

**APPENDIX 1**  
**REVIEW OF JIGAWA STATE ESTIMATES, 2020**  
**Consolidated Income and Expenditure Positions - Approved and Revised Estimates**

Items	Budget Components	2019 Actual	2020 Jan . March Outturns	2020 Approved Estimates	2020 Revised Estimates	Proportion of COVID-19 Related		Reference to the Additional Explanatory Notes on the Review of 2020 Budget
						Amount	%	
<b>Revenue Projection Assumptions</b>								
1	National Inflation (% Annual Average)	11.0%		10.8%	14.13%			Section 1.0 - Table 1
2	National Real GDP Growth (% Annual Change)	2.5%		2.9%	-4.42%			Item 1.01
3	Oil Production Benchmark (mbpd)	1.8		1.9	1.9			Item 1.02
4	Oil Price Benchmark (US\$/barrel)	55		55	25			Item 1.04
3	Exchange Rate (NGN/US\$)	305		305	360			Item 1.05
6	Mineral Ratio	34.0%		33.0%	27.0%			Item 1.06
<b>Total Financial Resources (1 + 2)</b>		<b>105,167,039,833</b>	<b>52,752,560,932</b>	<b>147,530,000,000</b>	<b>122,277,000,000</b>			
<b>1</b>	<b>Opening Balance (Transfer from General Reserves)</b>	<b>14,907,530,493</b>	<b>14,907,530,493</b>	<b>13,848,000,000</b>	<b>14,908,000,000</b>			Section 1.3, Para 2, and Table 6, item 13
<b>2</b>	<b>Revenues and Grants</b>	<b>90,259,509,340</b>	<b>37,845,030,438</b>	<b>133,682,000,000</b>	<b>107,369,000,000</b>			
(i)	Gross Statutory Allocation	46,047,863,429	16,711,727,138	49,210,000,000	34,617,000,000			Section 1.1 (Para 1 & 2 / Table 2 Col 2 and Table 3 Item 1)
(ii)	Derivation	-	-	-	-			
(iii)	Other Statutory Transfers( Exchange Rate Differentials and SWF)	6,468,578,800	1,888,078,305	4,500,000,000	1,500,000,000			Section 1.1 (Para 3 / Tables 3, Item 3)
(iv)	Value Added Tax	13,752,777,423	5,979,380,920	18,889,000,000	14,711,000,000			Section 1.1 (Para 1 & 2 / Table 2 Col 2 & 3 and Table 3 Item 2)
<b>Other Recurrent Revenues &amp; Financing Items</b>								
(v)	Local Revenues (IGR)	8,536,371,115	5,391,646,837	12,571,000,000	11,220,400,000			Section 1.2, Para 1, Table 4, Item C
(vi)	Local Govt Contribution for Primary Education Personnel Cost	14,828,652,922	7,874,197,239	20,180,000,000	20,180,000,000			Section 1.2, Para 2, Table 4, Item A
(vii)	Local Govt Funding (60%) Gunduma Deployed Staff	625,265,651	-	-	-			
(viii)	PAYE Refund from Federal Government	-	-	-	2,000,000,000			Sec. 1.2, Para 1, Table 4, Item D2
(ix)	SFTAS Grants	-	-	2,760,000,000	4,860,000,000			Sec. 1.2, Para 1, Table 4, Item D1
(x)	Federal COVID Grant	-	-	-	1,000,000,000			Sec. 1.2, Para 1, Table 4, Item D3
<b>Capital Receipts</b>								
ii.	Internal Grants			2,347,000,000	2,398,000,000			Section 1.3.1, Table 6A, Items A1 & 2
iii.	External Grants			1,964,000,000	803,000,000			Section 1.3.1, Table 6A, Items B1-3
iv.	Other Capital Receipts & Reimbursements			21,261,000,000	14,079,600,000			Section 1.3, Table 5A
vii	Internal Loans							
<b>3</b>	<b>Expenditure Outlay (3.1 + 3.2)</b>	<b>128,147,640,793</b>	<b>40,463,231,898</b>	<b>152,920,000,000</b>	<b>124,357,000,000</b>	<b>16,076,127,500</b>	<b>12.9%</b>	
<b>3.1</b>	<b>Recurrent Expenditure</b>	<b>66,280,003,380</b>	<b>26,611,229,559</b>	<b>76,537,000,000</b>	<b>67,898,000,000</b>	<b>7,808,627,500</b>	<b>11.5%</b>	
i	Personnel Costs (inclusive of Pensions and LEAs Salaries)	41,772,702,481.92	18,932,387,517	45,137,000,000	44,647,500,000	4,618,941,000	10.3%	Section 2.1 - Table 9
ii	Overhead Cost	21,281,451,223.61	6,582,632,989	22,050,000,000	18,765,500,000	1,589,686,500	8.5%	Section 2.2 - Table 10
iii	Public Debt Charges	3,225,849,674.10	1,019,125,719.30	4,150,000,000	1,560,000,000	1,100,000,000	70.5%	Sec 2.2 , Para 2 and Table 10A - Item 1
iv	Stabilization		77,083,333	700,000,000	425,000,000	-	-	Sec 2.2 , Para 2 and Table 10A - Item 2
v	Contingency Fund			4,500,000,000	2,500,000,000	500,000,000	20.0%	Sec 2.2 , Para 2 and Table 10A - Item 3
<b>3.2</b>	<b>Capital Expenditure</b>	<b>61,867,637,413</b>	<b>13,852,002,340</b>	<b>76,383,000,000</b>	<b>56,459,000,000</b>	<b>8,267,500,000</b>	<b>14.6%</b>	
01	Administrative	2,904,747,348.99	235,942,114	2,997,500,000	1,967,500,000	6,000,000	0.3%	Section 2.3, Para 2; Table 11A and Table 11 Item F
02	Economic	39,174,623,522.67	8,518,569,398	43,023,600,000	27,329,600,000	4,255,500,000	15.6%	Section 2.3, Para 2; Table 11A and Table 11 Item G
03	Law & Justice	162,802,022.59	-	771,000,000	566,000,000	-	0.0%	Section 2.2, Para 2 Table 11A and Table 11 Item H
04	Regional	-	-	-	-	-	-	No Figures here
05	Social	19,625,464,518.80	5,097,490,827	29,590,900,000	26,595,900,000	4,006,000,000	15.1%	Section 2.2, Para 2, Table 11A and Table 11 Item I
<b>4</b>	<b>Balance (Consolidated Financial Position) 1+2-3</b>			<b>(5,390,000,000.00)</b>	<b>(2,080,000,000)</b>			
<b>Financing</b>								
i	Internal Loans (Domestic Boards & Commercial Bank Loans)	-	-	840,000,000	-			Section 1.3 - Table 6, Item 6
ii	External Loans	-	-	4,550,000,000	2,080,000,000			Section 1.3, Table 6, Items 3,5 and 10
<b>Financing Gap</b>				<b>5,390,000,000</b>	<b>2,080,000,000</b>			
<b>4</b>	<b>COVID-19 Responsive Expenditures (12.9 of the Total Revised Expenditure Estimates)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>124,357,000,000</b>	<b>16,076,127,500</b>	<b>12.9%</b>	Section 3.0, Table 12 and Appendix 2