

JIGAWA STATE GOVERNMENT OF NIGERIA
ADDENDUM - CAPITAL EXPENDITURE SUPPLEMENTARY NOTE

PURCHASE AND CONSTRUCTION OF ASSETS

S/N	DESCRIPTION	ACTUAL EXPENDITURE (2021)	FINAL BUDGET 2021	VARIANCE	ACTUAL EXPENDITURE (2020)
230101	FIXED ASSETS PURCHASED				
1	Administrative	2,605,330,082.67	5,300,634,000.00	2,695,303,917.33	1,989,382,857.62
2	Economic	28,198,496,340.68	52,095,287,000.00	28,198,496,340.68	21,201,207,705.71
3	Law & Justice	474,054,989.91	1,277,000,000.00	802,945,010.09	257,612,815.64
4	Social	24,134,470,450.79	42,850,245,000.00	18,715,774,549.21	18,467,483,101.03
5	Capital Deductions at Sources	3,780,599,809.70	0.00	0.00	0.00
	TOTALS	59,192,951,673.75	101,523,166,000.00	42,330,214,326.25	41,915,686,480.00


HADI SA'IDU, FCMA

Office of the Auditor General
 Jigawa State

JIGAWA STATE FINANCIAL REPORT, 2021

Notes to Financial Statement No. 15A

CAPITAL EXPENDITURE [ADMINISTRATIVE SECTOR DETAILS]

ORGANIZATION/ ECO - CODE	PROGRAMME/PROJECTS	FINAL BUDGET 2021 N	ACTUAL YEAR 2021 N	% ACHIEVED	ACTUAL YEAR 2020 N
01	ADMINISTRATIVE	5,300,634,000	2,605,330,082.67	821.43	1,989,382,857.62
011100100101	Government House	1,165,000,000	451,871,277	38.79	219,501,562.49
010011	Procurement of Official and Utility Vehicles for Government Agencies	491,000,000.00	274,820,375.00	55.97	219,501,562.49
010114	Construction and Renovations	674,000,000.00	177,050,902.49	26.27	0.00
011100100201	Deputy Governor's Office	11,000,000	16,856,116.17	153.24	13,708,307.99
010000	Deputy Governor's Office Special Expenditure	11,000,000	16,856,116.17	153.24	13,708,307.99
011100100400	Due Process & Project Monitoring Bureau	25,000,000	24,959,350.23	99.84	25,043,516.36
060312	Special Expenditure	25,000,000	24,959,350	99.84	25,043,516.36
011100100700	Pilgrim Welfare Agency	0.00	0.00	0.00	0.00
010039	Pilgrims Welfare Agency (Special Expenditure Provision)	10t	0.00	0.00	0.00
011100800100	State Emergency Management Agency	100,000,000	45,055,367.44	45.06	71,222,257.00
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	100,000,000	45,055,367.44	45.06	71,222,257.00

011101300100	Administration & Finance Directorate	160,000,000	80,577,985.77	50.36	31,301,064.22
010001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	50,000,000	11,626,954.49	23.25	21,301,064.22
010002	Administration & Finance (Special Expenditure)	100,000,000	68,951,031.28	68.95	0.00
010019	Counterpart Funding Of UNICEF Assisted Programs	10,000,000	0.00	0.00	10,000,000.00
010041	Support to Galaxy II Operations	0.00	0.00	0.00	0.00
011101300600	Chieftaincy & Religious Affairs Department	3,061,634,000	1,759,399,028.60	57.47	1,525,491,896.56
010038	Religious Affairs Projects	3,061,634,000	1,759,399,028.60	57.47	1,525,491,896.56
011101800100	Special Service Directorate	165,000,000	96,662,501.58	58.58	0.00
010014	Provision Security Installations and Equipment	165,000,000	96,662,501.58	58.58	0.00
011200100100	State House of Assembly	492,000,000	99,075,476.19	20.14	58,497,000.00
010010	House of Assembly Project & Other Asset Acquisitions	492,000,000	99,075,476.19	20.14	58,497,000.00
020505	House of Assembly Speaker's and Deputy Speaker's Residences	0.00	0.00	0.00	0.00
020506	Legislative Quarters / Residences	0.00	0.00	0.00	0.00
012500100100	Office of the Head of State Civil Service	2,500,000	2,500,000.00	100.00	7,624,828.00

010003	Office Of The Head Of Service - Government-wide Special Expenditure Provision	2,500,000	2,500,000	100.00	7,624,828.00
012500100400	Directorate of Salary and Pension Administration	7,500,000	7,500,000.00	0.00	0.00
010037	Salary and Pension Administration (Special Expenditure)	7,500,000	7,500,000	0.00	0.00
012500100500	Manpower Development Institute	20,000,000	0.00	0.00	0.00
010016	Manpower Development Institute Projects & Programmes	20,000,000	0.00	0.00	0.00
014000100100	Office of the Auditor General	16,000,000	15,962,991.87	99.77	0.00
010018	Office For Resident Auditors	16,000,000	15,962,991.87	99.77	0.00
014000200100	Directorate of Local Government Audit	30,000,000	0.00	0.00	16,651,610.00
010006	Directorate Of Local Government Audit Programmes	30,000,000	0.00	0.00	16,651,610.00
014700100100	Civil Service Commission	5,000,000	4,909,987.33	98.20	5,340,815.00
010007	Civil Service Commission (Special Expenditure)	5,000,000	4,909,987.33	98.20	5,340,815.00
014700200100	Local Government Service Commission	20,000,000	0.00	0.00	15,000,000.00
010008	Local Government Service Commission (Special Expenditure)	20,000,000	0.00	0.00	15,000,000.00
014800100100	State Independent Electoral Commission	20,000,000	0.00	0.00	0.00
010009	State Independent Electoral Commission Headquarters	20,000,000	0.00	0.00	0.00

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HADI SA'IDU, FCMA
Office of the Auditor General
Jigawa State

JIGAWA STATE FINANCIAL REPORT, 2021
Notes to Financial Statement No. 15B
CAPITAL EXPENDITURE [ECONOMIC SECTOR DETAILS]

ORGANIZATION/ ECONOMIC CODE	PROGRAMME/PROJECTS	FINAL BUDGET 2021	ACTUAL EXPENDITURE 2021	% VARIANCE	ACTUAL EXPENDITURE 2020
02	ECONOMIC	52,095,287,000	28,198,496,340.680	54.13	21,201,207,705.710
021500100100	Ministry of Agriculture & Natural Resources	2,136,680,000	516,108,997.88	24.15	67,833,300.00
020009	Food and Nutrition Agric. Support & Interventions	5,000,000	860,803.74	17.22	0.00
020010	Agricultural Planning and Information System Development	7,000,000	1,664,987.16	23.79	0.00
020012	Farm Settlements and Farm Clusters Development and Support	0.00	0.00	0.00	0.00
020014	Field Crop Protection and Termite Control	20,000,000	5,904,301.03	29.52	0.00
020015	Horticultural Crops Development	7,000,000	0.00	0.00	0.00
020016	Fertilizer Procurement	100,000,000	30,530,053.17	30.53	0.00
020017	Crop Rehabilitation Programme	1,130,000,000	275,532,161.25	24.38	0.00
020018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	10,000,000	4,388,056.00	43.88	0.00
020020	Veterinary Clinics	10,000,000	0.00	0.00	0.00
020022	Disease Control and Eradication Scheme	30,000,000	4,500,500.00	15.00	7,104,800.00
020026	Livestock Investigation and Breeding Centres	459,680,000	154,832,506.23	33.68	53,512,000.00
020028	Fish Seedling Multiplication				
020029	Artisan Fisheries Development	7,000,000	0.00	0.00	0.00

020030	Meat Inspection and Hygiene Promotion	44,000,000	7,886,629.30	17.92	0.00
020031	Avian Influenza Control Project	5,000,000	0.00	0.00	340,000.00
020033	Borehole - Based Minor Irrigation Scheme	300,000,000	30,009,000.00	10.00	6,276,500.00
020038	Agricultural Shows and Exhibitions	2,000,000	0.00	0.00	600,000.00
021502102100	Jigawa State Agricultural Research Institute	55,000,000	25,546,173.23	46.45	8,324,202.25
020011	Jigawa State Agricultural Research Institute	55,000,000	25,546,173.23	46.45	8,324,202.25
021510200100	Jigawa State Agricultural & Rural Development Authority	9,566,500,000	2,451,946,356.45	25.63	2,177,551,383.08
020000	Agricultural Development and Extension (JARDA)	550,000,000	471,638,753.51	85.75	1,126,877,706.19
020001	Climate Change and Adaptation Project (IFAD)	1,300,000,000	1,884,149,558.45	144.93	410,617,162.99
020002	Fadama III Development Project (World Bank)	1,700,000,000	24,106,352.69	1.42	22,555,307.83
020003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)	2,500,000,000	72,051,691.80	2.88	32,405,319.07
020004	Agricultural Transformation Support Project (AfDB)	3,450,000,000	0.00	0.00	585,095,887.00
020007	Food & Nutrition (Agric-related) Programme	2,500,000	0.00	0.00	0.00
020008	Sasakawa Agricultural Support Projects	24,000,000	0.00	0.00	0.00

020037	National Programme for Food Security	40,000,000	0.00	0.00	0.00
021511511500	Farmers And Herdsman Board	125,000,000	21,410,321.25	17.13	12,777,900.00
020032	Development Of Farm Settlement and Grazing Reserves	125,000,000	21,410,321.25	17.13	12,777,900.00
022000100100	Ministry of Finance & Economic Planning	510,000,000	59,947,004.13	11.75	112,712,013.14
010020	Ministry of Finance SIFMIS Project & Treasury Computerization	5,000,000	0.00	0.00	0.00
010021	Ministry Of Finance (Special Expenditure)	5,000,000	1,530,255.35	30.61	
020065	Ministry of Finance Incorporated Investment Fund	500,000,000	58,416,748.78	11.68	112,712,013.14
022000300100	Budget and Economic Planning Directorate	1,143,000,000	187,623,517.50	16.42	302,323,856.99
010025	Social and Economic Studies and Research	8,000,000	0.00	0.00	0.00
010026	Budget Computerization and SIFMIS Project	5,000,000	0.00	0.00	0.00
010028	Sustainable Development Goals Coordination and Monitoring	500,000,000	0.00	0.00	0.00
010029	SOCU State Social Register Development and Maintenance	50,000,000	8,725,950.00	17.45	13,550,000.00
010031	Food and Nutrition Programme (Co-Ordination and Monitoring)	5,000,000	0.00	0.00	0.00
010033	Development Assistance State Counterpart-Funding & Donor Coordination Activities	25,000,000	6,065,400.00	24.26	0.00

010034	E U / World Bank Supported State & Local Governance Reform Project (SLOGOR)	550,000,000	172,832,167.50	31.42	288,773,856.99
022000800100	State Internal Revenue Service	55,000,000	10,533,401.10	19.15	20,300,000.00
010022	Internal Revenue Service Headquarter & Area Office Projects and Procurements	50,000,000	10,533,401.10	21.07	20,300,000.00
010023	Internal Revenue Service Security Documents	0.00	0.00	0.00	0.00
010024	Internal Revenue Service Stamp Duty Machine	5,000,000	0.00	0.00	0.00
022001200100	Jigawa State Bureau of Statistics	20,201,000	1,334,125.32	6.60	0.00
010027	Statistical Surveys and Publications	20,201,000	1,334,125.32	6.60	0.00
022200100100	Ministry of Commerce, Industries and Co-operatives	2,974,411,000	122,468,905.00	4.12	170,735,112.74
020050	Business Development Support Services	1,722,000,000	67,869,561.91	3.94	1,932,000.00
020053	Maigatari Trade - Free Zone Project		0.00	0.00	46,328,764.09
020054	Major Markets Development	140,274,000	6,456,000.00	4.60	1,997,235.25
020055	Consumer Protection Committee Activities	22,300,000	10,378,639.91	46.54	11,727,000.00
020064	Tourism Promotion Activities	12,000,000	11,535,950.00	96.13	41,600,697.97
020066	Trade Fairs, Road Shows and Business Promotion Support	10,000,000	10,601,753.18	106.02	0.00
020067	Nigeria-Niger Economic and Trade Development Corridor	4,000,000	4,120,500.00	103.01	0.00
020070	Establishment of Industrial Cluster Layouts	1,063,837,000	11,506,500.00	1.08	67,149,415.43
022200100200	Mineral Resources Development Agency	51,300,000	26,327,408.00	51.32	10,690,000.00

020062	Raw Materials Display Centre	6,800,000	1,654,876.44	24.34	10,690,000.00
020063	Solid Minerals Development	44,500,000	24,672,531.56	55.44	0.00
022200100300	State Investment Promotion Agency	168,580,000	24,794,456.47	14.71	12,007,192.00
020068	Investment Promotion / One-Stop-Shop Support Services	168,580,000	24,794,456.47	14.71	12,007,192.00
022700600100	Directorate of Economic Empowerment	1,239,560,000	1,161,434,325.65	93.70	535,877,487.04
020056	Development and Support to Business Cooperatives for Economic Empowerment	126,700,000	119,453,030.81	94.28	410,704,797.23
020057	Development and Maintenance of Skills Acquisition Centers	29,390,000	23,753,951.24	80.82	61,191,397.93
020058	Micro Credit and Business Start-ups Support	233,780,000	217,943,705.15	93.23	0.00
020060	Agro-Processing Equipment Leasing	749,690,000	713,529,687.00	95.18	41,914,873.88
020061	Women and Youths Artisans and Skills Development Initiatives	100,000,000	86,753,951.45	86.75	22,066,418.00
023400100100	Ministry of Works & Transport	21,904,415,000	15,053,982,397.40	68.73	13,586,772,369.69
020300	Construction Of Bridges and Major Culverts	300,000,000	33,398,151.75	11.13	492,012,929.77
020301	Upgrading Of Rural (Feeder) Roads	441,595,000	72,806,602.37	16.49	912,126,632.04
020302	Road and Other Projects Consultancies	317,500,000	291,883,834.03	91.93	365,277,811.29
020303	Babura - Yarkirya Road	0.00	0.00	0.00	154,278,760.33
020304	Sukullifi - Kale - Gunka - Harbo - Tsakuwawa Road	0.00	0.00	0.00	0.00

020306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	206,000,000	0.00	0.00	0.00
020307	Arawa - Baturiya - Musari - Abunabo - Kadira - Guri Road	0.00	0.00	0.00	0.00
020309	Maigatari - Birniwa Western By-Psss Road (Maigatari - Kongon Giwa, Maigarmaka - Galadi - Karmashi -	3,250,905,000	3,235,933,944.19	99.54	3,181,389,789.80
020314	Kijawal - Dabi Road	240,000,000	0.00	0.00	0.00
020315	Bamaina - Zazika Roads	0.00	0.00		
020317	Kwanar Medi - Danzomo - Garki Road	0.00	0.00	0.00	1,646,872,578.42
020318	Girimbo - Gantsa - Sara Road	0.00	0.00	0.00	
020319	Dutse - Madobi - Katanga - Dangoli with a spur from Madobi to Baranda	0.00	0.00	0.00	5,711,784.75
020320	Balago - Dumadumin Toka Road	0.00	0.00	0.00	561,322,658.62
020321	Gudicin - Aguyaka Road	0.00	0.00	0.00	178,618,334.04
020324	State Capital Road Networks	2,605,000,000	2,047,306,068.19	78.59	1,418,492,460.95
020325	Construction of Township Roads	3,791,000,000	2,575,291,028.76	67.93	2,516,870,449.35
020328	Feeder Roads Project	34,312,000	0.00	0.00	720,927,729.29
020329	Dutse Airport Projects	200,000,000	0.00	0.00	216,784,270.02
020331	State Driving School	20,000,000	0.00	0.00	6,000,000.00
020332	Vehicle Inspection Office Operations	10,000,000	0.00	0.00	0.00
020334	Ringim - Facawa - Doko Road	1,367,000,000	1,413,412,019.09	103.40	0.00
020335	Kwanar Kuka - Tafa Road	36,000,000	0.00	0.00	0.00
020336	Farun Daba - Maitsani - Ba'auzini - Kafin Chiroma - Gallu Babba - Gallu Karama - Karkarna Bye Pass Road	198,000,000	0.00	0.00	0.00

020337	Gwaram - Basirka Road	4,627,488,000	4,556,271,076.99	98.46	506,188,258.07
020338	Hadejia - Garun Gabas Road	12,000,000	0.00	0.00	0.00
020339	Maigatari - Babura Road	198,000,000	0.00	0.00	0.00
020340	Gunka - Sabon Garin 'Ya'ya Road		0.00	0.00	0.00
020341	Arbus - Girbobo Road	199,000,000	0.00	0.00	0.00
020342	Dundubus - 'Yanjaji - Wangara - Gidan Maidaru Road	198,000,000	0.00	0.00	0.00
020343	Daguma - Garin Kosau Road	200,000,000	0.00	0.00	0.00
020344	Kuka Yasku - Malam Abba - Katuka - Garin Kwalandi Road	193,000,000	0.00	0.00	0.00
020345	Koko - Fayamfayam Road	498,000,000	249,899,584.27	50.18	0.00
020346	Kwanar Idonduna - Kadawawa - Gangawa - Nahuce - Kwanar Olayinka Road	199,500,000	0.00	0.00	0.00
020516	Provision Of Street Lights In Urban Centres	2,422,115,000	543,237,648.60	22.43	529,475,245.56
020517	Dutse Street Lights	140,000,000	34,542,439.16	24.67	174,422,677.39
023400400100	Jigawa Roads Maintenance Agency	2,920,000,000	630,370,054.41	21.59	299,439,502.94
020322	Special Roads Routine Maintenance	2,025,000,000	630,370,054.41	31.13	215,214,709.23
020323	Purchase and Refurbishing Of Roads Construction Plants and Equipment	670,000,000	0.00	0.00	84,224,793.71
020326	Maintenance of Township Roads	225,000,000	0.00	0.00	0.00

023400800300	Rural Electricity Board	1,214,265,000	1,598,308,531.42	131.63	464,812,960.25
020100	New Rural Electrification Projects	522,000,000	537,603,920.30	102.99	264,685,035.62
020101	Completion Of Ongoing Electrification Projects	170,000,000	144,086,843.22	84.76	187,135,103.06
020102	Maintenance / Upgrading Of Existing Electrification Projects	422,265,000	403,441,475.95	95.54	12,992,821.57
020103	State Independent Power Plants (IPP) Projects	0.00	0.00	0.00	0.00
020104	Electrification Projects Plants and Equipments	100,000,000	513,176,291.95	0.00	0.00
023400900100	Fire Service Directorate	44,000,000	0.00	0.00	12,906,899.60
010012	Procurement Of Fire Fighting Vehicles and Equipment	24,000,000	0.00	0.00	12,906,899.60
010013	State Fire Service Headquarter	20,000,000	0.00	0.00	0.00
025200100100	Ministry of Water Resources	876,500,000	827,136,717.89	94.37	626,794,660.24
020410	EU - Supported Water Supply and Sanitation Sector Reform (Small Town)Projects	310,000,000	297,526,321.54	95.98	341,205,971.95
020421	Greater Dutse Water Supply Scheme	430,000,000	414,983,706.30	96.51	285,588,688.29
020422	Rehabilitation Of Existing Dams	84,000,000	73,976,528.94	88.07	0.00
020423	Hydro-Metrological Stations	17,013,000	16,896,542.34	99.32	0.00
020426	Water Sector Policy Planning, Monitoring and Evaluation	35,487,000	23,753,618.77	66.94	0.00

025210200100	Jigawa State Water Board	1,476,200,000	1,114,386,800.07	75.49	519,966,244.11
020413	Shuwarin Water Supply Scheme	2,600,000	0.00	0.00	0.00
020414	Water Supply To New Layouts and Low Cost Housing Estates.	13,000,000	0.00	0.00	0.00
020415	Improvement Of Water Supply Scheme In Local Govt. Headquarters	1,289,000,000	1,056,279,975.37	81.95	400,678,281.32
020416	Rehabilitation Of Existing Urban Water Supply Schemes	52,000,000	0.00	0.00	11,879,610.00
020417	Urban Water Supply Workshop Tools, Equipment and Utility Vehicles	10,400,000	0.00	0.00	56,330,620.51
020419	Rehabilitation and Additional Boreholes To Existing Water Scheme	91,000,000	58,106,824.70	63.85	51,077,732.28
020420	FGN-Supported 3rd-National Urban Water Sector Reform Program	15,600,000	0.00	0.00	0.00
020424	Reinforcement Of Birnin Kudu Regional Water Supply Schemes	1,300,000	0.00	0.00	0.00
020425	Reinforcement Of Kazaure Regional Water Supply Schemes	1,300,000	0.00	0.00	0.00
025210300100	Rural Water Supply and Sanitation Agency	2,509,200,000	1,997,155,167.58	79.59	998,423,087.29
020400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	179,000,000	0.00	0.00	26,876,834.91
020401	Rural Water Supply Projects	1,359,200,000	1,247,871,219.89	91.81	724,167,117.95
020402	Food and Nutrition (Water & Sanitation Related) Programmes	5,000,000	0.00	0.00	0.00

020403	Water Sanitation and Hygiene Promotion	91,000,000	51,754,695.13	56.87	47,379,134.43
020427	PE-WASH Programme and Projects	875,000,000	697,529,252.56	79.72	200,000,000.00
025210400100	Small Town Water Supply Agency	1,948,000,000	1,394,078,331.36	71.56	1,061,800,436.47
020404	Rehabilitation Of Existing Small Towns Water Supply Schemes	275,000,000	268,451,093.51	97.62	83,081,354.22
020406	Reinforcement Of Trunk Mains and Improvement Of Reticulations	0.00	0.00	0.00	19,078,054.80
020407	Establishment Of New Motorised Water Schemes In Small Towns	0.00	0.00	0.00	26,488,014.00
020408	Installation Of Solar Based Power Plants	1,632,000,000	1,057,156,136.65	64.78	921,107,518.45
020411	STOWA Water Supply Inventory, Planning, and M & E Activities	41,000,000	68,471,101.20	167.00	0.00
020412	Power Connection To Water Supply Schemes	0.00	0.00	0.00	12,045,495.00
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	709,000,000	639,047,148.58	90.13	97,214,071.61
020500	New Government House (Existing & Additional Structures and Facilities)	0.00	0.00	0.00	0.00
020501	Commissioners Residences (G-9 Quarters)	10,000,000	6,739,399.75	0.00	0.00
020507	Provision of SSG and HOS Official Residences	0.00	0.00	0.00	724,470.51
020518	Land and Property Compensation	300,000,000	279,592,024.65	93.20	10,980,215.15

020519	Systematic Land Registration and Land Management Information System	70,000,000	66,233,541.01	94.62	1,690,000.00
020520	Development Of Layouts and Acquired Lands	14,000,000	4,240,163.22	30.29	7,076,247.98
020521	Aerial Photography and Mapping	2,000,000	0.00	0.00	3,257,000.00
020522	Acquisition Of Lithographic and Survey Equipment	5,000,000	0.00	0.00	0.00
020523	Ministry Of Lands Headquarters and Zonal Land Registries	28,000,000	14,391,965.96	51.40	0.00
020524	Legislative Staff Quarter, Dutse	110,000,000	99,873,915.55	90.79	73,486,137.97
020526	Establishment of GIS Unit	170,000,000	167,976,138.44	98.81	
026000200100	Jigawa State Housing Authority	357,800,000	295,117,699.99	82.48	81,847,026.27
020502	Low Cost Housing Scheme	107,800,000	72,106,862.42	66.89	50,313,414.00
020503	Commercial Low-cost Housing Scheme	250,000,000	223,010,837.57	89.20	31,533,612.27
026000300100	Urban Development Board	40,060,000	0.00	0.00	20,098,000.00
020511	Development of Master Plan For Urban Centres	19,000,000	0.00	0.00	20,098,000.00
020513	Urban Development Engineering Workshop. Equipment and Materials	3,410,000	0.00	0.00	0.00
020515	Urban Development Plants & Development Control Equipment and Materials	17,650,000	0.00	0.00	0.00
026000400100	Dutse Capital Development Authority (DCDA)	50,615,000	39,438,500.00	77.92	0.00
020514	State Capital Development Projects	50,615,000	39,438,500.00	77.92	0.00
026000400100	Dutse Capital Development Authority (DCDA)	0.00	0.00	0.00	0.00
020514	State Capital Development Projects	0.00	0.00	0.00	0.00

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HADI SA'IDU, FCMA

Office of the Auditor General
Jigawa State

JIGAWA STATE FINANCIAL REPORT, 2021
Notes to Financial Statement No. 15C
CAPITAL EXPENDITURE [LAW & JUSTICE SECTOR DETAILS]

ORGANIZATION/ ECO - CODE	PROGRAMME/PROJECTS	FINAL BUDGET 2021	ACTUAL YEAR 2021 N	% VARIANCE	ACTUAL YEAR 2020 N
03	LAW AND JUSTICE	1,277,000,000	474,054,989.91	37.12	257,612,815.64
031800500100	High Court of Justice	473,000,000	317,628,364.63	67.15	132,301,284.64
020504	High Court Judge Houses	31,000,000	24,466,887.01	78.93	0.00
040002	Magistrate Courts and Other Court Buildings (Rehabilitation)	44,000,000	25,129,543.64	57.11	24,464,351.40
040003	High Court Of Justice (Special Expenditure)	398,000,000	268,031,933.98	67.34	107,836,933.24
031800600100	Sharia Court of Appeal	704,000,000	156,426,625.28	22.22	125,311,531.00
020509	Renovation Of Shari'a Courts Residences	174,000,000	59,876,125.28	34.41	12,811,281.56
040004	Sharia Courts Structures	230,000,000	96,550,500.00	41.98	42,823,873.00
040005	Sharia Court Of Appeal (Special Expenditure)	300,000,000	0.00	0.00	69,676,376.44
031801100100	Judicial Service Commission	40,000,000	0.00	0.00	0.00
040001	Judicial Service Commission Headquarters	40,000,000		0.00	0.00
032600100100	Ministry of Justice	60,000,000	0.00	0.00	0.00
040007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects	60,000,000	14,675,291.33	24.46	0.00

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HABIB SA'IDU, FCMA

Office of the Auditor General

Jigawa State

JIGAWA STATE FINANCIAL REPORT, 2021

Notes to Financial Statement No. 15D

CAPITAL EXPENDITURE [SOCIAL SECTOR DETAILS]

ORGANIZATION/ ECONOMIC CODE	PROGRAMME/PROJECTS	FINAL BUDGET 2021 N	ACTUAL YEAR 2021 N	PERCENTAGE VARIANCE	ACTUAL YEAR 2020 N
05	SOCIAL	42,850,245,000	24,134,470,450.79	56.32	18,467,483,101.03
051400100100	Ministry of Women Affairs & Social Development	262,500,000	179,203,328.30	68.27	1,455,000.00
060300	Women Development Programme	149,000,000	128,281,609.32	86.10	1,455,000.00
060301	Reformatory School K/Hausa	47,000,000	0.00	0.00	0.00
060302	Child Development Programme	13,500,000	11,835,600.00	87.67	0.00
060304	Planning Research & Statistics for Women and Social Development	4,000,000	0.00	0.00	0.00
060306	V V F Hostel Jahun	5,000,000	0.00	0.00	0.00
060308	Hospital-Based & Zonal Social Welfare Operations	34,000,000	32,625,545.76	95.96	0.00
060314	Nutrition Intervention (Women Affairs Related Activities)	10,000,000	6,460,573.22	64.61	0.00
051400100200	Jigawa State Rehabilitation Board	1,471,000,000	42,300,355.38	2.88	385,000,000.00
060310	Social Assistance & Social Welfare Program Activities	1,445,000,000	33,780,255.28	2.34	385,000,000.00
060311	Social Rehabilitation Programme Activities	26,000,000	8,520,100.10	32.77	0.00
051700100100	Ministry of Education, Science & Technology	3,270,424,000	2,380,646,759.94	72.79	3,806,650,653.92
060014	Development and Maintenance of Senior Secondary School Structures and Facilities	2,150,000,000	1,667,053,324.63	77.54	1,537,695,177.17
060015	Procurement Schools Furniture for Senior Secondary Schools	115,340,000	110,376,440.00	95.70	5,848,066.64

060016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	520,000,000	360,417,298.18	69.31	377,338,171.00
060017	Ministry of Education State Headquarters and Zonal Offices	10,000,000	3,000,000.00	30.00	215,559,779.94
060037	Global Partnership for Education Support Program in Jigawa State (World Bank Supported)	0.00	0.00	0.00	1,286,535,114.52
060038	Establishment of Jigawa State College of Remedial Studies, Babura	267,084,000	105,502,059.29	39.50	376,349,344.65
060045	Education Sector Planning, Research & Statistics	15,000,000	10,834,342.11	72.23	0.00
060046	Senior Secondary Teacher Capacity Development	193,000,000	123,463,295.73	63.97	7,325,000.00
051700100200	State Educational Inspectorate & Monitoring Unit	24,500,000	0.00	0.00	0.00
060040	State Educational Inspectorate and Monitoring Unit Programme	24,500,000		0.00	0.00
051700300100	State Universal Basic Education Board	10,495,475,000	5,061,211,274.43	48.22	4,961,135,465.34
060002	Basic Education - Provision Primary & Junior Secondary Structures	3,380,000,000	1,824,248,660.48	53.97	2,325,871,957.37
060004	Basic Education Teacher Quality Improvement Activities	70,000,000	31,109,408.44	44.44	9,000,000.00
060005	Basic Education - Rehabilitation & Major Maintenance of Primary and Junior Secondary School Structures	562,782,000	558,823,236.31	99.30	0.00
060006	Islamic / Quranic Education for Primary & Junior Secondary Schools	840,150,000	441,226,087.95	52.52	582,568,617.94
060007	Procurement of Instructional Materials	328,400,000	156,446,495.92	47.64	0.00

060008	Basic Education Food and Nutrition Interventions and Support	5,000,000		0.00	
060010	UBEC Basic Education Special Intervention Programme (Capacity Building)	344,000,000	296,865,421.18	86.30	125,387,037.83
060039	Special (Basic) Education Programme	90,000,000	25,910,421.14	28.79	0.00
060043	Procurement of ICT Equipment for Basic Education Development	160,000,000	76,951,753.65	48.09	0.00
060044	Basic Education School Furniture (Procurement & Repairs)	897,643,000	499,990,136.14	55.70	593,028,438.90
060048	World bank Supported Better Education Service Delivery for All (BESDA) Project	3,817,500,000	1,149,639,653.22	30.11	1,325,279,413.30
051700800100	Library Board	50,500,000	27,787,044.59	55.02	0.00
060033	Development of Libraries	50,500,000	27,787,044.59	55.02	0.00
051701000100	Agency for Mass Education	80,001,000	45,882,704.28	57.35	70,445,905.22
060032	Adult Mass Literacy Programme	54,533,000	26,986,200.00	49.49	36,369,751.28
060034	Basic and Post Literacy Remedial & Continuing Education	20,468,000	16,695,704.28	81.57	29,826,509.50
060035	Women Vocational Education Centres	5,000,000	2,200,800.00	44.02	4,249,644.44
051701100100	Nomadic Education Agency	282,700,000	293,813,103.94	103.93	44,278,710.04
060011	Nomadic Basic Education Projects (Structures and Facilities)	200,250,000	178,501,078.80	89.14	841,090.85
060012	Nomadic Basic Education (Furniture and Instructional Materials)	82,450,000	115,312,025.14	139.86	43,437,619.19
051701800100	Jigawa State Polytechnic	798,000,000	686,837,820.95	86.07	490,543,624.70
060027	Jigawa State Polytechnic Projects	798,000,000	686,837,820.95	86.07	490,543,624.70
051701800200	Biyaminu Usman Polytechnic Hadejia	475,414,000.00	611,137,544.74	128.55	408,430,460.49
060030	Biyaminu Usman Polytechnic Programmes	475,414,000.00	611,137,544.74	128.55	408,430,460

051701900100	Jigawa State College of Education	540,423,000	1,096,435,431.04	202.88	713,589,095.39
060025	College Of Education (Projects and Programmes)	540,423,000	1,096,435,431.04	202.88	713,589,095.39
051702100100	Sule Lamido University	3,735,000,000	1,861,250,525.08	49.83	1,686,607,630.34
060031	Sule Lamido State University Kafin Hausa (Projects and Programmes)	3,735,000,000	1,861,250,525.08	49.83	1,686,607,630.34
051705500100	Science & Technical Education Board	427,650,000	279,502,879.48	65.36	139,558,185.60
060019	Science and Technical Schools Structures and Facilities	243,650,000	123,546,259.00	50.71	91,013,590.19
060020	Procurement Schools Furniture for Science, Technical and Vocational Schools	30,000,000	24,790,317.86	82.63	13,875,224.41
060021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools	5,000,000	0.00	0.00	34,669,371.00
060022	Establishment / Upgrading of Science, Technical & Vocational Schools	149,000,000	131,166,302.62	88.03	0.00
051705600100	Jigawa State Scholarship Board	0.00	0.00	0.00	0.00
010005	Special Expenditure (Scholarship Board)	0.00	0.00	0.00	0.00
051705600200	Dutse Model / Capital School	87,524,000	33,898,125.42	38.73	0.00
060018	Dutse Model & Capital Schools Projects	87,524,000	33,898,125.42	38.73	0.00
051706000100	Jigawa State College of Education and Legal Studies	597,000,000	113,939,789.49	19.09	0.00
060028	College Of Islamic Legal Studies Programmes	597,000,000	113,939,789.49	19.09	0.00

051706100100	Institute of Information Technology	165,500,000	159,424,149.59	96.33	4,193,082.50
060029	Institute For Information Technology Projects	165,500,000	159,424,149.59	96.33	4,193,082.50
051706300100	Islamic Education Bureau	657,861,000	527,454,496.06	80.18	263,645,880.12
060023	Senior Secondary Islamic/Quranic Education School Programme (Structures	642,861,000	512,458,245.59	79.72	263,645,880.12
060036	Procurement of School Furniture and Instructional Materials for Islamic & Quaranic Education Senior Secondary Schools (IEB)	15,000,000	14,996,250.47	99.98	0.00
051706400100	Bamaina Academy	50,000,000	15,421,642.00	30.84	12,150,269.00
060009	Bamaina Academy Projects	50,000,000	15,421,642.00	30.84	12,150,269.00
051706500100	Jigawa State College of Remedial Studies	144,000,000	64,530,944	44.81	0.00
060041	Jigawa State College of Remedial Studies Projects & Programmes	144,000,000	64,530,943.51	44.81	0.00
052100100100	Ministry of Health	14,903,402,000	9,444,116,713.78	63.37	4,506,173,108.53
060204	Establishment Of Operational Research Unit	20,000,000	0.00	0.00	0.00
060206	World Bank Supported Save One Million Lives Health Program	600,000,000	316,268,134.66	52.71	833,902,563.30
060211	Malaria Control Booster Programme	10,000,000	5,177,378.67	51.77	0.00
060212	HIV / AIDS Control Complementary Programme	27,000,000	0.00	0.00	0.00
060213	Leprosy Referral and T. B. Hospital Hadejia	30,000,000	0.00	0.00	0.00
060216	Health Management Information Dbase Development	14,000,000	0.00	0.00	0.00

060218	Improvement Of General Hospitals	6,276,400,000	3,879,165,047.33	61.81	1,602,331,683.37
060219	Ophthalmic Unit In Some General Hospitals	10,000,000	0.00	0.00	0.00
060220	Psychiatric Hospital Kazaure	10,000,000	0.00	0.00	600,001.50
060221	Primary Eye Care Onchocerciasis	20,000,000	17,032,450.00	85.16	0.00
060222	Jigawa State Drug Management Agency (J I M S O)	46,000,000	43,711,471.46	95.02	1,586,000.00
060223	B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects	3,337,700,000	1,704,879,400.33	51.08	666,595,131.17
060225	Free Maternal and Child Health Programme in Secondary Hospitals	650,000,000	237,146,953.77	36.48	786,133,195.15
060227	State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	480,000,000	17,679,343.26	3.68	0.00
060228	College Of Nursing & Midwifery B/Kudu	74,000,000	17,481,540.50	23.62	10,998,750.00
060229	School Of Health Technology Jahun	57,500,000	31,545,375.55	54.86	0.00
060230	School Of Nursing Hadejia	55,000,000	11,917,521.02	21.67	5,145,656.25
060231	School of Midwifery Babura Projects	1,385,802,000	684,311,913.70	49.38	77,840,096.18
060232	JIMSO Medical & Drug Supplies (Drug Revolving Fund Operations)	1,500,000,000	2,284,189,333.16	152.28	0.00
060234	Infectious Diseases Hospital	300,000,000	193,610,850.37	64.54	521,040,031.61
052100200100	Jigawa State Agency for the Control of AIDS	50,000,000	14,784,530.20	29.57	11,585,000.00
060210	SACA HIV / AIDS Control Programme	50,000,000	14,784,530.20	29.57	11,585,000.00

052100300100	Primary Health Care Development Agency	2,258,174,000	638,738,414.60	28.29	522,951,533.53
060201	Upgrading Of Primary Health Centres	655,262,000	256,355,878.50	39.12	156,426,776.41
060202	Primary Health Care Programmes / Projects	37,712,000	18,692,668.25	49.57	27,300,350.00
060203	PHCD Health System Programmes	13,200,000	7,800,000.00	59.09	1,418,000.00
060207	Supplementary Immunization Activities	610,000,000	194,507,916.00	31.89	158,781,446.00
060208	Food and Nutrition (Health) Programme Activities	310,000,000	0.00	0.00	96,092,261.24
060233	Free Maternal and Child Health Programme in Primary Healthcare Centres	122,000,000	0.00	0.00	82,932,699.88
060235	Family Planning Services	20,000,000	7,628,000.00	38.14	0.00
060236	Development of Ward Level Facilities for Basic Health Care Provision	490,000,000	153,753,951.85	31.38	0.00
052111600100	Rasheed Shekoni Specialist Hospital	10,000,000	8,547,145.12	85.47	0.00
060224	Rasheed Shekoni Specialist Hospital, Dutse	10,000,000	8,547,145.12	85.47	0.00
052300100100	Ministry of Information Youths, Sports and Culture	87,000,000	67,064,995.10	77.09	53,159,206.59
010100	Public Enlightenment and Information Equipment	3,400,000	2,838,667.69	83.49	0.00
010101	Social Re-Orientation & Mobilization	66,600,000	49,316,753.78	74.05	48,254,206.59
010111	Fanisau NYSC Permanent Orientation Camp	12,000,000	11,662,820.41	97.19	4,905,000.00
010113	Nutrition Intervention (Information Related Activities)	5,000,000	3,246,753.22	64.94	0.00

052300200100	History and Culture Bureau	9,000,000	4,152,378.75	46.14	0.00
010105	Archives and Reference Library	4,000,000	0.00	0.00	0.00
010106	Open Air Theatre Dutse	3,000,000	2,943,875.31	98.13	0.00
010112	Arts, Exhibition and Multimedia Censorship	2,000,000	1,208,503.44	60.43	0.00
052300300100	Jigawa State Television	39,950,000	28,799,378.36	72.09	112,291,469.01
010103	Jigawa State Broadcasting Corporation (Television)	39,950,000	28,799,378.36	72.09	112,291,469.01
052300400100	Jigawa State Broadcasting Corporation (Radio)	23,064,000	13,483,551.25	58.46	16,119,625.00
010102	Jigawa State Broadcasting Corporation (Radio)	23,064,000	13,483,551.25	58.46	16,119,625.00
052300500100	Jigawa State Printing Press	10,000,000	0.00	0.00	0.00
010104	Government Printing Press	10,000,000	0.00	0.00	0.00
052300700100	Jigawa State Sports Council	48,600,000	29,758,604.54	61.23	10,312,575.17
010108	Stadium and Sports Development	40,000,000	27,746,951.33	69.37	10,312,575.17
010109	Improvement Of Hadejia Township Stadium	8,600,000	2,011,653.21	23.39	0.00
053500100100	Ministry of Environment	1,750,583,000	376,129,935.32	21.49	244,841,120.54
060100	Forest Nurseries Development and Production Of Seedlings	31,000,000	23,474,720.40	75.72	27,519,137.80
060101	Forest Shelterbelt and Natural Forest Reserve Development	7,000,000	7,000,000.00	100.00	6,272,630.00
060102	Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)	2,000,000	2,370,000.00	118.50	6,822,354.07
060103	Development Of Industrial Crops Trees (Gum Arabic, Jetropha, etc)	7,000,000	6,931,342.11	99.02	0.00

060104	Environmental Research and Data Base Development	10,000,000	8,931,416.47	89.31	12,789,406.00
060105	Second Forestry Project Structures & Facilities	2,000,000	1,972,718.26	98.64	0.00
060107	Natural Lakes Conservation	20,000,000	15,534,219.44	77.67	25,791,795.33
060108	Nature Conservation Programme	5,000,000	0.00	0.00	
060111	Pollution Control Program	2,000,000	0.00	0.00	4,378,500.00
060112	Dutse Erosion Control	100,000,000	29,500,100.00	29.50	
060116	Flood and Erosion Control Projects / Structure	364,583,000	80,415,418.64	22.06	154,550,873.03
060117	World Bank Supported Nigeria Erosion & Watershed Management Project (NEWMAP)	1,200,000,000	200,000,000.00	16.67	6,716,424.31
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	25,000,000	14,015,811.25	56.06	0.00
060110	Environmental Health & Sanitation Services	20,000,000	14,015,811.25	70.08	0.00
060113	Flood and Erosion Control Projects / Maintenance	5,000,000	0.00	0.00	0.00
053505600100	Alternative Energy Agency	15,000,000	14,201,074.30	94.67	2,365,500.00
060115	Bio-Mass and other Renewable Energy Development	15,000,000	14,201,074.30	94.67	2,365,500.00
055100100100	Ministry Of Local Government	5,000,000	0.00	0.00	0.00
010004	Ministry For Local Government Special Expenditure and Projects	3,000,000	0.00	0.00	0.00
020510	Community & Self-Help Development Support	2,000,000	0.00	0.00	0.00
020525	Ward Level Community-Driven Development Interventions	0.00	0.00	0.00	0.00
020525	Ward Level Community-Driven Development Interventions	0.00	0.00	0.00	0.00


HADI SA'IDU, FCMA
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