	-	0%	10,000,000.00
060102	Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)	3,000,000	-	0%	3,000,000.00
060103	Development Of Industrial Crops Trees (Gum Arabic, Jetropha, etc)	10,000,000	-	0%	10,000,000.00
060104	Environmental Research and Data Base Development	2,000,000	-	0%	2,000,000.00
060105	Second Forestry Project Structures & Facilities	3,000,000	-	0%	3,000,000.00
060107	Natural Lakes Conservation	5,000,000	-	0%	5,000,000.00
060108	Nature Conservation Programme	5,000,000	-	0%	5,000,000.00
060111	Pollution Control Program	2,000,000	-	0%	2,000,000.00
060112	Dutse Erosion Control	200,000,000	-	0%	200,000,000.00
060116	Flood and Erosion Control Projects / Structure	270,000,000	65,802,207.09	97%	204,197,792.91
060117	World Bank Supported Nigeria Erosion & Watershed Management Project (NEWMAP)	50,000,000	-	0%	50,000,000.00
060110	Environmental Health & Sanitation Services	20,000,000	1,163,500.00	23%	18,836,500.00
060113	Flood and Erosion Control Projects / Maintenance	5,000,000	-	0%	5,000,000.00
060115	Bio-Mass and other Renewable Energy Development	20,000,000	6,494,000.00	130%	13,506,000.00
010004	Ministry For Local Government Special Expenditure and Projects	36,000,000	-	0%	36,000,000.00
020510	Community & Self-Help Development Support	2,000,000	-	0%	2,000,000.00
020525	Ward Level Community-Driven Development Interventions	10t			-

Appendix 6 - Consolidated Income and Expenditure Positions

Items	Budget Components	2020 Approved Estimates	Outturns (Jan-March)	Pro-rated Performance (%)	Variances
Consolidated Income Positions					
1	Estimated Recurrent Revenue				
i.	Local revenue	15,331,000,000	3,039,089,770.31	79.3%	12,291,910,229.69
ii.	Statutory Allocation	49,210,000,000	10,913,924,192.16	88.7%	38,296,075,807.84
iii.	Other Statutory Receipts (Excess Crude oil, Exchange Rate Differentials, etc)	4,500,000,000	361,433,641.70	32.1%	4,138,566,358.30
iv.	Value Added Tax	18,889,000,000	3,600,500,759.19	76.2%	15,288,499,240.81
v.	Local Govt Contribution for Primary Educ. Personnel Cost	20,180,000,000	4,743,276,265.70	94.0%	15,436,723,734.30
	Total Recurrent Income	108,110,000,000	22,658,224,629.06	83.8%	85,451,775,370.94
2	Capital Receipts				
i.	Transfer from General Reserves	13,848,000,000	13,460,189,710.80	388.8%	387,810,289.20
ii.	Grants & Reimbursements and Other Capital Receipts	25,572,000,000	2,980,083,015.58	46.6%	22,591,916,984.42
iii.	External Loans	4,550,000,000	31,187,884.50	2.7%	4,518,812,115.50
iv.	Internal Loans	840,000,000	-	0.0%	840,000,000.00
	Total Capital Receipts	44,810,000,000	16,471,460,610.88	147.0%	28,338,539,389.12
H	Total Estimated Financial Resources	152,920,000,000	39,129,685,240	102.4%	113,790,314,760.06
Expenditure Components					
1	Recurrent Expenditure				
i	Personnel Costs (LEAs Inclusive)	45,137,000,000	11,452,600,673.33	101.5%	33,684,399,326.67
ii	Other Recurrent Expenditure	22,050,000,000	3,906,093,835.21	70.9%	18,143,906,164.79
iii	Public Debt Charges	4,150,000,000	958,029,828.88	92.3%	3,191,970,171.12
iv	Stabilization	700,000,000	46,250,000.01	26.4%	653,749,999.99
v	Contingency Fund	4,500,000,000		0.0%	4,500,000,000.00
	Total Recurrent Expenditure	76,537,000,000	16,362,974,337.43	85.5%	60,174,025,662.57
					-
2	Capital Expenditure	76,383,000,000	8,591,769,560.17	45.0%	67,791,230,439.83
	Total Budget Size	152,920,000,000	24,954,743,897.60	65.3%	127,965,256,102.40
Liquidity Position as at Q1			14,174,941,342		