



JIGAWA STATE

2 0 2 1
FIRST QUARTER
[January to March]

Budget Implementation Interim
Report

Compiled by
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Block A, New State Secretariat Complex
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Table of Contents

<i>Table of Contents</i>	2
1.0 – Introduction	3
2.0 - The 2021 Approved Budget Profile.....	3
3.0 - First Quarter Performance Appraisal of the 2021 Budget	5

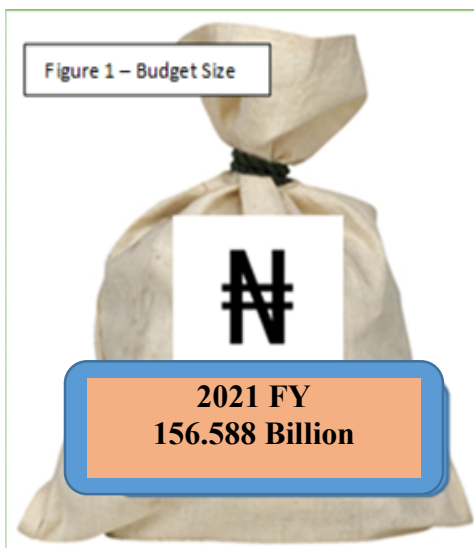
1.0 – Introduction

This is an interim report on the implementation of the 2021 Approved Budget during the first quarter of the year covering the period of January to March. As usual, the report is very important as it is meant to reveal the trend of budget implementation and issues associated with that and what measures need to be put in place to achieve the objectives of the budget. The report looks at both the income and expenditure outturns relative to the approved estimates as to make an informed assessment of performance. Apart from comparison of actual income and expenditure against approved estimates, the report helps budget implementation remains on track in subsequent quarters and ensures funds are expended in accordance with the appropriations.

As an interim report, it presents the a snapshot view of the performances across all the components of the budget. It is intended that a more comprehensive report would follow up to provide more detailed and comprehensive performance assessment. Notwithstanding, the interim nature of the report, it would provide in its conclusion some useful recommendations that would support decisions and actions in subsequent periods of the year with the ayme of achieving higher budgetary outputs, outcomes and impact.

2.0 - The 2021 Approved Budget Profile

The sum of ₦156.588 billion was appropriated as the total budget size for the 2021 Fiscal year as provided under Law No. 4 of 2020. Some of the key broad priorities of the 2021 include:



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

- d. Youths and Women Empowerment through targeted economic empowerment and other social intervention programs.

As conceived, the budget is to be funded from various revenues sources and financing items including recurrent revenues of about N115.08 billion and capital receipts amounting to slightly over N43.48 billion. On the expenditure side, while the sum of slightly over N76.35 billion was meant for recurrent expenditure comprising of both personnel and overhead cost, about N78.24 was for Capital Development. The details of these and the performance of each of the constituent parts are presented in tables 1 and 2 under the appraisal of budget implementation

3.0 - First Quarter Performance Appraisal of the 2021 Budget

Table 1 - Consolidated Income Appraisal

Items	Budget Components	2021 Approved Estimates	2021 Actual (Jan. - Mar.)	Pro-rated Performance	Variance
	Total Financial Resources (1 + 2)	156,588,000,000	36,758,790,098	93.9%	-6.1%
2	Recurrent Incomes	113,101,300,000	24,205,206,499	85.6%	-14.4%
(i)	Gross Statutory Allocation	40,310,000,000	8,578,127,428	85%	-15%
(iii)	Other Statutory Transfers(Exchange Rate Differentials, Excess Crude Receipts, etc)	3,600,000,000	795,549,979	88%	-12%
(iv)	Value Added Tax	18,990,000,000	5,493,138,625	116%	16%
	Other Recurrent Revenues & Financing Items	-	-		
	Independent Revenue (BIR / State Taxes)	2,785,000,000	1,628,738,157	234%	134%
(v)	Local Govt Contribution for Primary Education Personnel Cost	19,600,000,000	4,689,663,169	96%	-4%
	Local Govt Recurrent Contributions	4,841,200,000	1,045,349,381		
(vi)	Other MDAs Recurrent Revenues	22,975,100,000	1,974,639,761	34%	-66%
	Capital Receipts	43,486,700,000	12,553,583,599	115.5%	15.5%
i	Opening Balance (Transfer from General Reserves)	9,754,700,000	9,025,013,564	370%	270%
ii	Internal and External Grants	4,970,500,000	7,077,600	1%	-99%
iii	Other Capital Receipts & Reimbursements	25,161,500,000	3,521,492,435	56%	-44%
iv.	External Loans	3,600,000,000	-	0%	-100%
v	Internal Loans	-	-	-	-100%

The general assessments of revenue and expenditure outturns which depicts the 2021 budget implementation level for the first quarter of the year are presented in Tables 1 and 2 below. This assessment on the income side indicated almost 93% pro-rated performance (a negative variance of about 7% during the first three months of the year. At the aggregate level, the income performance could be adjudged as very satisfactory.

Looking further into the components, the performance on recurrent incomes reached up to about 84.1% with an outturn of over N24.2 billion. Almost all components performed credibly well with the exception of the aggregated receipts from MDAs. With a negative variance of about 67%. This is more attributed to paucity of data than poor performance. It is envisaged that, the final report would indicate a much more impressive performance.

On the Capital Receipts side, the report indicated a positive variance of over 15%. As usual, this is boosted by the accrual in respect of the Opening Balance for the year where almost 92% of the expectation was realized (pro-rated to over 370% performance) – that is an

accrual of N9.03 billion against an expectation of about N9.75 billion. Indeed, this is what was responsible for the over 115% pro-rated performance on capital receipts. Performance of other components are as indicated in the table.

Table 2 - Consolidated Expenditure Appraisal

Items	Budget Components	2021 Approved Estimates	2021 Actual (Jan. - Mar.)	Pro-rated Performance	Variance
	Total Expenditure	156,588,000,000	23,468,035,475	59.9%	-40.1%
	Recurrent Expenditure	77,848,100,000	16,035,553,576	82.4%	-17.6%
i	Personnel Costs (inclusive of Pensions and LEAs Salaries)	48,423,000,000	11,312,806,970	93%	-7%
ii	Overhead Cost	22,667,400,000	3,795,485,978	67%	-33%
iii	Public Debt Charges	4,000,000,000	881,010,628	88%	-12%
iv	Stabilization	300,000,000	46,250,000	62%	-38%
v	Contingency Fund	2,457,700,000	-	0%	-100%
	Capital Expenditure	78,739,900,000	7,432,481,899	37.8%	-62.2%
01	Administrative	3,276,000,000	307,971,332	38%	-62%
02	Economic	38,661,306,000	4,009,849,678	41%	-59%
03	Law & Justice	872,000,000	24,466,887	11%	-89%
04	Regional	-	-		
05	Social	35,930,594,000	3,090,194,002	34%	-66%

The highlights on the expenditure performances are presented in Table 2 below. As usual, the first quarter performance was below expectation as budget implementation was yet to go into full gear. As indicated in the table, overall performance was reported to be almost 60% pro-rated (a variance of about 40%). As could be seen, the aggregate expenditure amounted to almost ₦23.5 billion against the total approved estimates of ₦156.588 billion.

Further analysis indicates that the Recurrent Expenditure components performed much better than Capital Expenditure with a pro-rated performances of 81.9% and 38% respectively. The performance of all the recurrent and capital expenditure components are as presented in the table. Apparently, it was the poor performance on capital expenditure (about 38%) that contributed to the overall below-expectation performance of about 60%. On the whole, it is expected that budget performance, especially on the capital expenditure side, would be more impressive during the second quarter when budget implementation would have gone into full gear.

While there is no cause for alarm at the moment, conscious and deliberate measures need to be put in place for higher outturns with regards to capital receipts and their associated expenditure components including both grants and loan funded projects. Implementation of the CARES Program needs to be commenced in earnest to attract the ₦5 billion CARES Grants from the World Bank.

APPENDICES

2021 Budget Implementation Report						
First Quarter (Jan. - Mar) - Revenue						
Economic Code	Item Description	2021 Approved Estimates	Total	Pro-rated Performance	Relative Variance	Balances
	Total Revenue	156,588,000,000	36,758,790,098	93.9%	-6.1%	119,829,209,902
	Total Revenue (Recurrent)	113,101,300,000	24,205,206,499	85.6%	-14.4%	88,896,093,501
	Total Revenue (Capital Receipts)	43,486,700,000	12,553,583,599	115.5%	15.5%	30,933,116,401
(a)	Recurrent Revenues (MoF)	82,500,000,000	19,556,479,201	94.8%	-5.2%	62,943,520,799
11010101	Statutory Allocation	40,310,000,000	8,578,127,428	85.1%	-14.9%	31,731,872,572
11010201	Share of VAT	18,990,000,000	5,493,138,625	115.7%	15.7%	13,496,861,375
11010301	Other Federal Transfers (Excess Crude Oil, Xchange Rate, etc)	3,600,000,000	795,549,979	88.4%	-11.6%	2,804,450,021
	LGA Contribution to LEA Salaries	19,600,000,000	4,689,663,169	95.7%	-4.3%	14,910,336,831
	Recurrent Revenues (BIR)	2,785,000,000	1,628,738,157	233.9%	133.9%	1,156,261,843
12010101	Pay-As-You-Earn (Public Sector)	2,000,000,000	1,482,317,694	296.5%	196.5%	517,682,306
12010104	Stamp Duty	600,000	71,650	47.8%	-52.2%	528,350
12010112	Pay-As-You-Earn (Non-Public-Sector)	450,000,000	66,858,946	59.4%	-40.6%	383,141,054
12010113	Withholding Tax On Bank Deposits	60,000,000	4,971,496	33.1%	-66.9%	55,028,504
12010114	Withholding Tax on Non-limited Liability Company/Cor	130,000,000	56,052,091	172.5%	72.5%	73,947,909
12010401	Withholding Tax on Dividend	2,500,000	156,784	25.1%	-74.9%	2,343,216
12010402	Withholding Tax on Rent	5,000,000	784,615	62.8%	-37.2%	4,215,385
12010501	Direct Assessment Tax	15,000,000	3,385,413	90.3%	-9.7%	11,614,587
12020109	Registration of Voluntary Organization		-			-
12020132	Motor Vehicle Licenses	18,000,000	4,790,000	106.4%	6.4%	13,210,000
12020133	Drivers' Licenses	15,000,000	2,996,000	79.9%	-20.1%	12,004,000
10	Communication Equipment Installation Permit		-			-
12020402	Misleneous Road Traffic Registration Fees	200,000	-	0.0%	-100.0%	200,000
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fee	1,500,000	31,800	8.5%	-91.5%	1,468,200
12020493	Auto Mechanic Registration Fees	200,000	-	0.0%	-100.0%	200,000
12020494	Annual Communication Equipment Installation Fees	5,000,000	416,667	33.3%	-66.7%	4,583,333
12020495	Passenger Manifest and Way Bill	2,000,000	140,000	28.0%	-72.0%	1,860,000
12020728	Proceeds from Number Plates	80,000,000	5,765,000	28.8%	-71.2%	74,235,000
	Recurrent Receipts from Local Govts (Financing Items)	4,841,200,000	1,045,349,381	86.4%	-13.6%	3,795,850,619
18012	Grants & Reimbursement from Local Govts. (Special Services)	480,000,000	91,743,000	76.5%	-23.5%	388,257,000
18012	Grants & Reimbursement from Local Govts. (Min of Local Gov	254,000,000	55,084,162	86.7%	-13.3%	198,915,838
18012	Grants & Reimbursement from Local Govts. (State University)	574,000,000	168,962,657	117.7%	17.7%	405,037,343
18012	Grants & Reimbursement from Local Govts. (Min of Water Res	781,200,000	138,000,000	70.7%	-29.3%	643,200,000
18012	Grants & Reimbursement from Local Govts. (Min of Works)	1,290,000,000	294,704,400	91.4%	-8.6%	995,295,600
18012	Grants & Reimbursement from Local Govts. (Local Govt Audit)	254,000,000	39,547,857	62.3%	-37.7%	214,452,143
18012	Grants & Reimbursement from Local Govts. (LGSC)	508,000,000	38,004,305	29.9%	-70.1%	469,995,695
18012	Grants & Reimbursement from Local Govts. (Rehabilitation Bo	227,000,000	6,063,000	10.7%	-89.3%	220,937,000
18012	Grants & Reimbursement from Local Govts. (PHCD Agency)	113,000,000	24,240,000	85.8%	-14.2%	88,760,000
18012	Grants & Reimbursement from Local Govts. (SIEC)	360,000,000	189,000,000	210.0%	110.0%	171,000,000

Other MDAS		24,953,100,000	1,974,639,761	31.7%	-68.3%	22,978,460,239
	Gpvermnt House		-	0.0%	-100.0%	50,000
11100100400	Due Process & Project Monitoring Bureau		977,500	260.7%	160.7%	522,500
	Pilgrims		-	0.0%	-100.0%	3,000,000
11101800200	Council Affairs Department		2,751,500	55.0%	-45.0%	17,248,500
	Office of Head of Service		-	0.0%	-100.0%	50,000
	Establishment and Service Matters		-	0.0%	-100.0%	300,000
11101300100	Admin and Finance / Liaison Office		982,800	786.2%	686.2%	(482,800)
	Manpower Development and Training		-	0.0%	-100.0%	500,000
	Salary and Pensions		-	0.0%	-100.0%	45,000
	Manpower Development Institute		17,527,500	56.8%	-43.2%	105,872,500
	Sule Lamido University		7,879,544			
14000100100	Office of the Auditor General		310,000	206.7%	106.7%	290,000
21500100100	Ministry of Agriculture & Natural Resources		145,000	0.1%	-99.9%	1,103,855,000
22000100100	Ministry of Finance & Economic Planning		1,331,410,793	4526.6%	4426.6%	(1,213,759,268)
22200100100	Ministry of Commerce, Industries and Co-operatives		569,000	56.9%	-43.1%	3,431,000
23400100100	Ministry of Works & Transport		151,800	0.0%	-100.0%	1,666,348,200
23400900100	Fire Service Directorate		135,000	54.0%	-46.0%	865,000
26000100100	Ministry of Lands, Housing, Urban & Regional Planning Development		17,320,827	5.5%	-94.5%	1,246,679,173
026000300100	Urban Development Board		3,000,000	21.8%	-78.2%	52,000,000
31800500100	High Court of Justice		2,416,674	96.7%	-3.3%	7,583,326
31800600100	Sharia Court of Appeal		368,528	26.8%	-73.2%	5,131,472
31801100100	Judicial Service Commission		6,400	51.2%	-48.8%	43,600
32600100100	Ministry of Justice		50,703,435	67.6%	-32.4%	249,296,565
14700100100	Civil Service Commission		35,000	280.0%	180.0%	15,000
051700100100	Ministry of Education, Science & Technology		705,000	53.2%	-46.8%	4,595,000
51700300100	State Universal Basic Education Board		9,660,000	0.7%	-99.3%	5,618,540,000
51701800100	Jigawa State Polytechnic		2,520,600	1.2%	-98.8%	847,479,400
51701800200	Bilyaminu Usman Polytechnic Hadejia		2,488,587	3.2%	-96.8%	313,511,413
51701900100	Jigawa State College of Education		9,311,250	6.5%	-93.5%	563,588,750
51705600100	Jigawa State Scholarship Board		2,306,792	102.5%	2.5%	6,693,208
51706000100	Jigawa State College of Islamic Legal Studies		2,611,130	1.9%	-98.1%	552,388,870
51706300100	Islamic Education Bureau		2,432,000	1801.5%	1701.5%	(1,892,000)
052300100100	Ministry of Information Youths, Sports and Culture		-	0.0%	-100.0%	500,000
52100100100	Ministry of Health		967,500	0.6%	-99.4%	680,332,500
	JIMSO		462,000,922	123.2%	23.2%	1,037,999,078
052110400107	School of Nursing B/kudu		2,095,317	46.6%	-53.4%	15,904,683
052110400109	School of Nursing Hadejia		516,195	103.2%	3.2%	1,483,805
52100100111	Bimin Kudu General Hospital		6,828,402	193.7%	93.7%	7,271,598
52100100112	Birniwa General Hospital		6,325,912	316.3%	216.3%	1,674,088
52100100113	Dutse General Hospital		8,434,549	49.4%	-50.6%	59,795,451
52100100114	Gumel General Hospital		1,307,625	13.2%	-86.8%	38,372,375
52100100116	Hadejia General Hospital		7,552,810	47.9%	-52.1%	55,545,190
52100100118	Jahun General Hospital		6,198,899	105.9%	5.9%	17,221,101
52100100120	Kafin Hausa General Hospital		2,547,952	51.0%	-49.0%	17,452,048
053501600100	Jigawa State Environmental Protection Agency (JISEPA)		68,850	23.0%	-77.1%	1,131,150
52100100121	Kazaure General Hospital		584,267	7.8%	-92.2%	29,415,733
053500100100	Ministry of Environment		100,000	0.0%	-100.0%	1,001,900,000
52300500100	Jigawa State Printing Press		383,900	43.9%	-56.1%	3,116,100
55100100100	Ministry Of Local Government		-	0.0%	-100.0%	254,500,000
			-			
			-			

14	Total Capital Receipts Transfer to Capital Dev. Fund	43,486,700,000	12,553,583,599	115.5%	15.5%	30,933,116,401
14010101	Transfer from CRF to CDF (Balance Brought Forward)	9,754,700,000	9,025,013,564	370.1%	270.1%	729,686,436
			-			-
	Other Capital Receipts and Reimbursements	25,161,500,000	3,521,492,435	56.0%	-44.0%	21,640,007,565
14020201	Other Capital Receipts to CDF (Local Govt Capital Contributions)	5,400,000,000	731,888,843	54.2%	-45.8%	4,668,111,157
14020201	Other Capital Receipts to CDF (Local Govt ro RUWASA Projects)	396,600,000	-	0.0%	-100.0%	396,600,000
14020201	Other Capital Receipts to CDF (2% Local Govt to SLU)	362,000,000	168,962,657	186.7%	86.7%	193,037,343
14020201	Other Capital Receipts to CDF (Capitalized LGA Contribution to PHCDA for Free MNCH in Ten PHC Centers)	122,000,000	3,300,000	10.8%	-89.2%	118,700,000
14020202	Sales of Fixed Assets and Condemned Stores	10t	-			
14020204	UBEC Grants	1,784,000,000	715,074,225	160.3%	60.3%	
14020205	Jigawa State Polytechnic TET Fund	750,000,000	433,500,000	231.2%	131.2%	316,500,000
14020205	Binyaminu Usman Polytechnic Hadeja - TET Fund	246,000,000	20,701,072	33.7%	-66.3%	225,298,928
14020205	Jigawa State College of Education - TET Fund	452,900,000	169,367,365	149.6%	49.6%	283,532,635
14020205	Sule Lamido University - TET Fund	1,923,000,000	799,578,108	166.3%	66.3%	1,123,421,892
14020205	Jigawa State College of Islamic Legal Studies- TET Fund	440,000,000	87,290,073	79.4%	-20.6%	352,709,927
14020206	European Union Water Supply and Sanitation Grants	260,000,000	-	0.0%	-100.0%	260,000,000
14020207	European Union Governance Reforms Grants	550,000,000	391,830,092	285.0%	185.0%	158,169,908
14020208	Third National Project Federal Grants Water Projects	350,000,000	-	0.0%	-100.0%	350,000,000
14020208	Federal Grants Water Projects (PEEWASH)	375,000,000	-	0.0%	-100.0%	375,000,000
14020209	World Bank Supported Save One Million Grants	600,000,000	-	0.0%	-100.0%	600,000,000
14020210	AfDB Agricultural Transformation Program Grant]	3,400,000,000	-	0.0%	-100.0%	3,400,000,000
14020211	Federal Government SDG Grants	250,000,000	-	0.0%	-100.0%	250,000,000
14020213	Capital Reimbursements / Capital Loan Repayment	10t	-			
14020215	Other Capital Grants (Receipts) - ational Program on Food Security (NPFS).	40,000,000	-	0.0%	-100.0%	40,000,000
14020215	Other Capital Grants (Receipts) TBL	20,000,000	-	0.0%	-100.0%	20,000,000
	APPEALS GRANTS	1,100,000,000	-	0.0%	-100.0%	1,100,000,000
14020216	Fed. Govt. Grant on COVID-19 Accelerated Responsive State Prog (CARES)	5,000,000,000	-	0.0%	-100.0%	5,000,000,000
	RAMP Project	340,000,000	-	0.0%	-100.0%	340,000,000
14020216	World Bank Supported NEWMAP Project	1,000,000,000	-	0.0%	-100.0%	1,000,000,000
15010104	State Allocation from Basic Healthcare Provision Fund		-			
			-			
	AID AND GRANTS - GENERAL	4,970,500,000	7,077,600	0.6%	-99.4%	4,963,422,400
13010303	Global Education Grants (World Bank - GPE/NiPEP)	-	-			
13010305	Global Education Grants (World Bank - BESDA Project)	3,817,500,000	-	0.0%	-100.0%	3,817,500,000
13010402	UNICEF Primary Healthcare Grants	280,000,000	7,077,600	10.1%	-89.9%	272,922,400
13010403	Sasakawa Global Agricultural Grants	12,000,000	-	0.0%	-100.0%	12,000,000
13010404	Rural Water Supply & Sanitation Grants	511,000,000	-	0.0%	-100.0%	511,000,000
	GAVI	350,000,000	-	0.0%	-100.0%	350,000,000
			-			
			-			
	Internal and External Loans	3,600,000,000	-	0.0%	-100.0%	3,600,000,000
14030206	International Loans/ Borrowings IFAD)	1,200,000,000	-	0.0%	-100.0%	1,200,000,000
14030207	International Loans/ Borrowings (World Bank / IDA)	-	-			
14030208	International Loans/ Borrowings (Islamic Development Bank)	2,400,000,000	-	0.0%	-100.0%	2,400,000,000
14030305	Federal Mortgage	-	-			

2021 Budget Implementation Report									
First Quarter (Jan. - Mar) - Personnel Cost									
Admin Codes	Ministries, Depts and Agencies	2021 Approved Estimates	First Quarter Outturns			Total	Pro-rated Performance	Relative Variance	Absolute Variance(Pro-
			Jan.	Feb.	Mar.				
Total		48,423,000.000	3,804,927.340	3,744,476.573	3,763,403.058	11,312,806.970	93.4%	-6.6%	-792,943,029.57
011100100101	Government House	40,400,000	3,162,161.50	3,115,902.00	3,115,902.00	9,393,965.50	93.0%	-7.0%	706,034.50
011100100201	Deputy Governor's Office	12,200,000	768,485.70	768,485.70	768,485.70	2,305,457.10	75.6%	-24.4%	744,542.90
011100100300	Directorate of Protocol	3,900,000	288,206.55	288,206.55	288,206.55	864,619.65	88.7%	-11.3%	110,380.35
011100100400	Due Process & Project Monitoring Bureau	40,720,000	2,841,097.60	3,331,194.60	3,031,194.60	9,203,486.80	90.4%	-9.6%	976,513.20
011100100700	Pilgrim Welfare Agency	41,920,000	2,767,997.00	2,767,997.00	2,767,997.00	8,303,991.00	79.2%	-20.8%	2,176,009.00
011100800100	State Emergency Management Agency	19,800,000	1,545,191.20	1,545,191.20	1,545,191.20	4,635,573.60	93.6%	-6.4%	314,426.40
011101300100	Administration & Finance Directorate	328,800,000	29,447,400.57	23,239,300.12	23,337,938.31	76,024,639.00	92.5%	-7.5%	6,175,361.00
011101300101	SSG's Office - Governor & Deputy Governor (CRFC)	16,260,000	1,752,435.40	1,318,843.00	1,318,843.00	4,390,121.40	108.0%	8.0%	325,121.40
011101300200	Liaison Office Kaduna	6,590,000	503,017.70	503,017.70	503,017.70	1,509,053.10	91.6%	-8.4%	138,446.90
011101300300	Liaison Office Lagos	4,590,000	392,127.30	392,127.30	392,127.30	1,176,381.90	102.5%	2.5%	28,881.90
011101300500	Liaison Office Abuja	5,960,000	485,216.90	485,216.90	485,216.90	1,455,650.70	97.7%	-2.3%	34,349.30
011101300600	Chieftaincy & Religious Affairs Department	34,000,000	2,291,673.20	2,291,673.20	2,341,673.20	6,925,019.60	81.5%	-18.5%	1,574,980.40
011101400100	Research, Evaluation and Political Affairs Directorate	5,200,000	383,328.40	383,328.40	383,328.40	1,149,985.20	88.5%	-11.5%	150,014.80
011101800100	Special Service Directorate	29,200,000	2,345,335.37	2,295,236.37	2,295,236.37	6,935,808.11	95.0%	-5.0%	364,191.89
011101800200	Council Affairs Department	476,000	38,661.80	38,661.80	38,661.80	115,985.40	97.5%	-2.5%	3,014.60
011200100100	State House of Assembly	1,049,000,000	31,526,235.67	27,199,672.81	27,160,254.46	85,886,162.94	32.7%	-67.3%	-176,363,837.06
011200100115	Assembly Service Commission	25,328,000	1,575,443.40	1,204,001.40	1,204,001.40	3,983,446.20	62.9%	-37.1%	-2,348,553.80
012500100100	Office of the Head of State Civil Service	200,000,000	12,891,704.28	10,137,459.48	9,695,505.48	32,724,669.24	65.4%	-34.6%	-17,275,330.76
012500100200	Establishment and Service Matters Directorate	543,400,000	43,868,380.63	43,805,268.24	43,747,755.28	131,421,404.15	96.7%	-3.3%	4,428,595.85
012500100400	Directorate of Salary and Pension Administration	323,900,000	51,865,200.65	1,869,542.65	1,931,992.95	55,666,736.25	68.7%	-31.3%	-25,308,263.75
012500100406	State Pension	700,000,000	45,287,020.54	45,566,493.64	48,446,916.85	139,300,431.03	79.6%	-20.4%	-35,699,568.97
012500100500	Manpower Development Institute	46,000,000	3,363,800.00	3,461,244.00	3,461,244.00	10,286,288.00	89.4%	-10.6%	1,213,712.00
012500100600	Guidance and Counselling Department	1,980,000	162,933.20	162,933.20	164,961.20	490,827.60	99.2%	-0.8%	4,172.40
014000100100	Office of the Auditor General	69,500,000	5,400,435.00	5,400,435.00	5,400,435.00	16,201,305.00	93.2%	-6.8%	1,173,695.00
014000100101	State Auditor General (CRFC)	5,428,000	566,740.80	441,954.00	441,954.00	1,450,648.80	106.9%	6.9%	93,648.80
014000200100	Directorate of Local Government Audit	77,700,000	5,927,701.90	6,060,795.60	6,044,096.30	18,032,593.80	92.8%	-7.2%	1,392,406.20
014000200101	Office of the Auditor General Local Government Audit (CRFC)	5,428,000	566,740.80	441,954.00	441,954.00	1,450,648.80	106.9%	6.9%	93,648.80
014700100100	Civil Service Commission	8,848,000	719,845.20	719,845.20	719,845.20	2,159,535.60	97.6%	-2.4%	52,464.40
014700100101	Office of the Chairman and Members CSC (CRFC)	16,518,000	1,701,954.00	1,330,512.00	1,330,512.00	4,362,978.00	105.7%	5.7%	233,478.00
014700200100	Local Government Service Commission	5,000,000	285,197.30	285,197.30	290,392.90	860,787.50	68.9%	-31.1%	-389,212.50
014700200101	Office of the Chairman and Members LCSC (CRFC)	21,330,000	2,271,799.00	1,781,497.00	1,781,497.00	5,834,793.00	109.4%	9.4%	502,293.00
014800100100	State Independent Electoral Commission	9,810,000	811,674.20	811,674.20	811,674.20	2,435,022.60	99.3%	-0.7%	17,477.40
014800100101	Office of the SIEC Chairman and Members (CRFC)	42,268,000	2,699,125.00	3,597,531.34	2,946,755.00	9,243,411.34	87.5%	-12.5%	-1,323,588.66
021500100100	Ministry of Agriculture & Natural Resources	356,000,000	29,400,398.80	29,705,990.26	29,346,820.10	88,453,209.16	99.4%	-0.6%	546,790.84
021502102100	Jigawa State Agricultural Research Institute	110,000,000	9,194,301.97	9,194,301.97	9,405,604.14	27,794,208.08	101.1%	1.1%	294,208.08
021510200100	Jigawa State Agricultural & Rural Development Authority	413,000,000	33,106,576.20	32,503,974.82	32,275,859.24	97,886,410.26	94.8%	-5.2%	-5,363,589.74
022000100100	Ministry of Finance & Economic Planning	375,000,000	30,159,728.68	30,286,404.28	30,090,953.88	90,537,086.84	96.6%	-3.4%	-3,212,913.16
022000300100	Budget and Economic Planning Directorate	39,400,000	2,691,787.90	2,691,787.90	2,691,787.90	8,075,363.70	82.0%	-18.0%	-1,774,636.30
022000300200	Economic Planning Board	3,060,000	-	-	-	-	0.0%	-100.0%	-765,000.00
022000700100	Office of the Accountant General	1,400,000,000	135,021,413.96	114,208,198.46	114,227,248.77	363,456,861.19	103.8%	3.8%	13,456,861.19
022000700101	Accountant General Office (CRFC)	5,428,000	566,740.80	441,954.00	441,954.00	1,008,694.80	74.3%	-25.7%	-348,305.20
022000800100	State Internal Revenue Service	138,881,000	8,700,960.59	8,633,317.40	8,644,741.08	25,979,019.07	74.8%	-25.2%	-8,741,230.93
022000800101	Office of the Chairman Board of Internal Revenue (CRFC)	5,430,000	566,740.80	441,954.00	441,954.00	1,450,648.80	106.9%	6.9%	93,148.80
022001200100	Jigawa State Bureau of Statistics	16,646,000	1,328,917.46	1,328,917.46	1,328,917.46	3,986,752.38	95.8%	-4.2%	174,747.62
022200100100	Ministry of Commerce, Industries and Cooperatives	76,600,000	6,373,351.90	6,373,351.90	6,373,351.90	19,120,055.70	99.8%	-0.2%	29,944.30
022200100200	Mineral Resources Development Agency	11,300,000	940,784.30	940,784.30	940,784.30	2,822,352.90	99.9%	-0.1%	2,647.10
022200100300	State Investment Promotion Agency	9,040,000	-	-	-	-	0.0%	-100.0%	-2,260,000.00
022700600100	Directorate of Economic Empowerment	74,000,000	6,078,535.51	6,078,535.51	6,078,535.51	18,235,606.53	98.6%	-1.4%	264,393.47
023400100100	Ministry of Works & Transport	174,000,000	14,672,086.70	14,636,786.90	14,626,786.90	43,935,660.50	101.0%	1.0%	435,660.50
023400400100	Jigawa Roads Maintenance Agency	13,024,000	1,111,038.20	1,070,209.80	1,073,657.40	3,254,905.40	100.0%	0.0%	-1,094.60
023400800300	Rural Electricity Board	27,973,000	2,896,958.50	2,409,087.30	2,299,054.90	7,605,100.70	108.7%	8.7%	611,850.70
023400900100	Fire Service Directorate	90,000,000	7,453,660.77	7,453,660.77	7,453,660.77	22,360,982.31	99.4%	-0.6%	-139,017.69
025200100100	Ministry of Water Resources	17,612,000	1,453,456.30	1,453,456.30	1,453,456.30	4,360,368.90	99.0%	-1.0%	-42,631.10
025210200100	Jigawa state Water Board	193,000,000	15,459,175.96	15,086,071.16	15,107,525.46	45,652,772.58	94.6%	-5.4%	-2,597,227.42
025210300100	Rural Water Supply and Sanitation Agency	34,961,000	3,015,465.65	2,997,308.25	3,002,631.75	9,015,405.65	103.1%	3.1%	275,155.65
025210400100	Small Town Water Supply Agency	260,000,000	20,305,774.30	19,504,269.90	19,056,908.60	58,866,952.80	90.6%	-9.4%	-6,133,047.20
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	83,800,000	6,566,757.05	6,566,757.05	6,435,905.05	19,569,419.15	93.4%	-6.6%	-1,380,580.85
026000200100	Jigawa State Housing Authority	12,300,000	1,111,205.20	1,111,205.20	1,111,205.20	3,333,615.60	108.4%	8.4%	258,615.60
026000300100	Urban Development Board	64,900,000	5,500,998.80	5,538,222.70	5,566,642.30	16,605,863.50	102.3%	2.3%	380,863.50
026000400100	Dutse Capital Development Authority (DCDA)	94,400,000	7,572,179.30	7,523,164.50	7,523,164.50	22,618,508.30	95.8%	-4.2%	-981,491.70
031800500100	High Court of Justice	525,000,000	37,561,857.96	41,688,882.21	42,017,742.13	121,268,482.30	92.4%	-7.6%	-9,981,517.70
031800600100	Sharia Court of Appeal	832,518,000	68,533,796.30	71,461,690.48	71,707,189.21	211,702,675.99	101.7%	1.7%	3,573,175.99
031801100100	Judicial Service Commission	91,900,000	5,160,371.74	6,459,763.54	6,459,763.54	18,079,898.82	78.7%	-21.3%	-4,895,101.18

2021 Q1 Report

032600100100	Ministry of Justice	158,600,000	13,337,780.39	13,259,734.27	13,268,176.27	39,865,690.93	100.5%	0.5%	215,690.93
032600200200	Justice Sector and Law Reform Commission	22,800,000	2,316,464.66	2,316,464.66	2,348,145.99	6,981,075.31	122.5%	22.5%	1,281,075.31
051400100100	Ministry of Women Affairs & Social Development	54,000,000	4,450,379.50	4,452,995.10	4,452,995.10	13,356,369.70	98.9%	-1.1%	143,630.30
051400100200	Jigawa State Rehabilitation Board	277,300,000	3,852,052.76	3,852,052.76	3,852,052.76	11,556,158.28	16.7%	-83.3%	57,768,841.72
051700100100	Ministry of Education, Science & Technology	4,669,000,000	319,498,903.26	320,143,719.18	319,571,368.87	959,213,991.31	82.2%	-17.8%	208,036,008.69
051700100200	State Educational Inspectorate & Monitoring Unit	2,259,000	86,231.00	86,231.00	86,231.00	258,693.00	45.8%	-54.2%	306,057.00
051700300100	State Universal Basic Education Board	220,800,000	22,850,334.65	22,874,616.35	22,718,369.65	68,443,320.65	124.0%	24.0%	13,243,320.65
051700300103	Inspectorate Headquarters & Zones	227,000,000	19,223,654.98	19,284,648.66	19,422,775.89	57,931,079.53	102.1%	2.1%	1,181,079.53
051700400100	Local Education Authority	19,600,000,000	1,563,221,056.41	#####	1,563,221,056.41	#####	95.7%	-4.3%	210,336,830.77
051700800100	Library Board	57,100,000	4,825,660.20	4,798,530.30	4,798,530.30	14,422,720.80	101.0%	1.0%	147,720.80
051701000100	Agency for Mass Education	86,400,000	6,656,690.47	6,659,083.87	6,659,083.87	19,974,858.21	92.5%	-7.5%	1,625,141.79
051701100100	Nomadic Education Agency	550,000,000	45,524,431.82	45,465,252.87	45,763,411.42	136,753,096.11	99.5%	-0.5%	746,903.89
051701800100	Jigawa State Polytechnic	595,080,000	50,895,763.63	50,867,157.68	51,254,745.03	153,017,666.34	102.9%	2.9%	4,247,666.34
051701800200	Biyaminu Usman Polytechnic Hadejia	440,000,000	37,514,790.77	37,633,913.27	37,633,913.27	112,782,617.31	102.5%	2.5%	2,782,617.31
051701900100	Jigawa State College of Education	1,220,000,000	93,262,194.82	93,069,386.25	92,824,573.29	279,156,154.36	91.5%	-8.5%	25,843,845.64
051702100100	Sule Lamido University	1,006,000,000	60,860,012.33	62,271,943.80	62,020,147.42	230,152,103.55	91.5%	-8.5%	21,347,896.45
051705500100	Science & Technical Education Board	665,890,000	52,026,415.48	52,535,215.18	52,732,614.68	157,294,245.34	94.5%	-5.5%	9,178,254.66
051705600100	Jigawa State Scholarship Board	4,700,000	577,917.60	547,917.60	547,917.60	1,673,752.80	142.4%	42.4%	498,752.80
051705600200	Dutse Model / Capital School	178,000,000	14,505,093.00	14,470,056.90	14,656,543.40	43,631,693.30	98.0%	-2.0%	868,306.70
051706000100	Jigawa State College of Education and Legal Studies	452,000,000	37,925,427.62	37,223,132.52	49,657,737.23	124,806,297.37	110.4%	10.4%	11,806,297.37
051706100100	Institute of Information Technology	279,000,000	17,814,080.01	17,509,987.86	17,542,486.16	52,866,554.03	75.8%	-24.2%	16,883,445.97
051706300100	Islamic Education Bureau	977,700,000	86,343,232.55	85,556,379.90	85,591,098.40	257,490,710.85	105.3%	5.3%	13,065,710.85
051706400100	Bamaina Academy	18,900,000	582,421.70	624,807.50	626,793.30	1,834,022.50	38.8%	-61.2%	2,890,977.50
051706500100	Jigawa State College of Remedial Studies	36,440,000	993,275.60	676,253.30	676,253.30	2,345,782.20	25.7%	-74.3%	6,764,217.80
052100100100	Ministry of Health	814,588,000	69,799,953.40	68,796,120.21	69,327,520.51	207,923,594.12	102.1%	2.1%	4,276,594.12
052100100110	Babura General Hospital	234,000,000	19,775,853.89	19,856,237.31	20,762,708.06	60,394,799.26	103.2%	3.2%	1,894,799.26
052100100111	Bimin Kudu General Hospital	462,000,000	39,120,747.85	39,025,903.25	39,069,731.83	117,216,382.93	101.5%	1.5%	1,716,382.93
052100100112	Birmiwa General Hospital	166,000,000	14,260,086.75	14,364,525.33	14,161,480.33	42,786,092.41	103.1%	3.1%	1,286,092.41
052100100113	Dutse General Hospital	556,000,000	47,759,358.94	47,820,115.94	47,740,796.94	143,320,271.82	103.1%	3.1%	4,320,271.82
052100100114	Gumel General Hospital	382,000,000	31,824,853.02	31,721,971.02	31,905,854.72	95,452,678.76	100.0%	0.0%	47,321.24
052100100115	Gwaram Cottage Hospital	139,000,000	11,502,991.46	11,164,715.90	11,169,556.90	33,837,264.26	97.4%	-2.6%	912,735.74
052100100116	Hadejia General Hospital	678,000,000	57,063,913.40	56,798,600.40	57,036,583.40	170,899,097.20	100.8%	0.8%	1,399,097.20
052100100117	Hadejia Tuberculosis and Leprosy Hospital	52,200,000	4,518,323.00	4,254,467.00	4,254,467.00	13,027,257.00	99.8%	-0.2%	22,743.00
052100100118	Jahun General Hospital	310,000,000	26,411,494.75	26,086,129.75	26,098,065.75	78,595,690.25	101.4%	1.4%	1,095,690.25
052100100119	Kafin Hausa (Bulangu) Cottage Hospital	107,800,000	8,915,898.16	8,915,898.16	8,669,060.16	26,500,856.48	98.3%	-1.7%	449,143.52
052100100120	Kafin Hausa General Hospital	153,179,000	13,561,227.36	13,633,135.36	13,655,810.36	40,850,173.08	106.7%	6.7%	2,555,423.08
052100100121	Kazaura General Hospital	414,000,000	35,185,347.05	35,299,626.05	35,321,520.05	105,806,493.15	102.2%	2.2%	2,306,493.15
052100100122	Kazaura Psychiatric Hospital	95,700,000	3,386,569.52	3,337,643.52	3,337,643.52	10,061,856.56	42.1%	-57.9%	13,863,143.44
052100100123	Ringim General Hospital	176,464,000	25,882,848.65	25,783,041.65	25,668,725.65	77,334,615.95	175.3%	75.3%	33,218,615.95
052100300100	Primary Health Care Development Agency	79,650,000	6,617,416.70	6,580,918.70	6,338,374.20	19,536,709.60	98.1%	-1.9%	375,790.40
052110400107	School of Nursing Bimin Kudu	343,000,000	31,096,793.70	31,684,385.36	32,175,424.52	94,956,603.58	110.7%	10.7%	9,206,603.58
052110400109	School of Nursing Hadejia	30,700,000	NILL	NILL	NILL	-	0.0%	-100.0%	7,675,000.00
052110600100	School of Health Technology	158,000,000	14,111,024.83	14,111,024.83	14,115,188.83	42,337,238.49	107.2%	7.2%	2,837,238.49
052111600100	Rasheed Shekoni Specialist Hospital	978,100,000	81,005,359.26	81,170,545.51	80,403,305.95	242,579,210.72	99.2%	-0.8%	1,945,789.28
052111700100	Jigawa Contributory Health Care Management Agency (JICHMA)	20,000,000	-	-	-	-	0.0%	-100.0%	5,000,000.00
052300100100	Ministry of Information Youths, Sports and Culture	107,200,000	8,584,187.41	8,295,345.03	8,295,345.03	25,174,877.47	93.9%	-6.1%	1,625,122.53
052300200100	History and Culture Bureau	22,000,000	1,916,921.83	1,916,941.83	1,916,941.83	5,750,805.49	104.6%	4.6%	250,805.49
052300300100	Jigawa State Television	68,400,000	5,784,277.97	5,725,969.36	5,743,323.27	17,253,570.60	100.9%	0.9%	153,570.60
052300400100	Jigawa State Broadcasting Corporation (Radio)	99,900,000	8,509,242.93	8,506,242.93	8,547,151.39	25,562,637.25	102.4%	2.4%	587,637.25
052300700100	Jigawa State Sports Council	121,000,000	10,653,465.76	9,921,105.81	9,921,105.81	30,495,677.38	100.8%	0.8%	245,677.38
053500100100	Ministry of Environment	134,340,000	11,002,830.80	11,016,674.50	11,007,382.30	33,026,887.60	98.3%	-1.7%	558,112.40
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	366,000,000	30,117,689.28	30,134,253.28	30,134,253.28	90,386,195.84	98.8%	-1.2%	1,113,804.16
053505600100	Alternative Energy Agency	4,183,000	240,024.20	240,024.20	240,024.20	720,072.60	68.9%	-31.1%	325,677.40
055100100100	Ministry Of Local Government	60,000,000	4,165,083.65	4,082,072.05	4,082,072.05	12,329,227.75	82.2%	-17.8%	2,670,772.25

2021 Budget Implementation Report									
First Quarter (Jan. - Mar) - Other Recurrent Expenditure									
Admin Codes	Ministries, Depts and Agencies	2021 Approved Estimates	First Quarter Outturns			Total	Pro-rated Performance	Relative Variance	Absolute Variance (Pro-rated)
			Jan.	Feb.	Mar.				
Total:		29,425,100,000	1,538,006,821	1,438,565,321	1,746,174,464	4,722,746,606	64.2%	-35.8%	- 2,633,528,393.98
011100100101	Government House	720,000,000	32,274,078	72,478,408	25,281,645	130,034,131	72.2%	-27.8%	- 49,965,869.35
011100100201	Deputy Governor's Office	290,000,000	23,478,387	22,398,387	24,849,860	70,726,634	97.6%	-2.4%	- 1,773,365.64
011100100300	Directorate of Protocol	170,000,000	11,000,000	16,750,000	11,000,000	38,750,000	91.2%	-8.8%	- 3,750,000.00
011100100400	Due Process & Project Monitoring Bureau	58,000,000	4,500,000	4,500,000	4,500,000	13,500,000	93.1%	-6.9%	- 1,000,000.00
011100100700	Pilgrim Welfare Agency	350,000,000	250,000	1,250,000	250,000	1,750,000	2.0%	-98.0%	- 85,750,000.00
011100800100	State Emergency Management Agency	70,000,000	466,129	466,129	3,366,129	4,298,387	24.6%	-75.4%	- 13,201,612.88
011101300100	Administration & Finance Directorate	412,500,000	22,256,326	24,000,000	62,461,705	108,718,031	105.4%	5.4%	5,593,031.00
011101300200	Liaison Office Kaduna	4,250,000	455,000	300,000	-	755,000	71.1%	-28.9%	- 307,500.00
011101300300	Liaison Office Lagos	11,000,000	500,000	500,000	892,588	1,892,588	68.8%	-31.2%	- 857,412.25
011101300400	Liaison Office Kano	1,440,000	100,000	100,000	100,000	300,000	83.3%	-16.7%	- 60,000.00
011101300500	Liaison Office Abuja	33,000,000	7,640,000	1,220,000	2,000,000	10,860,000	131.6%	31.6%	2,610,000.00
011101300600	Chieftaincy & Religious Affairs Department	140,000,000	3,200,000	1,030,000	1,030,000	5,260,000	15.0%	-85.0%	- 29,740,000.00
011101400100	Research, Evaluation and Political Affairs Directorate	58,000,000	900,000	900,000	9,759,000	11,559,000	79.7%	-20.3%	- 2,941,000.00
011101800100	Special Service Directorate	820,000,000	38,863,760	19,157,667	107,660,000	165,681,427	80.8%	-19.2%	- 39,318,573.00
011101800200	Council Affairs Department	10,800,000	700,000	700,000	700,000	2,100,000	77.8%	-22.2%	- 600,000.00
011200100100	State House of Assembly	2,334,000,000	321,800,000	114,162,000	114,162,000	550,124,000	94.3%	-5.7%	- 33,376,000.00
011200100115	Assembly Service Commission	20,000,000	-	-	-	-	0.0%	-100.0%	- 5,000,000.00
012500100100	Office of the Head of State Civil Service	267,000,000	21,287,004	16,607,549	17,739,397	55,633,950	83.3%	-16.7%	- 11,116,049.77
012500100200	Establishment and Service Matters Directorate	7,200,000	400,000	400,000	400,000	1,200,000	66.7%	-33.3%	- 600,000.00
012500100300	Manpower Development and Training Directorate	70,000,000	6,000,000	6,000,000	6,000,000	18,000,000	102.9%	2.9%	500,000.00
012500100400	Directorate of Salary and Pension Administration	7,200,000	266,129	266,129	266,129	798,387	44.4%	-55.6%	- 1,001,612.88
012500100500	Manpower Development Institute	77,600,000	6,000,000	6,000,000	6,000,000	18,000,000	92.8%	-7.2%	- 1,400,000.00
012500100600	Guidance and Counselling Department	25,000,000	1,223,000	150,000	3,918,000	5,291,000	84.7%	-15.3%	- 959,000.00
014000100100	Office of the Auditor General	20,200,000	666,129	666,129	666,129	1,998,387	39.6%	-60.4%	- 3,051,612.88
014000200100	Directorate of Local Government Audit	146,300,000	7,589,365	6,378,574	16,891,305	30,859,244	84.4%	-15.6%	- 5,715,756.00
014700100100	Civil Service Commission	12,400,000	957,940	957,589	957,589	1,915,529	61.8%	-38.2%	- 1,184,470.77
014700200100	Local Government Service	483,000,000	2,345,400	2,579,940	3,353,922	8,279,262	6.9%	-93.1%	- 112,470,738.00
014800100100	State Independent Electoral Commission	623,000,000	685,404	689,765	1,112,388	2,487,557	1.6%	-98.4%	- 153,262,443.05
021500100100	Ministry of Agriculture & Natural Resources	19,200,000	846,496	847,624	847,487	2,541,606	53.0%	-47.0%	- 2,258,393.69
021502102100	Jigawa State Agricultural Research Institute	4,200,000	300,000	300,000	-	600,000	57.1%	-42.9%	- 450,000.00
021510200100	Jigawa State Agricultural & Rural Development Authority	12,800,000	638,179	663,725	655,935	1,957,839	61.2%	-38.8%	- 1,242,161.36
021511511500	Farmers And Herdsman Board	3,600,000	300,000	300,000	638,100	1,238,100	137.6%	37.6%	338,100.00
022000100100	Ministry of Finance & Economic Budget and Economic Planning	2,414,165,000	67,570,706	40,267,420	140,016,706	247,854,832	41.1%	-58.9%	- 355,686,418.43
022000300100	Directorate	24,582,000	946,129	366,129	366,129	1,678,387	27.3%	-72.7%	- 4,467,112.88
022000300103	Office of the Permanent Secretary (Contingency Fund Provision)	2,457,700,000	-	-	-	-	0.0%	-100.0%	- 614,425,000.00
022000300200	Economic Planning Board	18,000,000	-	-	-	-	0.0%	-100.0%	- 4,500,000.00
022000700100	Office of the Accountant General	20,000,000	400,000	400,000	-	800,000	16.0%	-84.0%	- 4,200,000.00
022000700101	Accountant General Office (CRFC)	53,339,000	4,444,917	4,444,917	4,444,917	13,334,750	100.0%	0.0%	-
022000700107	Treasury Department (Stabilization Fund Provision)	300,000,000	15,416,667	15,416,667	15,416,667	46,250,000	61.7%	-38.3%	- 28,749,999.99
022000700110	Debt Management Unit	4,000,000,000	317,822,029	250,822,873	312,365,726	881,010,628	88.1%	-11.9%	- 118,989,372.08
022000800100	State Internal Revenue Service	40,800,000	11,999,529	466,129	466,129	12,931,787	126.8%	26.8%	2,731,787.12
022001200100	Jigawa State Bureau of Statistics	6,000,000	300,000	300,000	300,000	900,000	60.0%	-40.0%	- 600,000.00
022200100100	Ministry of Commerce, Industries and Co-operatives	10,900,000	1,000,000	1,000,000	1,000,000	3,000,000	110.1%	10.1%	275,000.00
022200100200	Mineral Resources Development Agency	2,400,000	100,000	100,000	-	200,000	33.3%	-66.7%	- 400,000.00
022200100300	State Investment Promotion Agency	18,000,000	1,769,000	1,000,000	1,000,000	3,769,000	83.8%	-16.2%	- 731,000.00
022700600100	Directorate of Economic Empowerment	6,000,000	686,129	686,129	366,129	1,738,387	115.9%	15.9%	238,387.12
023400100100	Ministry of Works & Transport	1,330,000,000	110,726,072	110,726,072	112,006,349	333,458,493	100.3%	0.3%	958,492.94
023400400100	Jigawa Roads Maintenance Agency	14,200,000	316,129	316,129	3,316,129	3,948,387	111.2%	11.2%	398,387.12
023400800300	Rural Electricity Board	200,000,000	13,679,293	13,973,971	13,973,971	41,627,236	83.3%	-16.7%	- 8,372,764.20
023400900100	Fire Service Directorate	7,200,000	600,000	600,000	600,000	1,800,000	100.0%	0.0%	-
025200100100	Ministry of Water Resources	1,160,000,000	78,325,223	78,766,287	93,478,209	250,569,718	86.4%	-13.6%	- 39,430,281.71
025210200100	Jigawa state Water Board	30,000,000	1,234,500	1,134,500	12,450,000	14,819,000	197.6%	97.6%	7,319,000.00
025210300100	Rural Water Supply and Sanitation Agency	7,200,000	350,000	350,000	350,000	1,050,000	58.3%	-41.7%	- 750,000.00
025210400100	Small Town Water Supply Agency	14,000,000	350,000	350,000	350,000	1,050,000	30.0%	-70.0%	- 2,450,000.00
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	14,400,000	700,000	700,000	700,000	2,100,000	58.3%	-41.7%	- 1,500,000.00
026000200100	Jigawa State Housing Authority	13,000,000	750,000	750,000	750,000	2,250,000	69.2%	-30.8%	- 1,000,000.00
026000300100	Urban Development Board	17,400,000	500,000	1,500,000	1,200,000	3,200,000	73.6%	-26.4%	- 1,150,000.00

026000400100	Dutse Capital Development Authority (CCDA)	44,000,000	3,600,000	3,600,000	3,600,000	10,800,000	98.2%	-1.8%	-	200,000.00
031800500100	High Court of Justice	180,000,000	5,132,931	5,170,342	13,990,928	24,294,201	54.0%	-46.0%	-	20,705,798.71
031800600100	Sharia Court of Appeal	120,000,000	3,700,000	3,700,000	3,700,000	11,100,000	37.0%	-63.0%	-	18,900,000.00
031801100100	Judicial Service Commission	40,000,000	500,000	1,550,000	500,000	2,550,000	25.5%	-74.5%	-	7,450,000.00
032600100100	Ministry of Justice	80,000,000	1,000,000	1,000,000	1,000,000	3,000,000	15.0%	-85.0%	-	17,000,000.00
032600200200	Justice Sector and Law Reform Commission	6,000,000	266,129	605,629	-	871,758	58.1%	-41.9%	-	628,241.92
051400100100	Ministry of Women Affairs & Social Development	11,200,000	599,194	599,194	599,194	1,797,581	64.2%	-35.8%	-	1,002,419.32
051400100200	Jigawa State Rehabilitation Board	600,000,000	192,095	262,053	700,000	1,154,148	0.8%	-99.2%	-	148,845,852.22
051700100100	Ministry of Education, Science & Technology	1,947,400,000	54,415,440	156,963,604	151,592,973	362,972,018	74.6%	-25.4%	-	123,877,982.38
051700100200	State Educational Inspectorate & Monitoring Unit	18,000,000	2,050,800	1,000,000	1,000,000	4,050,800	90.0%	-10.0%	-	449,200.00
051700300100	State Universal Basic Education Board	691,000,000	6,982,679	6,989,179	6,986,937	20,958,795	12.1%	-87.9%	-	151,791,204.65
051700800100	Library Board	3,000,000	150,000	150,000	150,000	450,000	60.0%	-40.0%	-	300,000.00
051701000100	Agency for Mass Education	5,400,000	6,843,600	6,843,600	6,844,400	20,531,600	1520.9%	1420.9%	-	19,181,600.00
051701100100	Nomadic Education Agency	18,000,000	1,020,000	1,020,000	1,020,000	3,060,000	68.0%	-32.0%	-	1,440,000.00
051701800100	Jigawa State Polytechnic	100,000,000	7,615,710	5,654,061	6,492,167	19,761,938	79.0%	-21.0%	-	5,238,062.00
051701800200	Bilyaminu Usman Polytechnic Hadejia	70,000,000	1,000,000	1,000,000	1,000,000	3,000,000	17.1%	-82.9%	-	14,500,000.00
051701900100	Jigawa State College of Education	120,000,000	883,591	40,134	-	923,725	3.1%	-96.9%	-	29,076,275.00
051702100100	Sule Lamido University	454,500,000	5,590	23,423,472	61,196,574	84,625,636	74.5%	-25.5%	-	28,999,364.00
051705500100	Science & Technical Education Board	410,000,000	33,674,175	23,709,980	30,243,050	87,627,205	85.5%	-14.5%	-	14,872,795.00
051705600100	Jigawa State Scholarship Board	1,103,000,000	350,000	3,069,240	11,911,743	15,330,983	5.6%	-94.4%	-	260,419,017.00
051705600200	Dutse Model / Capital School	105,000,000	4,926,000	-	-	4,926,000	18.8%	-81.2%	-	21,324,000.00
051706000100	Jigawa State College of Education and Legal Studies	115,000,000	6,868,920	5,825,460	3,028,385	15,722,765	54.7%	-45.3%	-	13,027,235.00
051706100100	Institute of Information Technology	178,000,000	1,400,000	1,400,000	1,400,000	4,200,000	9.4%	-90.6%	-	40,300,000.00
051706300100	Islamic Education Bureau	470,000,000	8,452,300	32,302,060	32,302,060	40,754,360	34.7%	-65.3%	-	76,745,640.00
051706400100	Bamaina Academy	6,000,000	400,000	400,000	400,000	1,200,000	80.0%	-20.0%	-	300,000.00
051706500100	Jigawa State College of Remedial Studies	18,500,000	-	-	-	-	0.0%	-100.0%	-	4,625,000.00
052100100100	Ministry of Health	291,050,000	76,230,000	76,230,000	76,230,000	228,690,000	314.3%	214.3%	-	155,927,500.00
052100100109	JIMSO (Procurement & Supply)	1,500,000,000	113,088,810	180,956,614	141,390,653	435,436,077	116.1%	16.1%	-	60,436,077.00
052100100110	Babura General Hospital	19,560,000	247,288	246,965	245,607	739,860	15.1%	-84.9%	-	4,150,139.68
052100100111	Birin Kudu General Hospital	17,100,000	235,852	242,360	241,121	719,333	16.8%	-83.2%	-	3,555,666.90
052100100112	Birniwa General Hospital	11,000,000	237,861	240,651	241,796	720,308	26.2%	-73.8%	-	2,029,692.31
052100100113	Dutse General Hospital	71,230,000	-	55,688	10,228	65,916	0.4%	-99.6%	-	17,741,583.76
052100100114	Gumel General Hospital	42,680,000	175,956	179,880	179,880	535,717	5.0%	-95.0%	-	10,134,283.35
052100100115	Gwaram Cottage Hospital	11,300,000	150,000	150,000	150,000	450,000	15.9%	-84.1%	-	2,375,000.00
052100100116	Hadejia General Hospital	66,098,000	137,502	173,298	161,412	472,212	2.9%	-97.1%	-	16,052,287.66
052100100117	Hadejia Tuberculosis and Leprosy Hospital	7,366,000	70,125	77,646	71,156	218,927	11.9%	-88.1%	-	1,622,572.79
052100100118	Jahun General Hospital	26,420,000	232,634	240,476	239,997	713,107	10.8%	-89.2%	-	5,891,892.88
052100100119	Kafin Hausa (Bulangu) Cottage Hospital	10,800,000	150,000	150,000	150,000	450,000	16.7%	-83.3%	-	2,250,000.00
052100100120	Kafin Hausa General Hospital	23,000,000	201,793	223,093	213,293	638,180	11.1%	-88.9%	-	5,111,819.88
052100100121	Kazaure General Hospital	33,000,000	194,783	204,765	197,734	597,283	7.2%	-92.8%	-	7,652,717.45
052100100122	Kazaure Psychiatric Hospital	6,200,000	100,000	100,000	100,000	300,000	19.4%	-80.6%	-	1,250,000.00
052100100123	Ringim General Hospital	31,600,000	239,772	235,022	235,022	709,817	9.0%	-91.0%	-	7,190,183.43
052100200100	Jigawa State Agency for the Control of AIDS	1,440,000	150,000	150,000	150,000	450,000	125.0%	25.0%	-	90,000.00
052100300100	Primary Health Care Development Agency	147,000,000	2,064,245	2,076,682	2,060,281	6,201,209	16.9%	-83.1%	-	30,548,791.48
052110400103	Office of the Provost College of Nursing & Midwifery	58,000,000	192,095	262,053	7,553,589	8,007,737	55.2%	-44.8%	-	6,492,262.88
052110400107	School of Nursing Birin Kudu	38,200,000	92,095	162,053	8,387,339	8,641,487	90.5%	-9.5%	-	908,512.88
052110400108	School of Midwifery Birin Kudu	32,000,000	92,095	162,053	6,689,369	6,943,517	86.8%	-13.2%	-	1,056,482.88
052110400109	School of Nursing Hadejia	9,000,000	405,194	403,896	9,000,000	9,809,090	436.0%	336.0%	-	7,559,089.99
052110400110	School of Midwifery Babura	6,000,000	-	-	-	-	0.0%	-100.0%	-	1,500,000.00
052110600100	School of Health Technology	70,300,000	4,893,281	4,918,240	20,899,797	30,711,319	174.7%	74.7%	-	13,136,318.58
052111600100	Rasheed Shekoni Specialist Hospital	76,800,000	571,405	758,922	538,861	1,869,187	9.7%	-90.3%	-	17,330,812.67
052111700100	Jigawa Contributory Health Care Management Agency (JICHMA)	12,000,000	-	-	-	-	0.0%	-100.0%	-	3,000,000.00
052300100100	Ministry of Information Youths, Sports and Culture	48,380,000	1,858,664	1,929,386	1,906,546	5,694,596	47.1%	-52.9%	-	6,400,404.02
052300200100	History and Culture Bureau	9,600,000	316,129	316,129	1,524,629	2,156,887	89.9%	-10.1%	-	243,112.88
052300300100	Jigawa State Television	22,000,000	1,500,000	1,500,000	1,500,000	4,500,000	81.8%	-18.2%	-	1,000,000.00
052300400100	Jigawa State Broadcasting Corporation (Radio)	23,000,000	208,706	200,121	-	408,826	7.1%	-92.9%	-	5,341,173.71
052300500100	Jigawa State Printing Press	7,200,000	118,140	145,389	98,351	361,881	20.1%	-79.9%	-	1,438,119.03
052300700100	Jigawa State Sports Council	110,600,000	26,070,000	27,285,500	350,000	53,705,500	194.2%	94.2%	-	26,055,500.00
053500100100	Ministry of Environment	10,400,000	349,194	349,194	349,194	1,047,581	40.3%	-59.7%	-	1,552,419.32
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	38,000,000	3,000,000	3,000,000	3,000,000	9,000,000	94.7%	-5.3%	-	500,000.00
053505600100	Alternative Energy Agency	1,800,000	150,000	150,000	150,000	450,000	100.0%	0.0%	-	-
055100100100	Ministry Of Local Government	160,000,000	4,379,000	1,654,400	13,183,475	19,216,875	48.0%	-52.0%	-	20,783,125.00

2021 Budget Implementation Report						
First Quarter (Jan. - Mar) - Capital Expenditure						
Code	Item Description	Approved Estimates 2021	Total	Pro-rated Performance	Relative Variance	Absolute Variance (Pro-rated)
	Consolidated Estimates	78,739,900,000	7,432,481,899	37.8%	-62.2%	- 12,252,493,101.47
01	Administrative	3,276,000,000	307,971,332	37.6%	-62.4%	- 511,028,668.20
02	Economic	38,661,306,000	4,009,849,678	41.5%	-58.5%	- 5,655,476,821.95
03	Law & Justice	872,000,000	24,466,887	11.2%	-88.8%	- 193,533,112.99
05	Social	35,930,594,000	3,090,194,002	34.4%	-65.6%	- 5,892,454,498.33
			-			
01	Administrative	3,276,000,000	307,971,332	37.6%	-62.4%	- 511,028,668.20
010011	Procurement of Official and Utility Vehicles for Government Agencies	205,000,000	132,152,500	257.9%	157.9%	80,902,500.00
010114	Government House Projects (Constructions and Renovations)	360,000,000	-	0.0%	-100.0%	- 90,000,000.00
010000	Deputy Governor's Office Special Expenditure	11,000,000	5,177,244	188.3%	88.3%	2,427,244.02
060312	Special Expenditure	25,000,000	-	0.0%	-100.0%	- 6,250,000.00
010039	Pilgrims Welfare Agency (Special Expenditure Provision)	10t	-			
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	100,000,000	9,510,000	38.0%	-62.0%	- 15,490,000.00
010001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	50,000,000	-	0.0%	-100.0%	- 12,500,000.00
010002	Administration & Finance (Special Expenditure)	50,000,000	-	0.0%	-100.0%	- 12,500,000.00
010019	Counterpart Funding Of UNICEF Assisted Programs	10,000,000	-	0.0%	-100.0%	- 2,500,000.00
010041	Support to Galaxy II Operations	10t	-			
010038	Religious Affairs Projects	1,825,000,000	161,131,588	35.3%	-64.7%	- 295,118,412.22
010014	Provision Security Installations and Equipment	27,000,000	-	0.0%	-100.0%	- 6,750,000.00
010010	House of Assembly Project & Other Asset Acquisitions	492,000,000	-	0.0%	-100.0%	- 123,000,000.00
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	-	0.0%	-100.0%	- 2,500,000.00
010037	Salary and Pension Administration (Special Expenditure)	10t	-			
010016	Manpower Development Institute Projects & Programmes	20,000,000	-	0.0%	-100.0%	- 5,000,000.00
010018	Office For Resident Auditors	16,000,000	-	0.0%	-100.0%	- 4,000,000.00
010006	Directorate Of Local Government Audit Programmes	30,000,000	-	0.0%	-100.0%	- 7,500,000.00
010007	Civil Service Commission (Special Expenditure)	5,000,000	-	0.0%	-100.0%	- 1,250,000.00
010008	Local Government Service Commission (Special Expenditure)	20,000,000	-	0.0%	-100.0%	- 5,000,000.00
010009	State Independent Electoral Commission Headquarters	20,000,000	-	0.0%	-100.0%	- 5,000,000.00

02	Economic	38,661,306,000	4,009,849,678	41.5%	-58.5%	-	5,655,476,821.95
020005	Purchase Of Grains For Buffer Stock	10t	-				
020006	Commercial Agriculture Credit Scheme Projects & Programmes Interventions	10t	-				
020009	Food and Nutrition Agric. Support & Interventions	5,000,000	-	0.0%	-100.0%	-	1,250,000.00
020010	Agricultural Planning and Information System Development	7,000,000	-	0.0%	-100.0%	-	1,750,000.00
020012	Farm Settlements and Farm Clusters Development and Support	10t	-				
020014	Field Crop Protection and Termite Control	20,000,000	-	0.0%	-100.0%	-	5,000,000.00
020015	Horticultural Crops Development	7,000,000	-	0.0%	-100.0%	-	1,750,000.00
020016	Fertilizer Procurement	100,000,000	-	0.0%	-100.0%	-	25,000,000.00
020017	Crop Rehabilitation Programme	1,130,000,000	532,161	0.2%	-99.8%	-	281,967,838.75
020018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	10,000,000	4,388,056	175.5%	75.5%		1,888,056.00
020020	Veterinary Clinics	10,000,000	-	0.0%	-100.0%	-	2,500,000.00
020022	Disease Control and Eradication Scheme	30,000,000	4,500,000	60.0%	-40.0%	-	3,000,000.00
020026	Livestock Investigation and Breeding Centres	410,680,000	13,937,000	13.6%	-86.4%	-	88,733,000.00
020028	Fish Seedling Multiplication	10t	-				
020029	Artisan Fisheries Development	7,000,000	-	0.0%	-100.0%	-	1,750,000.00
020030	Meat Inspection and Hygiene Promotion	44,000,000	7,886,629	71.7%	-28.3%	-	3,113,370.70
020031	Avian Influenza Control Project	5,000,000	-	0.0%	-100.0%	-	1,250,000.00
020033	Borehole - Based Minor Irrigation Scheme	100,000,000	416,000	1.7%	-98.3%	-	24,584,000.00
020038	Agricultural Shows and Exhibitions	2,000,000	-	0.0%	-100.0%	-	500,000.00
020011	Jigawa State Agricultural Research Institute	55,000,000	-	0.0%	-100.0%	-	13,750,000.00
020000	Agricultural Development and Extension (JARDA)	550,000,000	8,026,673	5.8%	-94.2%	-	129,473,327.50
020001	Climate Change and Adaptation Project (IFAD)	1,300,000,000	-	0.0%	-100.0%	-	325,000,000.00
020002	Fadama III Development Project (World Bank)	1,700,000,000	-	0.0%	-100.0%	-	425,000,000.00
020003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)	2,500,000,000	-	0.0%	-100.0%	-	625,000,000.00
020004	Agricultural Transformation Support Project (AfDB)	3,450,000,000	-	0.0%	-100.0%	-	862,500,000.00
020007	Food & Nutrition (Agric-related) Programme	2,500,000	-	0.0%	-100.0%	-	625,000.00
020008	Sasakawa Agricultural Support Projects	24,000,000	-	0.0%	-100.0%	-	6,000,000.00
020037	National Programme for Food Security	40,000,000	-	0.0%	-100.0%	-	10,000,000.00
020032	Development Of Farm Settlement and Grazing Reserves	125,000,000	-	0.0%	-100.0%	-	31,250,000.00
010020	Ministry of Finance SIFMIS Project & Treasury Computerization	5,000,000	-	0.0%	-100.0%	-	1,250,000.00
010021	Ministry Of Finance (Special Expenditure)	5,000,000	-	0.0%	-100.0%	-	1,250,000.00
020065	Ministry of Finance Incorporated Investment Fund	500,000,000	-	0.0%	-100.0%	-	125,000,000.00
010025	Social and Economic Studies and Research	8,000,000	-	0.0%	-100.0%	-	2,000,000.00
010026	Budget Computerization and SIFMIS Project	5,000,000	-	0.0%	-100.0%	-	1,250,000.00
010028	Sustainable Development Goals Coordination and Monitoring	500,000,000	-	0.0%	-100.0%	-	125,000,000.00

010029	SOCU State Social Register Development and Maintenance	50,000,000	3,031,950	24.3%	-75.7%	-	9,468,050.00
010031	Food and Nutrition Programme (Co-Ordination and Monitoring)	5,000,000	-	0.0%	-100.0%	-	1,250,000.00
010033	Development Assistance State Counterpart-Funding & Donor Coordination Activities	25,000,000	6,065,400	97.0%	-3.0%	-	184,600.00
010034	E U / World Bank Supported State & Local Governance Reform Project (SLOGOR)	550,000,000	391,830,092	285.0%	185.0%	-	254,330,092.20
010022	Internal Revenue Service Headquarter & Area Office Projects and Procurements	50,000,000	-	0.0%	-100.0%	-	12,500,000.00
010023	Internal Revenue Service Security Documents	10t	-				
010024	Internal Revenue Service Stamp Duty Machine	5,000,000	-	0.0%	-100.0%	-	1,250,000.00
010027	Statistical Surveys and Publications	20,201,000	-	0.0%	-100.0%	-	5,050,250.00
020050	Business Development Support Services	1,725,000,000	3,456,000	0.8%	-99.2%	-	427,794,000.00
020053	Maigatari Trade - Free Zone Project	46,000,000	-	0.0%	-100.0%	-	11,500,000.00
020054	Major Markets Development	8,110,000	-	0.0%	-100.0%	-	2,027,500.00
020055	Consumer Protection Committee Activities	22,300,000	-	0.0%	-100.0%	-	5,575,000.00
020064	Tourism Promotion Activities	12,000,000	-	0.0%	-100.0%	-	3,000,000.00
020066	Trade Fairs, Road Shows and Business Promotion Support	10,000,000	-	0.0%	-100.0%	-	2,500,000.00
020067	Nigeria-Niger Economic and Trade Development Corridor	4,000,000	-	0.0%	-100.0%	-	1,000,000.00
020070	Establishment of Industrial Cluster Layouts	150,000,000	5,306,500	14.2%	-85.8%	-	32,193,500.00
020062	Raw Materials Display Centre	6,800,000	-	0.0%	-100.0%	-	1,700,000.00
020063	Solid Minerals Development	44,500,000	-	0.0%	-100.0%	-	11,125,000.00
020068	Investment Promotion / One-Stop-Shop Support Services	168,580,000	13,625,000	32.3%	-67.7%	-	28,520,000.00
020056	Development and Support to Business Cooperatives for Economic Empowerment	125,000,000	2,960,000	9.5%	-90.5%	-	28,290,000.00
020057	Development and Maintenance of Skills Acquisition Centers	161,840,000	10,000,000	24.7%	-75.3%	-	30,460,000.00
020058	Micro Credit and Business Start-ups Support	233,780,000	25,000,000	42.8%	-57.2%	-	33,445,000.00
020060	Agro-Processing Equipment Leasing	118,940,000	-	0.0%	-100.0%	-	29,735,000.00
020061	Women and Youths Artisans and Skills Development Initiatives	600,000,000	-	0.0%	-100.0%	-	150,000,000.00
020300	Construction Of Bridges and Major Culverts	200,000,000	-	0.0%	-100.0%	-	50,000,000.00
020301	Upgrading Of Rural (Feeder) Roads	1,500,000,000	140,420,527	37.4%	-62.6%	-	234,579,473.00
020302	Road and Other Projects Consultancies	100,000,000	69,811,437	279.2%	179.2%	-	44,811,437.03
020303	Babura - Yarkirya Road	10t	-				
020304	Sukullifi - Kale - Gunka - Harbo - Tsakuwawa Road	10t	-				
020306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	246,000,000	-	0.0%	-100.0%	-	61,500,000.00
020307	Arawa - Baturiya - Musari - Abunabo - Kadira - Guri Road	10t	-				
020309	Maigatari - Birniwa Western By-Pass Road (Maigatari - Kongon Giwa, Maigarmaka - Galadi - Karmashi -	800,000,000	808,433,183	404.2%	304.2%	-	608,433,182.94
020314	Kijawal - Dabi Road	240,000,000	-	0.0%	-100.0%	-	60,000,000.00
020317	Kwanar Medi - Danzomo - Garki Road	10t	-				
020318	Girimbo - Gantsa - Sara Road	300,000,000	-	0.0%	-100.0%	-	75,000,000.00

020319	Dutse - Madobi - Katanga - Dangoli with a spur from Madobi to Baranda	10t	-				
020320	Balago - Dumadumin Toka Road	190,000,000	-	0.0%	-100.0%	-	47,500,000.00
020321	Gudicin - Aguyaka Road	10t	-				
020324	State Capital Road Networks	1,400,000,000	37,281,595	10.7%	-89.3%	-	312,718,404.78
020325	Construction of Township Roads	2,100,000,000	533,561,296	101.6%	1.6%		8,561,295.98
020328	Feeder Roads Project	590,000,000	-	0.0%	-100.0%	-	147,500,000.00
020329	Dutse Airport Projects	200,000,000	-	0.0%	-100.0%	-	50,000,000.00
020331	State Driving School	20,000,000	-	0.0%	-100.0%	-	5,000,000.00
020332	Vehicle Inspection Office Operations	10,000,000	-	0.0%	-100.0%	-	2,500,000.00
020334	Ringim - Facawa - Doko Road	200,000,000	-	0.0%	-100.0%	-	50,000,000.00
020335	Kwanar Kuka - Tafa Road	200,000,000	-	0.0%	-100.0%	-	50,000,000.00
020336	Farun Daba - Maitani - Ba'auzini - Kafin Chiroma - Gallu Babba - Gallu Karama - Karkarna Bye Pass Road	200,000,000	-	0.0%	-100.0%	-	50,000,000.00
020337	Gwaram - Basirka Road	2,079,800,000	930,022,597	178.9%	78.9%		410,072,597.08
020338	Hadejia - Garun Gabas Road	200,000,000	-	0.0%	-100.0%	-	50,000,000.00
020339	Maigatari - Babura Road	200,000,000	-	0.0%	-100.0%	-	50,000,000.00
020340	Gunka - Sabon Garin 'Ya'ya Road	10t	-				
020341	Arbus - Girbobo Road	200,000,000	-	0.0%	-100.0%	-	50,000,000.00
020342	Dundubus - 'Yanjaji - Wangara - Gidan Maidaru Road	200,000,000	-	0.0%	-100.0%	-	50,000,000.00
020343	Daguma - Garin Kosau Road	200,000,000	-	0.0%	-100.0%	-	50,000,000.00
020344	Kuka Yasku - Malam Abba - Katuka - Garin Kwalandi Road	200,000,000	-	0.0%	-100.0%	-	50,000,000.00
020345	Koko - Fayamfayam Road	200,000,000	-	0.0%	-100.0%	-	50,000,000.00
020346	Kwanar Idonduna - Kadawawa - Gangawa - Nahuce - Kwanar Olayinka Road	200,000,000	-	0.0%	-100.0%	-	50,000,000.00
020516	Provision Of Street Lights In Urban Centres	750,000,000	12,263,269	6.5%	-93.5%	-	175,236,731.10
020517	Dutse Street Lights	100,000,000	-	0.0%	-100.0%	-	25,000,000.00
020322	Special Roads Routine Maintenance	750,000,000	121,014,054	64.5%	-35.5%	-	66,485,945.72
020323	Purchase and Refurbishing Of Roads Construction Plants and Equipment	50,000,000	-	0.0%	-100.0%	-	12,500,000.00
020326	Maintenance of Township Roads	200,000,000	-	0.0%	-100.0%	-	50,000,000.00
020100	New Rural Electrification Projects	422,000,000	217,842,068	206.5%	106.5%		112,342,068.44
020101	Completion Of Ongoing Electrification Projects	120,000,000	8,428,264	28.1%	-71.9%	-	21,571,736.47
020102	Maintenance / Upgrading Of Existing Electrification Projects	95,100,000	3,482,751	14.6%	-85.4%	-	20,292,249.11
020103	State Independent Power Plants (IPP) Projects	10t	-				
020104	Electrification Projects Plants and Equipments	50,000,000	-	0.0%	-100.0%	-	12,500,000.00
010012	Procurement Of Fire Fighting Vehicles and Equipment	24,000,000	-	0.0%	-100.0%	-	6,000,000.00
010013	State Fire Service Headquarter	20,000,000	-	0.0%	-100.0%	-	5,000,000.00
020410	EU - Supported Water Supply and Sanitation Sector Reform (Small Town)Projects	310,000,000	-	0.0%	-100.0%	-	77,500,000.00
020421	Greater Dutse Water Supply Scheme	430,000,000	-	0.0%	-100.0%	-	107,500,000.00
020422	Rehabilitation Of Existing Dams	84,000,000	-	0.0%	-100.0%	-	21,000,000.00
020423	Hydro-Metrological Stations	2,000,000	-	0.0%	-100.0%	-	500,000.00
020426	Water Sector Policy Planning, Monitoring and Evaluation	50,500,000	-	0.0%	-100.0%	-	12,625,000.00
020413	Shuwarin Water Supply Scheme	2,600,000	-	0.0%	-100.0%	-	650,000.00
020414	Water Supply To New Layouts and Low Cost Housing Estates.	13,000,000	-	0.0%	-100.0%	-	3,250,000.00
020415	Improvement Of Water Supply Scheme In Local Govt. Headquarters	439,000,000	-	0.0%	-100.0%	-	109,750,000.00
020416	Rehabilitation Of Existing Urban Water Supply Schemes	52,000,000	-	0.0%	-100.0%	-	13,000,000.00

020417	Urban Water Supply Workshop Tools, Equipment and Utility Vehicles	10,400,000	-	0.0%	-100.0%	-	2,600,000.00
020419	Rehabilitation and Additional Boreholes To Existing Water Scheme	91,000,000	-	0.0%	-100.0%	-	22,750,000.00
020420	FGN-Supported 3rd-National Urban Water Sector Reform Program	15,600,000	-	0.0%	-100.0%	-	3,900,000.00
020424	Reinforcement Of Birnin Kudu Regional Water Supply Schemes	1,300,000	-	0.0%	-100.0%	-	325,000.00
020425	Reinforcement Of Kazaure Regional Water Supply Schemes	1,300,000	-	0.0%	-100.0%	-	325,000.00
020400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	179,000,000	-	0.0%	-100.0%	-	44,750,000.00
020401	Rural Water Supply Projects	1,372,000,000	41,033,179	12.0%	-88.0%	-	301,966,821.25
020402	Food and Nutrition (Water & Sanitation Related) Programmes	5,000,000	-	0.0%	-100.0%	-	1,250,000.00
020403	Water Sanitation and Hygiene Promotion	91,000,000	62,594,800	275.1%	175.1%	-	39,844,800.00
020427	PE-WASH Programme and Projects	875,000,000	100,000,000	45.7%	-54.3%	-	118,750,000.00
020404	Rehabilitation Of Existing Small Towns Water Supply Schemes	250,000,000	58,383,781	93.4%	-6.6%	-	4,116,218.75
020406	Reinforcement Of Trunk Mains and Improvement Of Reticulations	10,000,000	-	0.0%	-100.0%	-	2,500,000.00
020407	Establishment Of New Motorised Water Schemes In Small Towns	10t	-				
020408	Installation Of Solar Based Power Plants	1,608,000,000	206,073,108	51.3%	-48.7%	-	195,926,892.49
020411	STOWA Water Supply Inventory, Planning, and M & E Activities	41,000,000	-	0.0%	-100.0%	-	10,250,000.00
020412	Power Connection To Water Supply Schemes	14,000,000	-	0.0%	-100.0%	-	3,500,000.00
020500	New Government House (Existing & Additional Structures and Facilities)	10t	-				
020501	Commissioners Residences (G-9 Quarters)	10,000,000	-	0.0%	-100.0%	-	2,500,000.00
020507	Provision of SSG and HOS Official Residences	10t	-				
020518	Land and Property Compensation	300,000,000	102,008,767	136.0%	36.0%	-	27,008,767.00
020519	Systematic Land Registration and Land Management Information System	100,000,000	56,233,541	224.9%	124.9%	-	31,233,541.00
020520	Development Of Layouts and Acquired Lands	14,000,000	-	0.0%	-100.0%	-	3,500,000.00
020521	Aerial Photography and Mapping	2,000,000	-	0.0%	-100.0%	-	500,000.00
020522	Acquisition Of Lithographic and Survey Equipment	5,000,000	-	0.0%	-100.0%	-	1,250,000.00
020523	Ministry Of Lands Headquarters and Zonal Land Registries	28,000,000	-	0.0%	-100.0%	-	7,000,000.00
020524	Legislative Staff Quarter, Dutse	10t	-				
020526	Establishment of GIS Unit	250,000,000	-	0.0%	-100.0%	-	62,500,000.00
020502	Low Cost Housing Scheme	107,800,000	-	0.0%	-100.0%	-	26,950,000.00
020503	Commercial Low-cost Housing Scheme	250,000,000	-	0.0%	-100.0%	-	62,500,000.00
020511	Development of Master Plan For Urban Centres	19,000,000	-	0.0%	-100.0%	-	4,750,000.00
020513	Urban Development Engineering Workshop, Equipment and Materials	3,410,000	-	0.0%	-100.0%	-	852,500.00
020515	Urban Development Plants & Development Control Equipment and Materials	17,650,000	-	0.0%	-100.0%	-	4,412,500.00
020514	State Capital Development Projects	50,615,000	-	0.0%	-100.0%	-	12,653,750.00

03	Law & Justice	872,000,000	24,466,887	11.2%	-88.8%	-	193,533,112.99
020504	High Court Judge Houses	31,000,000	-	0.0%	-100.0%	-	7,750,000.00
040002	Magistrate Courts and Other Court Buildings (Rehabilitation)	44,000,000	-	0.0%	-100.0%	-	11,000,000.00
040003	High Court Of Justice (Special Expenditure)	133,000,000	-	0.0%	-100.0%	-	33,250,000.00
020509	Renovation Of Shari'a Courts Residences	154,000,000	24,466,887	63.6%	-36.4%	-	14,033,112.99
040004	Sharia Courts Structures	250,000,000	-	0.0%	-100.0%	-	62,500,000.00
040005	Sharia Court Of Appeal	160,000,000	-	0.0%	-100.0%	-	40,000,000.00
040001	Judicial Service Commission Headquarters	40,000,000	-	0.0%	-100.0%	-	10,000,000.00
040007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects	60,000,000	-	0.0%	-100.0%	-	15,000,000.00
05	Social	35,930,594,000	3,090,194,002	34.4%	-65.6%	-	5,892,454,498.33
060300	Women Development Programme	151,000,000	6,000,000	15.9%	-84.1%	-	31,750,000.00
060301	Reformatory School K/Hausa	17,000,000	-	0.0%	-100.0%	-	4,250,000.00
060302	Child Development Programme	13,500,000	-	0.0%	-100.0%	-	3,375,000.00
060304	Planning Research & Statistics for Women and Social Development	4,000,000	-	0.0%	-100.0%	-	1,000,000.00
060306	V V F Hostel Jahun	5,000,000	-	0.0%	-100.0%	-	1,250,000.00
060308	Hospital-Based & Zonal Social Welfare Operations	32,000,000	-	0.0%	-100.0%	-	8,000,000.00
060314	Nutrition Intervention (Women Affairs Related Activities)	10,000,000	-	0.0%	-100.0%	-	2,500,000.00
060310	Social Assistance & Social Welfare Program Activities	1,445,000,000	-	0.0%	-100.0%	-	361,250,000.00
060311	Social Rehabilitation Programme Activities	20,000,000	-	0.0%	-100.0%	-	5,000,000.00
060014	Development and Maintenance of Senior Secondary School Structures and Facilities	1,550,000,000	140,721,529	36.3%	-63.7%	-	246,778,470.97
060015	Procurement Schools Furniture for Senior Secondary Schools	115,340,000	-	0.0%	-100.0%	-	28,835,000.00
060016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	260,000,000	163,542,850	251.6%	151.6%	-	98,542,850.00
060017	Ministry of Education State Headquarters and Zonal Offices	10,000,000	3,000,000	120.0%	20.0%	-	500,000.00
060037	Global Partnership for Education Support Program in Jigawa State (World Bank Supported)	10t	-	-	-	-	-
060038	Establishment of Jigawa State College of Remedial Studies, Babura	267,084,000	-	0.0%	-100.0%	-	66,771,000.00
060045	Education Sector Planning, Research & Statistics	15,000,000	9,484,000	252.9%	152.9%	-	5,734,000.00
060046	Senior Secondary Teacher Capacity Development	203,000,000	27,340,400	53.9%	-46.1%	-	23,409,600.00
060040	State Educational Inspectorate and Monitoring Unit Programme	24,500,000	-	0.0%	-100.0%	-	6,125,000.00
060002	Basic Education - Provision Primary & Junior Secondary Structures	3,380,000,000	720,882,157	85.3%	-14.7%	-	124,117,842.86
060004	Basic Education Teacher Quality Improvement Activities	70,000,000	6,113,518	34.9%	-65.1%	-	11,386,482.10
060005	Basic Education - Rehabilitation & Major Maintenance of Primary and Junior Secondary School Structures	3,000,000	-	0.0%	-100.0%	-	750,000.00
060006	Islamic / Quranic Education for Primary & Junior Secondary Schools	820,250,000	73,790,367	36.0%	-64.0%	-	131,272,133.14
060007	Procurement of Instructional Materials	333,400,000	62,190,935	74.6%	-25.4%	-	21,159,065.27
060008	Basic Education Food and Nutrition Interventions and Support	5,000,000	-	0.0%	-100.0%	-	1,250,000.00

060010	UBEC Basic Education Special Intervention Programme (Capacity Building)	344,000,000	-	0.0%	-100.0%	-	86,000,000.00
060039	Special (Basic) Education Programme	40,000,000	-	0.0%	-100.0%	-	10,000,000.00
060043	Procurement of ICT Equipment for Basic Education Development	160,000,000	-	0.0%	-100.0%	-	40,000,000.00
060044	Basic Education School Furniture (Procurement & Repairs)	912,543,000	-	0.0%	-100.0%	-	228,135,750.00
060048	World bank Supported Better Education Service Delivery for All (BESDA) Project	3,817,500,000	357,500,000	37.5%	-62.5%	-	596,875,000.00
060033	Development of Libraries	50,500,000	-	0.0%	-100.0%	-	12,625,000.00
060032	Adult Mass Literacy Programme	54,532,000	11,342,400	83.2%	-16.8%	-	2,290,600.00
060034	Basic and Post Literacy Remedial & Continuing Education	20,468,000	6,480,000	126.6%	26.6%	-	1,363,000.00
060035	Women Vocational Education Centres	5,000,000	1,660,800	132.9%	32.9%	-	410,800.00
060011	Nomadic Basic Education Projects (Structures and Facilities)	118,250,000	14,094,710	47.7%	-52.3%	-	15,467,790.38
060012	Nomadic Basic Education (Furniture and Instructional Materials)	97,450,000	-	0.0%	-100.0%	-	24,362,500.00
060027	Jigawa State Polytechnic Projects	796,000,000	-	0.0%	-100.0%	-	199,000,000.00
060030	Binyaminu Usman Polytechnic Programmes	367,414,000	6,536,372	7.1%	-92.9%	-	85,317,128.43
060025	College Of Education (Projects and Programmes)	540,423,000	30,000,000	22.2%	-77.8%	-	105,105,750.00
060031	Sule Lamido State University Kafin Hausa (Projects and Programmes)	3,735,000,000	26,023,994	2.8%	-97.2%	-	907,726,006.00
060019	Science and Technical Schools Structures and Facilities	166,000,000	4,677,191	11.3%	-88.7%	-	36,822,809.45
060020	Procurement Schools Furniture for Science, Technical and Vocational Schools	30,000,000	-	0.0%	-100.0%	-	7,500,000.00
060021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools	5,000,000	-	0.0%	-100.0%	-	1,250,000.00
060022	Establishment / Upgrading of Science, Technical & Vocational Schools	135,000,000	15,749,828	46.7%	-53.3%	-	18,000,172.01
010005	Special Expenditure (Scholarship Board)		-				
060018	Dutse Model & Capital Schools Projects	87,524,000	3,898,125	17.8%	-82.2%	-	17,982,875.00
060028	College Of Islamic Legal Studies Programmes	597,000,000	5,065,617	3.4%	-96.6%	-	144,184,383.40
060029	Institute For Information Technology Projects	165,500,000	-	0.0%	-100.0%	-	41,375,000.00
060023	Senior Secondary Islamic/Quranic Education School Programme (Structures & Facilities)	381,100,000	138,007,890	144.9%	44.9%	-	42,732,889.76
060036	Procurement of School Furniture and Instructional Materials for Islamic & Quaranic Education Senior Secondary Schools (IEB)	15,000,000	-	0.0%	-100.0%	-	3,750,000.00
060009	Bamaina Academy Projects	50,000,000	4,928,000	39.4%	-60.6%	-	7,572,000.00
060041	Jigawa State College of Remedial Studies Projects & Programmes	144,000,000	-	0.0%	-100.0%	-	36,000,000.00
060204	Establishment Of Operational Research Unit	20,000,000	-	0.0%	-100.0%	-	5,000,000.00
060206	World Bank Supported Save One Million Lives Health Program	600,000,000	-	0.0%	-100.0%	-	150,000,000.00
060211	Malaria Control Booster Programme	10,000,000	-	0.0%	-100.0%	-	2,500,000.00
060212	HIV / AIDS Control Complementary Programme	27,000,000	-	0.0%	-100.0%	-	6,750,000.00
060213	Leprosy Referral and T. B. Hospital Hadejia	30,000,000	-	0.0%	-100.0%	-	7,500,000.00

060215	Establishment Of Health & Demographic Research Centre	10t	-			
060216	Health Management Information Dbase Development	14,000,000	-	0.0%	-100.0%	3,500,000.00
060218	Improvement Of General Hospitals	2,526,400,000	121,874,429	19.3%	-80.7%	509,725,571.20
060219	Ophthalmic Unit In Some General Hospitals	10,000,000	-	0.0%	-100.0%	2,500,000.00
060220	Psychiatric Hospital Kazaure	10,000,000	-	0.0%	-100.0%	2,500,000.00
060221	Primary Eye Care Onchocerciasis	20,000,000	17,032,000	340.6%	240.6%	12,032,000.00
060222	Jigawa State Drug Management Agency (J I M S O)	46,000,000	-	0.0%	-100.0%	11,500,000.00
060223	B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects	3,337,700,000	119,881,889	14.4%	-85.6%	714,543,111.50
060225	Free Maternal and Child Health Programme in Secondary Hospitals	400,000,000	900,000,000	900.0%	800.0%	800,000,000.00
060227	State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	480,000,000	-	0.0%	-100.0%	120,000,000.00
060228	College Of Nursing & Midwifery B/Kudu	74,000,000	5,993,541	32.4%	-67.6%	12,506,459.10
060229	School Of Health Technology Jahun	57,500,000	-	0.0%	-100.0%	14,375,000.00
060230	School Of Nursing Hadejia	55,000,000	-	0.0%	-100.0%	13,750,000.00
060231	School of Midwifery Babura Projects	685,802,000	9,592,275	5.6%	-94.4%	161,858,225.24
060232	JIMSO Medical & Drug Supplies (Drug Revolving Fund Operations)	1,500,000,000	-	0.0%	-100.0%	375,000,000.00
060234	Infectious Diseases Hospital	300,000,000	-	0.0%	-100.0%	75,000,000.00
060210	SACA HIV / AIDS Control Programme	50,000,000	3,550,000	28.4%	-71.6%	8,950,000.00
060201	Upgrading Of Primary Health Centres	430,300,000	-	0.0%	-100.0%	107,575,000.00
060202	Primary Health Care Programmes / Projects	40,500,000	7,800,000	77.0%	-23.0%	2,325,000.00
060203	PHCD Health System Programmes	13,200,000	-	0.0%	-100.0%	3,300,000.00
060207	Supplementary Immunization Activities	610,000,000	-	0.0%	-100.0%	152,500,000.00
060208	Food and Nutrition (Health) Programme Activities	310,000,000	-	0.0%	-100.0%	77,500,000.00
060233	Free Maternal and Child Health Programme in Primary Healthcare Centres	122,000,000	30,500,000	100.0%	0.0%	-
060235	Family Planning Services	20,000,000	7,628,000	152.6%	52.6%	2,628,000.00
060236	Development of Ward-level Facilities for Basic Healthcare Provision	490,000,000	-	0.0%	-100.0%	122,500,000.00
060224	Rasheed Shekoni Specialist Hospital, Dutse	10,000,000	-	0.0%	-100.0%	2,500,000.00
010100	Public Enlightenment and Information Equipment	3,400,000	2,836,468	333.7%	233.7%	1,986,467.96
010101	Social Re-Orientatation & Mobilization	66,600,000	-	0.0%	-100.0%	16,650,000.00
010111	Fanisau NYSC Permanent Orientation Camp	12,000,000	-	0.0%	-100.0%	3,000,000.00
010113	Nutrition Intervention (Information Related Activities)	5,000,000	-	0.0%	-100.0%	1,250,000.00
010105	Archives and Reference Library	4,000,000	-	0.0%	-100.0%	1,000,000.00
010106	Open Air Theatre Dutse	3,000,000	-	0.0%	-100.0%	750,000.00
010112	Arts, Exhibition and Multimedia Censorship	2,000,000	-	0.0%	-100.0%	500,000.00
010103	Jigawa State Broadcasting Corporation (Television)	39,950,000	-	0.0%	-100.0%	9,987,500.00
010102	Jigawa State Broadcasting Corporation (Radio)	23,064,000	-	0.0%	-100.0%	5,766,000.00
010104	Government Printing Press	10,000,000	-	0.0%	-100.0%	2,500,000.00
010108	Stadium and Sports Development	40,600,000	-	0.0%	-100.0%	10,150,000.00
010109	Improvement Of Hadejia Township Stadium	8,000,000	-	0.0%	-100.0%	2,000,000.00
060100	Forest Nurseries Development and Production Of Seedlings	31,000,000	24,474,720	315.8%	215.8%	16,724,720.00

060101	Forest Shelterbelt and Natural Forest Reserve Development	7,000,000	-	0.0%	-100.0%	-	1,750,000.00
060102	Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)	2,000,000	-	0.0%	-100.0%	-	500,000.00
060103	Development Of Industrial Crops Trees (Gum Arabic, Jetropha, etc)	7,000,000	-	0.0%	-100.0%	-	1,750,000.00
060104	Environmental Research and Data Base Development	10,000,000	-	0.0%	-100.0%	-	2,500,000.00
060105	Second Forestry Project Structures & Facilities	2,000,000	-	0.0%	-100.0%	-	500,000.00
060107	Natural Lakes Conservation	20,000,000	-	0.0%	-100.0%	-	5,000,000.00
060108	Nature Conservation Programme	5,000,000	-	0.0%	-100.0%	-	1,250,000.00
060111	Pollution Control Program	2,000,000	-	0.0%	-100.0%	-	500,000.00
060112	Dutse Erosion Control	100,000,000	-	0.0%	-100.0%	-	25,000,000.00
060116	Flood and Erosion Control Projects / Structure	364,300,000	-	0.0%	-100.0%	-	91,075,000.00
060117	World Bank Supported Nigeria Erosion & Watershed Management Project (NEWMAP)	1,200,000,000	-	0.0%	-100.0%	-	300,000,000.00
060110	Environmental Health & Sanitation Services	20,000,000	-	0.0%	-100.0%	-	5,000,000.00
060113	Flood and Erosion Control Projects / Maintenance	5,000,000	-	0.0%	-100.0%	-	1,250,000.00
060115	Bio-Mass and other Renewable Energy Development	15,000,000	-	0.0%	-100.0%	-	3,750,000.00
010004	Ministry For Local Government Special Expenditure and Projects	32,000,000	-	0.0%	-100.0%	-	8,000,000.00
020510	Community & Self-Help Development Support	2,000,000	-	0.0%	-100.0%	-	500,000.00
020525	Ward Level Community-Driven Development Interventions	10t	-				

