



# JIGAWA STATE GOVERNMENT

## BUDGET IMPLEMENTATION REPORT (BIR) FIRST QUARTER (Q2) 2026

*Compiled by:*

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# 1 Summary of Performance

## 1.A Introduction

The Budget Implementation Report for Jigawa State is prepared quarterly and issued within 28 days of the end of each quarter of the fiscal year.

This report is based on the original approved budget appropriations for the year 2026, broken down by organisational unit and core economic classification of expenditure (Personnel, Overheads, Capital, and Others). The actual expenditures for the quarter Q2, attributed to each organisational unit, as well as the cumulative expenditures for the year to date, and balances against each of the revenue and expenditure appropriations.

This Second Quarter (Q2) report is assessed against the 2026 original approved budget estimates. The core economic classifications, as per the National Chart of Accounts (NCOA), refer to:

- Revenue – Economic Account Type 1
- Personnel Expenditure – Economic Sub-Account Type 21
- Overheads Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 23
- Other Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer Payments) - Economic Account Classes 2203-2209 as applicable.

The report also examines budget implementation in priority sectors, particularly **Basic Education** and **Primary Healthcare**, which continue to receive strategic attention under the **World Bank Human Capital Opportunities for Prosperity and Equity (HOPE-GOV) Programme**. Detailed information on Primary Healthcare and Basic Education expenditures is provided in sections 4 and 5, respectively.

This Budget Implementation Report is produced by the Ministry of Budget and Economic Planning and published on its websites at [www.jsbepd.org](http://www.jsbepd.org), [www.budget.jigawastate.gov.ng](http://www.budget.jigawastate.gov.ng) and the State website at [www.jigawastate.gov.ng](http://www.jigawastate.gov.ng)

Overall, the second quarter recorded notable improvements in both revenue mobilisation and expenditure implementation compared with the first quarter, reflecting increased statutory allocations, enhanced internally generated revenue efforts, improved cash management and the gradual acceleration of project implementation following the completion of procurement activities.

## 1.B Revenue Performance

The overall revenue performance improved significantly in the second quarter, reflecting increased fiscal activity and stronger implementation of the 2026 Budget. As at the end of June 2026, the State realised a cumulative total revenue (including Opening Balance) of approximately **N280.709 billion**, representing about 31.1% of the approved original budget.

The breakdown of revenue performance shows the improvement was driven primarily by increased receipts from the Federation Account Allocation Committee (FAAC), which continued to constitute the largest source of government revenue. Cumulative FAAC receipts amounted to approximately **N132.241 billion**, representing 31.6% of the annual estimate.

Internally Generated Revenue (IGR) also recorded encouraging growth, with cumulative collections reaching **N13.627 billion**, representing 17.8% of the annual target. The improved performance is attributable to strengthened revenue administration, enhanced taxpayer compliance, expanded tax

enforcement measures and ongoing reforms implemented by the Jigawa State Internal Revenue Service and other revenue-generating MDAs.

Similarly, receipts from grants, aid, capital development funds, and other financing sources increased during the reporting period. Actual receipts amounted to **N58.294 billion**, representing 18.3% of the approved budget of **N318.775 billion**, reflecting the continued implementation of externally funded programmes and development partner-supported projects.

Although overall revenue performance remains below the ideal mid-year benchmark, the positive trend observed in the second quarter indicates improved fiscal resilience. It provides a solid foundation for stronger budget implementation in the remaining quarters of the fiscal year.

## 1.C Recurrent Expenditure Performance

Recurrent expenditure performance remained strong during the second quarter, reflecting the Government's continued commitment to maintaining essential public services while ensuring fiscal discipline.

Details of Recurrent Expenditure performance are presented in the relevant tables in Section 2 of this Budget Implementation Report. Against the approved recurrent expenditure budget, cumulative recurrent expenditure at the end of the second quarter stood at approximately **N76.761 billion**, representing 36.2% of the annual appropriation.

Personnel expenditure was the largest component of recurrent spending, with approximately **N50.978 billion**, representing 42.4% of the approved personnel budget. This reflects the Government's sustained commitment to meeting salary obligations, pension commitments and other employee-related expenditures on time.

Overhead expenditure also recorded significant improvement as government operations expanded during the second quarter. Cumulative overhead expenditure amounted to **N21.900 billion**, representing 36.9% of the approved overhead budget of **N66.645 billion**. The increase reflects the scaling up of administrative operations, maintenance of public services, and the implementation of government programmes across MDAs.

Other recurrent expenditure likewise recorded improved implementation, with cumulative spending of **N3,943 billion**, representing 15.6% of the approved budget of **N25.325 billion**. This performance reflects the gradual settlement of statutory obligations, grants, transfers, debt service commitments, and other government obligations that matured during the reporting period.

Overall, recurrent expenditure remains broadly aligned with revenue performance and is considered satisfactory for the first half of the fiscal year.

## 1.D Capital Expenditure Performance

Capital expenditure recorded a substantial improvement during the second quarter as implementation of development projects gathered momentum across the State.

Cumulative capital expenditure reached approximately N104.136 billion, representing about 15.1% of the approved capital budget of **N689.823 billion**. Although this performance remains below the ideal mid-year benchmark, it is based on the expenditure data available at the time of this report. It may not fully capture all transactions recorded during the reporting period. Nevertheless, it represents a considerable improvement over the first quarter, reflecting the completion of

procurement processes, improved cash releases, and increased mobilisation of contractors to project sites.

The improvement in capital expenditure demonstrates that many infrastructure and service delivery projects, particularly in education, healthcare, roads, water supply, agriculture, and other strategic areas, have progressed from planning and procurement to active implementation. With procurement activities for most priority projects now substantially completed and implementation gaining momentum across MDAs, the State anticipates a remarkable improvement in capital budget performance during the third quarter as additional project milestones are achieved and more capital expenditures are captured in subsequent reporting periods.

## 1.E Underperformed/Overperformed Revenue Line Items

The revenue performance indicates varying levels of achievement across individual revenue sources.

Several revenue lines exceeded performance, driven by improved compliance, enhanced enforcement mechanisms, and increased taxpayer awareness. There is also strengthened revenue administration by the Jigawa State Internal Revenue Service and other revenue-collecting agencies. Collections from selected tax and non-tax revenue sources continued to improve compared with the first quarter, demonstrating the positive impact of ongoing revenue reforms. In addition, one of the capital receipt components recorded actual inflows that exceeded the approved budget provision, reflecting stronger-than-anticipated funding during the period. Details are presented in the table below.

Also, some revenue lines remained below projected performance. This underperformance is attributable to the seasonal nature of certain revenue sources, delayed implementation of some capital projects, timing differences in receipts from development partners, and the phased execution of government programmes. Some anticipated grants, loans and specialised receipts are expected to materialise during the second half of the fiscal year.

| Underperforming Revenue lines                                                                                                                                                                                                                                                                        | Overperforming revenue line                                                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| 12010301-Stamp Duty<br>12020427-Tender Fees<br>12020439-Contract Sign Fees (1%)<br>12020614-Sales of Government Buildings<br>12021006-Refunds - PAYE for FG Staff in the State<br>12021007-Repayment of Loan to Parastatals<br>12021008-Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc) | 14030201- World Bank loan for the implementation of Nigeria for Women Project |

## 1.F Overspending:

The review of expenditure performance indicates that a limited number of expenditure line items exceeded their approved budget provisions during the reporting period. These instances are largely attributable to operational exigencies, timing differences in budget releases, and the implementation of priority government interventions requiring immediate funding.

The State Government is closely monitoring expenditure performance to ensure compliance with the Fiscal Responsibility framework and the approved budget. Any identified overspending will be regularised through the Mid-Year Budget Review or other legally approved budget adjustment mechanisms in accordance with existing financial regulations.

Budget controls continue to be strengthened to ensure that expenditure remains aligned with approved appropriations while maintaining flexibility to respond to emerging development priorities.

Nevertheless, a few expenditure line items recorded spending more than their approved provisions as of the end of the second quarter. These expenditure lines are presented in the table below.

- |                                                  |                                             |
|--------------------------------------------------|---------------------------------------------|
| • 21020123 Constituency Allowance                | • 22020704 Engineering Services             |
| • 21020140 Outfit/Robe Allowance                 | • 22020708 Medical Consulting               |
| • 21020147 Administrative Allowances             | • 22020902 Insurance Premium                |
| • 21020166 Industrial Supervision Allowance      | • 22021009 Sporting Activities              |
| • 21030108 Social Security Benefits              | • 22021055 Student Exchange Programme       |
| • 22020603 Residential Rent                      | • 22021085 Ramadan Feeding Expenses         |
| • 22020612 Recruitment and Employment Activities | • 23010119 Purchase of Power Generating Set |

Many of the expenditure line items that recorded overspending were attributable to the following MDAs. The overspending was primarily driven by operational requirements, the implementation of priority government programmes, and other approved expenditure commitments during the reporting period.

- |                |                                                    |
|----------------|----------------------------------------------------|
| • 015400300100 | Guidance and Counselling Department                |
| • 051400200100 | Jigawa State Rehabilitation Board                  |
| • 023100200100 | Rural Electricity Board                            |
| • 051300700100 | Jigawa State Sports Council                        |
| • 056300100100 | Ministry of Higher Education, Science & Technology |

## 1.G Basic Education and Primary Healthcare Implementation:

The State Government continue to prioritise investments in Basic Education and Primary Healthcare during the second quarter in line with its Human Capital Development agenda and the objectives of the HOPE-Governance Programme.

In the Basic Education sector, implementation progressed across key intervention areas, including teacher recruitment, classroom rehabilitation, school infrastructure improvement, provision of teaching and learning materials, and institutional reforms aimed at improving learning outcomes and reducing the number of out-of-school children. Increased budget execution during the second quarter reflects the gradual commencement of capital projects and programme implementation across the education sector.

Similarly, the Primary Healthcare sector recorded steady implementation of activities aimed at improving access to quality healthcare services. Investments continued in the rehabilitation and upgrading of primary healthcare facilities, the procurement of medical equipment and essential commodities, the strengthening of healthcare workforce capacity, and the implementation of health sector reforms designed to improve service delivery.

As at the end of the second quarter, expenditure performance stood at 23.6% for Basic Education and 23.8% for Primary Healthcare. While implementation remains below the desired mid-year benchmark, the performance largely reflects procurement timelines, project mobilisation, and the phased execution of major capital interventions. With most procurement processes substantially completed and projects now under active implementation, expenditure performance is expected to accelerate significantly during the second half of the fiscal year. Detailed sectoral performance is presented in Sections 4 and 5 of this report.

## 1.H Conclusions

In conclusion, the Second Quarter Budget Implementation Report demonstrates continued improvement in Jigawa State's fiscal performance during the first half of the 2026 fiscal year. Revenue collections strengthened considerably compared to the first quarter, supported primarily by

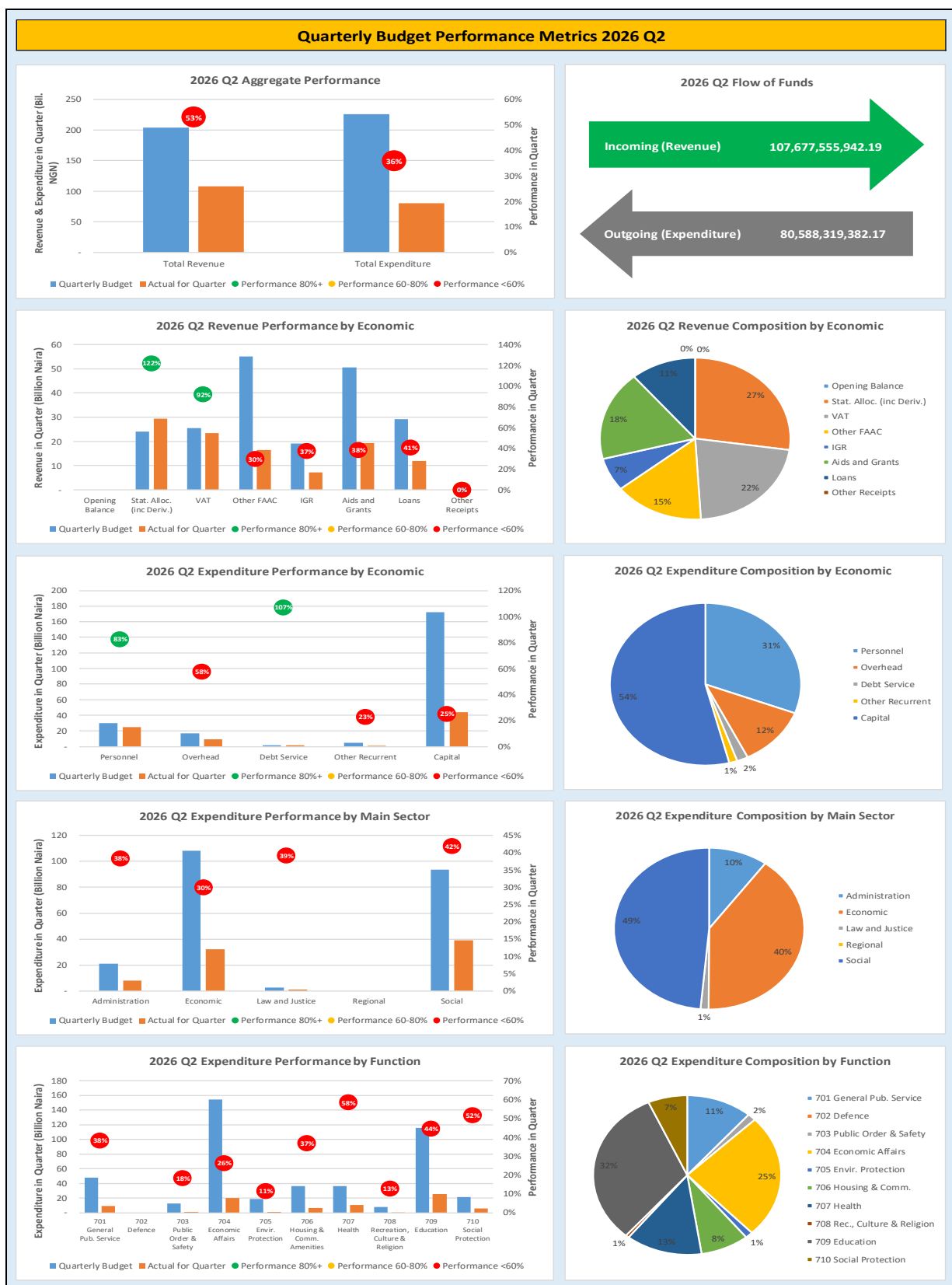
improved FAAC receipts, stronger internally generated revenue, and increased receipts from development partners

Expenditure implementation also gained momentum during the second quarter. Recurrent expenditure remained within expected levels, ensuring the uninterrupted delivery of essential government services. Capital expenditure improved significantly following the commencement of major infrastructure and development projects across key sectors. Although capital expenditure remains below the ideal mid-year benchmark, this is largely attributable to the implementation cycle of many capital projects, which have reached advanced stages of execution but are yet to complete the certification, valuation, and payment processes required for expenditure recognition. Consequently, a substantial improvement in capital expenditure performance is anticipated during the second half of the fiscal year as certified works are processed for payment and additional projects reach key implementation milestones.

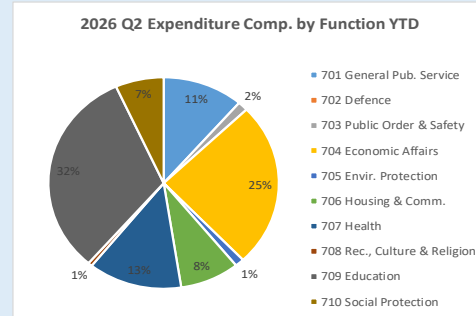
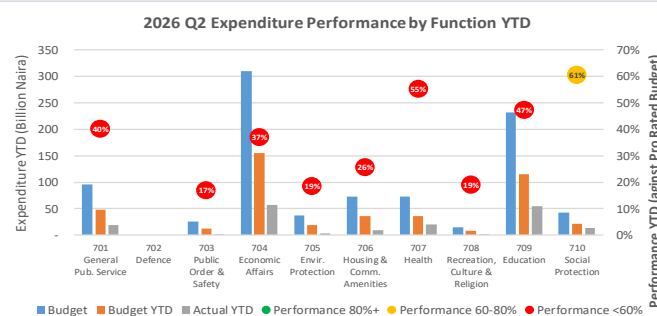
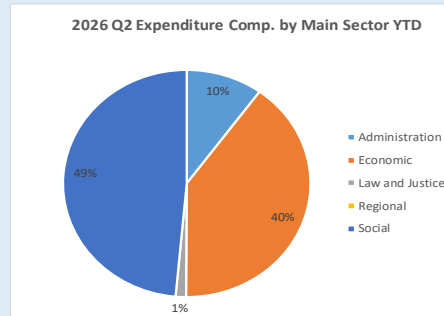
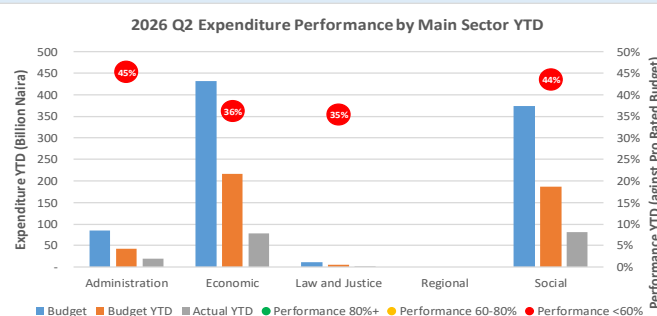
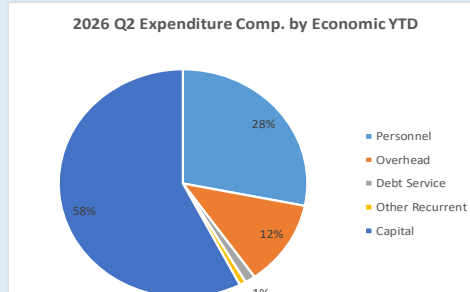
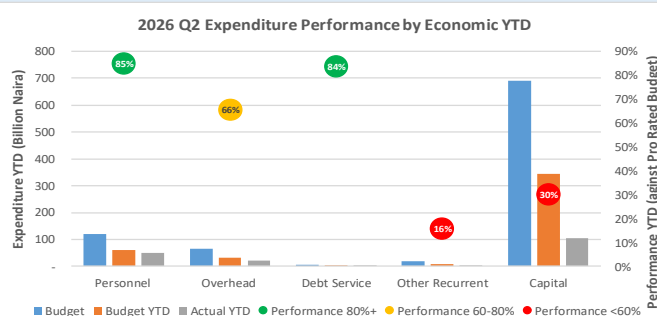
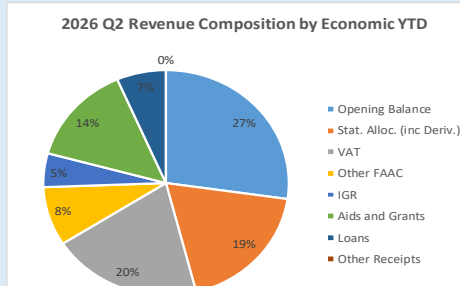
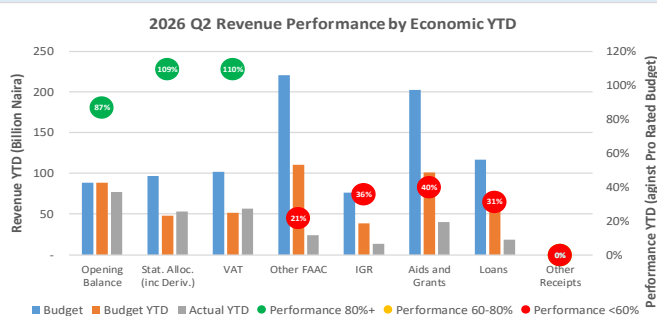
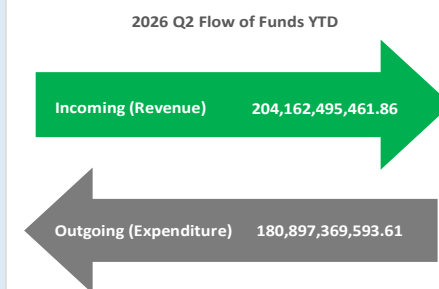
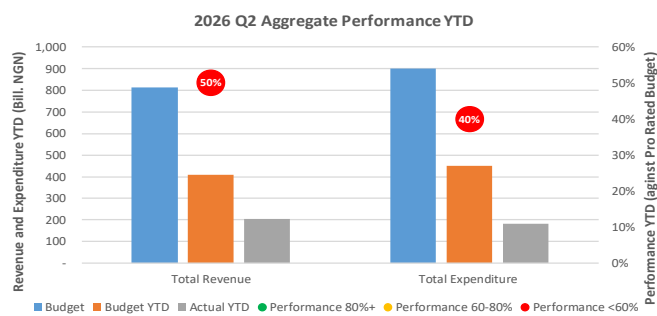
The Government remains committed to prudent fiscal management, strengthening domestic revenue mobilisation, accelerating capital project implementation, and improving budget execution across all MDAs. Continued monitoring, timely disbursement of funds, and enhanced coordination among implementing agencies are expected. These measures are intended to further improve budget performance in the third and fourth quarters, thereby supporting the achievement of the State's development objectives and delivering greater value to the citizens of Jigawa State.

## 1.I Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter



## Year to Date (YTD) Performance Metrics 2026 Q2



## 1.J Summary Budget Implementation Report

**Table 1: Budget Implementation Summary**

Jigawa State Government 2026 Q2 Budget Performance Report - Summary

| Item                                                   | 2026 Original Budget      | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|--------------------------------------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>Opening Balance</b>                                 | <b>87,999,680,000.00</b>  | <b>-</b>                  | <b>76,546,394,526.53</b>              | <b>87.0%</b>                                            | <b>11,453,285,473.47</b>          |
| <b>Recurrent Revenue</b>                               | <b>495,065,998,000.00</b> | <b>76,386,403,514.15</b>  | <b>145,868,240,063.76</b>             | <b>29.5%</b>                                            | <b>349,197,757,936.24</b>         |
| 11 - GOVERNMENT SHARE OF FAAC                          | 418,680,000,000.00        | 69,269,811,160.94         | 132,241,412,591.76                    | 31.6%                                                   | 286,438,587,408.24                |
| 12 - Independent Revenue                               | 76,385,998,000.00         | 7,116,592,353.21          | 13,626,827,472.00                     | 17.8%                                                   | 62,759,170,528.00                 |
| <b>Recurrent Expenditure</b>                           | <b>212,018,000,000.00</b> | <b>37,068,001,783.76</b>  | <b>76,761,157,585.14</b>              | <b>36.2%</b>                                            | <b>135,256,842,414.86</b>         |
| 21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE) | 120,048,000,000.00        | 24,824,232,749.18         | 50,917,549,473.24                     | 42.4%                                                   | 69,130,450,526.76                 |
| 22 - OTHER RECURRENT COSTS (EXCLUDING 2201)            | 91,970,000,000.00         | 12,243,769,034.58         | 25,843,608,111.90                     | 28.1%                                                   | 66,126,391,888.10                 |
| <i>Breakdown of Other Recurrent Costs</i>              |                           |                           |                                       |                                                         |                                   |
| 2202 - OVERHEAD COST                                   | 66,645,170,000.00         | 9,593,667,733.40          | 21,900,019,213.24                     | 32.9%                                                   | 44,745,150,786.76                 |
| OTHER RECURRENT (2203-2209)                            | 25,324,830,000.00         | 2,650,101,301.18          | 3,943,588,898.66                      | 15.6%                                                   | 21,381,241,101.34                 |
| <b>Transfer to Capital Account</b>                     | <b>371,047,678,000.00</b> | <b>39,318,401,730.40</b>  | <b>145,653,477,005.15</b>             | <b>39.3%</b>                                            | <b>225,394,200,994.85</b>         |
| <b>Other Receipts</b>                                  | <b>318,775,322,000.00</b> | <b>31,291,152,428.04</b>  | <b>58,294,255,398.10</b>              | <b>18.3%</b>                                            | <b>260,481,066,601.91</b>         |
| 13 - AID AND GRANTS                                    | 202,075,322,000.00        | 19,340,627,567.96         | 40,076,265,788.52                     | 19.8%                                                   | 161,999,056,211.49                |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS           | 116,700,000,000.00        | 11,950,524,860.08         | 18,217,989,609.58                     | 15.6%                                                   | 98,482,010,390.42                 |
| <b>Capital Expenditure</b>                             | <b>689,823,000,000.00</b> | <b>43,520,317,598.41</b>  | <b>104,136,212,008.47</b>             | <b>15.1%</b>                                            | <b>585,686,787,991.53</b>         |
| 23 - Capital Expenditure                               | 689,823,000,000.00        | 43,520,317,598.41         | 104,136,212,008.47                    | 15.1%                                                   | 585,686,787,991.53                |
| <b>Total Revenue (including OB)</b>                    | <b>901,841,000,000.00</b> | <b>107,677,555,942.19</b> | <b>280,708,889,988.39</b>             | <b>31.1%</b>                                            | <b>621,132,110,011.62</b>         |
| <b>Total Expenditure</b>                               | <b>901,841,000,000.00</b> | <b>80,588,319,382.17</b>  | <b>180,897,369,593.61</b>             | <b>20.1%</b>                                            | <b>720,943,630,406.39</b>         |

## 2 Budget Implementation Reports by NCOA Segments

### 2.A Revenue by Administrative Classification

**Table 2: Total Revenue by Administrative Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Total Revenue by Administrative Classification

| Code                | Administrative Unit                                             | 2026 Original Budget      | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-----------------------------------------------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|                     | <b>Total Revenue</b>                                            | <b>813,841,320,000.00</b> | <b>107,677,555,942.19</b> | <b>204,162,495,461.86</b>             | <b>25.1%</b>                                            | <b>609,678,824,538.15</b>         |
| <b>010000000000</b> | <b>Administrative</b>                                           | <b>10,922,629,000.00</b>  | <b>315,076,226.99</b>     | <b>1,148,004,000.37</b>               | <b>10.5%</b>                                            | <b>9,774,624,999.63</b>           |
| <b>011000000000</b> | <b>Government House</b>                                         | <b>865,227,000.00</b>     | <b>14,195,470.00</b>      | <b>46,437,663.07</b>                  | <b>5.4%</b>                                             | <b>818,789,336.93</b>             |
| 011100100100        | Government House                                                | 272,000,000.00            | 900,000.00                | 1,660,640.00                          | 0.6%                                                    | 270,339,360.00                    |
| 011100100200        | Deputy Governor's Office                                        | 8,000,000.00              | -                         | -                                     | 0.0%                                                    | 8,000,000.00                      |
| 011101000100        | Due Process & Project Monitoring Bureau                         | 8,700,000.00              | -                         | 30,058,500.13                         | 345.5%                                                  | 21,358,500.13                     |
| 011103700100        | Pilgrim Welfare Agency                                          | 22,000,000.00             | 4,465,000.00              | 4,465,000.00                          | 20.3%                                                   | 17,535,000.00                     |
| 011100900100        | Jigawa State Public Complaints and Anti Corruption Commission   | 516,347,000.00            | 5,030,470.00              | 5,030,470.00                          | 1.0%                                                    | 511,316,530.00                    |
| 011100700100        | Jigawa State Research Institute                                 | 38,180,000.00             | 3,800,000.00              | 5,223,052.94                          | 13.7%                                                   | 32,956,947.06                     |
| <b>016100000000</b> | <b>Office of the Secretary to the State Government</b>          | <b>5,918,516,000.00</b>   | <b>14,250,000.00</b>      | <b>113,290,500.00</b>                 | <b>1.9%</b>                                             | <b>5,805,225,500.00</b>           |
| 016100100100        | Office of the SSG Admin & Finance Directorate                   | 110,000,000.00            | 10,000,000.00             | 10,000,000.00                         | 9.1%                                                    | 100,000,000.00                    |
| 016100200100        | Chieftaincy & Religious Affairs Department                      | 169,820,000.00            | -                         | -                                     | 0.0%                                                    | 169,820,000.00                    |
| 016100300100        | Research, Evaluation and Political Affairs Directorate          | 6,750,000.00              | -                         | -                                     | 0.0%                                                    | 6,750,000.00                      |
| 016100400100        | Special Service Directorate                                     | 2,409,446,000.00          | -                         | 89,876,000.00                         | 3.7%                                                    | 2,319,570,000.00                  |
| 016100500100        | Council Affairs Department                                      | 1,000,000,000.00          | 4,250,000.00              | 13,414,500.00                         | 1.3%                                                    | 986,585,500.00                    |
| 016100600100        | Jigawa State Hisbah Board                                       | 2,222,500,000.00          | -                         | -                                     | 0.0%                                                    | 2,222,500,000.00                  |
| <b>015400000000</b> | <b>Ministry of Humanitarian and Special Duties</b>              | <b>1,057,417,000.00</b>   | <b>-</b>                  | <b>322,000.00</b>                     | <b>0.0%</b>                                             | <b>1,057,095,000.00</b>           |
| 015400100100        | Ministry of Humanitarian and Special Duties                     | 11,800,000.00             | -                         | -                                     | 0.0%                                                    | 11,800,000.00                     |
| 015400200100        | State Emergency Management Agency                               | 1,002,620,000.00          | -                         | -                                     | 0.0%                                                    | 1,002,620,000.00                  |
| 015400400100        | Fire Service Directorate                                        | 42,997,000.00             | -                         | 322,000.00                            | 0.7%                                                    | 42,675,000.00                     |
| <b>012500000000</b> | <b>Office of the Head of State Civil Service</b>                | <b>429,751,000.00</b>     | <b>65,169,452.09</b>      | <b>103,292,252.09</b>                 | <b>24.0%</b>                                            | <b>326,458,747.91</b>             |
| 012500100100        | Office of the Head of State Civil Service                       | 135,751,000.00            | 500,000.00                | 500,000.00                            | 0.4%                                                    | 135,251,000.00                    |
| 012500300100        | Manpower Development and Training Directorate                   | 500,000.00                | -                         | 45,000.00                             | 9.0%                                                    | 455,000.00                        |
| 012500400100        | Manpower Development Institute                                  | 293,500,000.00            | 64,669,452.09             | 102,747,252.09                        | 35.0%                                                   | 190,752,747.91                    |
| <b>014000000000</b> | <b>Office of the Auditor General</b>                            | <b>1,035,225,000.00</b>   | <b>219,361,304.90</b>     | <b>437,898,609.88</b>                 | <b>42.3%</b>                                            | <b>597,326,390.12</b>             |
| 014000100100        | Office of the State Auditor General                             | 10,600,000.00             | 969,000.00                | 1,314,000.00                          | 12.4%                                                   | 9,286,000.00                      |
| 014000200100        | Office of the Auditor General Local Government Audit            | 1,024,625,000.00          | 218,392,304.90            | 436,584,609.88                        | 42.6%                                                   | 588,040,390.12                    |
| <b>014700000000</b> | <b>Civil Service Commission</b>                                 | <b>8,100,000.00</b>       | <b>2,100,000.00</b>       | <b>2,100,000.00</b>                   | <b>25.9%</b>                                            | <b>6,000,000.00</b>               |
| 014700100100        | Civil Service Commission                                        | 8,100,000.00              | 2,100,000.00              | 2,100,000.00                          | 25.9%                                                   | 6,000,000.00                      |
| <b>014800000000</b> | <b>State Independent Electoral Commission</b>                   | <b>4,481,000.00</b>       | <b>-</b>                  | <b>-</b>                              | <b>0.0%</b>                                             | <b>4,481,000.00</b>               |
| 014800100100        | State Independent Electoral Commission                          | 4,481,000.00              | -                         | -                                     | 0.0%                                                    | 4,481,000.00                      |
| <b>014900000000</b> | <b>Local Government Service Commission</b>                      | <b>1,603,912,000.00</b>   | <b>-</b>                  | <b>444,662,975.33</b>                 | <b>27.7%</b>                                            | <b>1,159,249,024.67</b>           |
| 014900100100        | Local Government Service Commission                             | 1,603,912,000.00          | -                         | 444,662,975.33                        | 27.7%                                                   | 1,159,249,024.67                  |
| <b>020000000000</b> | <b>Economic</b>                                                 | <b>682,519,253,000.00</b> | <b>88,978,089,946.06</b>  | <b>169,510,134,200.72</b>             | <b>24.8%</b>                                            | <b>513,009,118,799.29</b>         |
| <b>021500000000</b> | <b>Ministry of Agriculture &amp; Natural Resources</b>          | <b>14,347,207,000.00</b>  | <b>622,401,929.81</b>     | <b>647,919,590.73</b>                 | <b>4.5%</b>                                             | <b>13,699,287,409.27</b>          |
| 021500100100        | Ministry of Agriculture & Natural Resources                     | 2,724,700,000.00          | 610,232,010.00            | 610,232,010.00                        | 22.4%                                                   | 2,114,467,990.00                  |
| 021510200100        | Jigawa State Agricultural & Rural Development Authority (JARDA) | 7,817,000,000.00          | 900,000.00                | 26,417,660.92                         | 0.3%                                                    | 7,790,582,339.08                  |
| 021510300100        | Jigawa Agricultural Transformation Agency (JATA)                | 3,805,507,000.00          | 11,269,919.81             | 11,269,919.81                         | 0.3%                                                    | 3,794,237,080.19                  |
| <b>027000000000</b> | <b>Ministry of Livestock</b>                                    | <b>579,400,000.00</b>     | <b>4,009,000.00</b>       | <b>4,438,000.00</b>                   | <b>0.8%</b>                                             | <b>574,962,000.00</b>             |
| 027000100100        | Ministry of Livestock                                           | 545,000,000.00            | 4,009,000.00              | 4,438,000.00                          | 0.8%                                                    | 540,562,000.00                    |
| 027000200100        | Farmers and Herdsman Board                                      | 34,400,000.00             | -                         | -                                     | 0.0%                                                    | 34,400,000.00                     |
| <b>022000000000</b> | <b>Ministry of Finance</b>                                      | <b>625,073,286,000.00</b> | <b>88,199,799,954.67</b>  | <b>168,459,375,207.09</b>             | <b>27.0%</b>                                            | <b>456,613,910,792.92</b>         |
| 022000100100        | Ministry of Finance                                             | 614,063,286,000.00        | 84,769,875,167.50         | 162,698,057,598.62                    | 26.5%                                                   | 451,365,228,401.39                |
| 022000800100        | Jigawa State Internal Revenue Service (IIRS)                    | 11,010,000,000.00         | 3,429,924,787.17          | 5,761,317,608.47                      | 52.3%                                                   | 5,248,682,391.53                  |
| <b>022200000000</b> | <b>Ministry Of Commerce, Industries and Co-operatives</b>       | <b>1,003,000,000.00</b>   | <b>84,542,630.50</b>      | <b>94,007,630.50</b>                  | <b>9.4%</b>                                             | <b>908,992,369.50</b>             |
| 022200100100        | Ministry of Commerce, Industries and Co-operatives              | 792,000,000.00            | 13,328,000.00             | 22,793,000.00                         | 2.9%                                                    | 769,207,000.00                    |
| 022200200100        | Mineral Resources Development Agency                            | 206,500,000.00            | 71,214,630.50             | 71,214,630.50                         | 34.5%                                                   | 135,285,369.50                    |
| 022200300100        | Jigawa State Investment Promotion Agency                        | 4,500,000.00              | -                         | -                                     | 0.0%                                                    | 4,500,000.00                      |
| <b>022700000000</b> | <b>Jigawa State Agency for Youth Empowerment and Employment</b> | <b>1,207,007,000.00</b>   | <b>12,038,372.08</b>      | <b>15,838,372.08</b>                  | <b>1.3%</b>                                             | <b>1,191,168,627.92</b>           |
| 022700100100        | Jigawa State Agency for Youth Empowerment and Employment        | 1,207,007,000.00          | 12,038,372.08             | 15,838,372.08                         | 1.3%                                                    | 1,191,168,627.92                  |
| <b>023100000000</b> | <b>Ministry of Power and Renewable Energy</b>                   | <b>17,937,922,000.00</b>  | <b>6,553,000.00</b>       | <b>21,282,740.04</b>                  | <b>0.1%</b>                                             | <b>17,916,639,259.96</b>          |
| 023100100100        | Ministry of Power and Energy                                    | 17,782,922,000.00         | 6,553,000.00              | 6,553,000.00                          | 0.0%                                                    | 17,776,369,000.00                 |
| 023100200100        | Rural Electricity Board                                         | 65,000,000.00             | -                         | 14,729,740.04                         | 22.7%                                                   | 50,270,259.96                     |
| 023100300100        | Alternative Energy Agency                                       | 90,000,000.00             | -                         | -                                     | 0.0%                                                    | 90,000,000.00                     |

## Jigawa State Government Budget Performance Report 2026 Q2 - Total Revenue by Administrative Classification

| Code                | Administrative Unit                                                 | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|---------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>023400000000</b> | <b>Ministry of Works &amp; Transport</b>                            | <b>2,821,910,000.00</b>   | <b>795,000.00</b>        | <b>133,199,047.28</b>                 | <b>4.7%</b>                                             | <b>2,688,710,952.72</b>           |
| 023400100100        | Ministry of Works & Transport                                       | 1,848,650,000.00          | 795,000.00               | 7,671,000.00                          | 0.4%                                                    | 1,840,979,000.00                  |
| 023400400100        | Jigawa Roads Maintenance Agency                                     | 973,260,000.00            | -                        | 125,528,047.28                        | 12.9%                                                   | 847,731,952.72                    |
| <b>023800000000</b> | <b>Ministry of Budget and Economic Planning</b>                     | <b>1,490,318,000.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,490,318,000.00</b>           |
| 023800100100        | Ministry of Budget and Economic Planning                            | 1,276,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,276,000,000.00                  |
| 023800200100        | Jigawa State Bureau of Statistics (JSBS)                            | 105,200,000.00            | -                        | -                                     | 0.0%                                                    | 105,200,000.00                    |
| 023800400100        | Jigawa State Residents Identity Management Agency (JISRIMA)         | 109,118,000.00            | -                        | -                                     | 0.0%                                                    | 109,118,000.00                    |
| <b>025200000000</b> | <b>Ministry Of Water Resources</b>                                  | <b>11,866,503,000.00</b>  | <b>5,159,000.00</b>      | <b>23,349,000.00</b>                  | <b>0.2%</b>                                             | <b>11,843,154,000.00</b>          |
| 025200100100        | Ministry of Water Resources                                         | 11,058,084,000.00         | -                        | -                                     | 0.0%                                                    | 11,058,084,000.00                 |
| 025210200100        | Jigawa state Water Board                                            | 185,439,000.00            | -                        | 18,190,000.00                         | 9.8%                                                    | 167,249,000.00                    |
| 025210300100        | Rural Water Supply and Sanitation Agency                            | 492,975,000.00            | -                        | -                                     | 0.0%                                                    | 492,975,000.00                    |
| 025210400100        | Small Town Water Supply Agency                                      | 130,005,000.00            | 5,159,000.00             | 5,159,000.00                          | 4.0%                                                    | 124,846,000.00                    |
| <b>026000000000</b> | <b>Ministry Of Land , Housing, Urban &amp; Regional Development</b> | <b>6,192,700,000.00</b>   | <b>42,791,059.00</b>     | <b>110,724,613.00</b>                 | <b>1.8%</b>                                             | <b>6,081,975,387.00</b>           |
| 026000100100        | Ministry of Lands, Housing, Urban & Regional Planning Development   | 1,605,000,000.00          | 41,121,059.00            | 107,489,613.00                        | 6.7%                                                    | 1,497,510,387.00                  |
| 026000200100        | Jigawa State Housing Authority                                      | 3,443,000,000.00          | -                        | -                                     | 0.0%                                                    | 3,443,000,000.00                  |
| 026000300100        | Urban Development Board                                             | 1,103,700,000.00          | -                        | 810,000.00                            | 0.1%                                                    | 1,102,890,000.00                  |
| 026000400100        | Dutse Capital Development Authority (DCDA)                          | 41,000,000.00             | 1,670,000.00             | 2,425,000.00                          | 5.9%                                                    | 38,575,000.00                     |
| <b>030000000000</b> | <b>Law &amp; Justice</b>                                            | <b>1,570,290,000.00</b>   | <b>48,451,635.21</b>     | <b>334,472,040.11</b>                 | <b>21.3%</b>                                            | <b>1,235,817,959.89</b>           |
| <b>031800000000</b> | <b>Judiciary</b>                                                    | <b>52,250,000.00</b>      | <b>7,873,789.00</b>      | <b>14,618,289.00</b>                  | <b>28.0%</b>                                            | <b>37,631,711.00</b>              |
| 031800500100        | High Court of Justice                                               | 27,000,000.00             | 7,873,789.00             | 14,618,289.00                         | 54.1%                                                   | 12,381,711.00                     |
| 031800600100        | Sharia Court of Appeal                                              | 25,000,000.00             | -                        | -                                     | 0.0%                                                    | 25,000,000.00                     |
| 031801100100        | Judicial Service Commission                                         | 250,000.00                | -                        | -                                     | 0.0%                                                    | 250,000.00                        |
| <b>032600000000</b> | <b>Ministry of Justice</b>                                          | <b>1,518,040,000.00</b>   | <b>40,577,846.21</b>     | <b>319,853,751.11</b>                 | <b>21.1%</b>                                            | <b>1,198,186,248.89</b>           |
| 032600100100        | Ministry of Justice                                                 | 1,517,240,000.00          | 40,577,846.21            | 319,853,751.11                        | 21.1%                                                   | 1,197,386,248.89                  |
| 032600200100        | Justice Sector and Law Reform Commission                            | 800,000.00                | -                        | -                                     | 0.0%                                                    | 800,000.00                        |
| <b>050000000000</b> | <b>Social</b>                                                       | <b>118,829,148,000.00</b> | <b>18,335,938,133.93</b> | <b>33,169,885,220.66</b>              | <b>27.9%</b>                                            | <b>85,659,262,779.34</b>          |
| <b>051300000000</b> | <b>Ministry of Information, Youth, Sports &amp; Culture</b>         | <b>921,919,000.00</b>     | <b>9,722,750.00</b>      | <b>106,948,815.97</b>                 | <b>11.6%</b>                                            | <b>814,970,184.03</b>             |
| 051300100100        | Ministry of Information Youths, Sports and Culture                  | 14,790,000.00             | -                        | -                                     | 0.0%                                                    | 14,790,000.00                     |
| 051300200100        | Jigawa State History and Culture Bureau                             | 600,000.00                | -                        | -                                     | 0.0%                                                    | 600,000.00                        |
| 051300300100        | Jigawa State Television (JTV)                                       | 40,669,000.00             | 5,460,000.00             | 5,460,000.00                          | 13.4%                                                   | 35,209,000.00                     |
| 051300400100        | Jigawa State Broadcasting Corporation (Radio)                       | 122,460,000.00            | 3,307,750.00             | 11,739,975.42                         | 9.6%                                                    | 110,720,024.58                    |
| 051300500100        | Jigawa State Printing Press                                         | 712,000,000.00            | -                        | 88,793,840.55                         | 12.5%                                                   | 623,206,159.45                    |
| 051300700100        | Jigawa State Sports Council                                         | 31,400,000.00             | 955,000.00               | 955,000.00                            | 3.0%                                                    | 30,445,000.00                     |
| <b>051400000000</b> | <b>Ministry of Women Affairs</b>                                    | <b>3,835,900,000.00</b>   | <b>7,304,202,732.80</b>  | <b>7,304,202,732.80</b>               | <b>190.4%</b>                                           | <b>- 3,468,302,732.80</b>         |
| 051400100100        | Ministry of Women Affairs & Social Development                      | 3,210,000,000.00          | 7,304,202,732.80         | 7,304,202,732.80                      | 227.5%                                                  | - 4,094,202,732.80                |
| 051400200100        | Jigawa State Rehabilitation Board                                   | 625,900,000.00            | -                        | -                                     | 0.0%                                                    | 625,900,000.00                    |
| <b>051700000000</b> | <b>Ministry of Basic Education</b>                                  | <b>11,991,633,000.00</b>  | <b>100,000.00</b>        | <b>3,554,767,084.46</b>               | <b>29.6%</b>                                            | <b>8,436,865,915.54</b>           |
| 051700100100        | Ministry of Basic Education                                         | 516,630,000.00            | -                        | -                                     | 0.0%                                                    | 516,630,000.00                    |
| 051700200100        | Agency for Mass Education                                           | 15,000,000.00             | 100,000.00               | 100,000.00                            | 0.7%                                                    | 14,900,000.00                     |
| 051700300100        | Nomadic Education Agency                                            | 29,331,000.00             | -                        | -                                     | 0.0%                                                    | 29,331,000.00                     |
| 051700400100        | Library Board                                                       | 5,800,000.00              | -                        | -                                     | 0.0%                                                    | 5,800,000.00                      |
| 051700500100        | State Universal Basic Education Board (SUBEB)                       | 11,414,872,000.00         | -                        | 3,554,667,084.46                      | 31.1%                                                   | 7,860,204,915.54                  |
| 051700600100        | Jigawa State Tsangaya Education Board                               | 10,000,000.00             | -                        | -                                     | 0.0%                                                    | 10,000,000.00                     |
| <b>056300000000</b> | <b>Ministry of Higher Education, Science &amp; Technology</b>       | <b>50,317,342,000.00</b>  | <b>9,205,436,112.15</b>  | <b>16,563,393,168.72</b>              | <b>32.9%</b>                                            | <b>33,753,948,831.28</b>          |
| 056300100100        | Ministry of Higher Education, Science & Technology                  | 16,000,000,000.00         | 3,974,452,735.40         | 8,571,511,966.15                      | 53.6%                                                   | 7,428,488,033.85                  |
| 056300200100        | Jigawa State Educational Quality Assurance Agency (JISEQAA)         | 30,500,000.00             | -                        | -                                     | 0.0%                                                    | 30,500,000.00                     |
| 056300300100        | Science & Technical Education Board                                 | 352,500,000.00            | 11,295,000.00            | 11,295,000.00                         | 3.2%                                                    | 341,205,000.00                    |
| 056300400100        | Jigawa State Scholarship Board                                      | 100,000,000.00            | 2,490,000.00             | 9,355,000.00                          | 9.4%                                                    | 90,645,000.00                     |
| 056300500100        | Islamic Education Bureau                                            | 129,000,000.00            | 4,807,569.78             | 4,807,569.78                          | 3.7%                                                    | 124,192,430.22                    |
| 056300600100        | Jigawa State Information Technology and Digital Economy Agency      | 111,372,000.00            | -                        | -                                     | 0.0%                                                    | 111,372,000.00                    |
| 056300700100        | Jigawa State Senior Secondary Education Board (JSSSEB)              | 413,000,000.00            | -                        | -                                     | 0.0%                                                    | 413,000,000.00                    |
| 056301000100        | Dutse Model / Capital School                                        | 296,491,000.00            | 68,375,148.00            | 142,750,296.00                        | 48.1%                                                   | 153,740,704.00                    |
| 056301300100        | Jigawa State College of Education and Legal Studies                 | 4,842,539,000.00          | 22,269,217.19            | 26,094,217.19                         | 0.5%                                                    | 4,816,444,782.81                  |

## Jigawa State Government Budget Performance Report 2026 Q2 - Total Revenue by Administrative Classification

| Code                | Administrative Unit                                                   | 2026 Original Budget     | 2026 Q2 Performance   | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-----------------------------------------------------------------------|--------------------------|-----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| 056301400100        | Jigawa State College of Remedial and Advanced Studies                 | 112,000,000.00           | -                     | 3,655,500.00                          | 3.3%                                                    | 108,344,500.00                    |
| 056301500100        | Jigawa State Polytechnic Dutse                                        | 2,145,220,000.00         | 48,414,600.00         | 53,340,492.00                         | 2.5%                                                    | 2,091,879,508.00                  |
| 056301600100        | Binyaminu Usman Polytechnic Hadejia                                   | 2,719,500,000.00         | 1,320,683,347.50      | 1,933,923,877.50                      | 71.1%                                                   | 785,576,122.50                    |
| 056301700100        | Jigawa State Polytechnic for Information and Communication Technology | 291,000,000.00           | 15,536,334.54         | 38,887,309.94                         | 13.4%                                                   | 252,112,690.06                    |
| 056301800100        | Sule Lamido University Khafin Hausa                                   | 19,853,980,000.00        | 3,700,619,159.74      | 5,618,787,336.65                      | 28.3%                                                   | 14,235,192,663.35                 |
| 056301900100        | Khadija University Majia                                              | 2,920,240,000.00         | 36,493,000.00         | 148,984,603.51                        | 5.1%                                                    | 2,771,255,396.49                  |
| <b>052100000000</b> | <b>Ministry of Health</b>                                             | <b>15,129,305,000.00</b> | <b>895,008,529.74</b> | <b>2,801,696,773.36</b>               | <b>18.5%</b>                                            | <b>12,327,608,226.64</b>          |
| 052100100100        | Ministry of Health                                                    | 6,382,540,000.00         | -                     | 1,114,930,601.00                      | 17.5%                                                   | 5,267,609,399.00                  |
| 052100400200        | Babura General Hospital                                               | 122,500,000.00           | 31,215,250.00         | 62,430,500.00                         | 51.0%                                                   | 60,069,500.00                     |
| 052100400300        | Birnin Kudu General Hospital                                          | 126,800,000.00           | -                     | 54,210,770.00                         | 42.8%                                                   | 72,589,230.00                     |
| 052100400400        | Birniwa General Hospital                                              | 123,600,000.00           | 23,441,090.00         | 48,832,335.00                         | 39.5%                                                   | 74,767,665.00                     |
| 052100400500        | Dutse General Hospital                                                | 239,500,000.00           | 95,265,390.00         | 188,508,255.00                        | 78.7%                                                   | 50,991,745.00                     |
| 052100400600        | Gumel General Hospital                                                | 268,000,000.00           | 90,137,807.55         | 164,643,961.55                        | 61.4%                                                   | 103,356,038.45                    |
| 052100400700        | Gwaram Cottage Hospital                                               | 95,711,000.00            | 44,769,900.20         | 44,769,900.20                         | 46.8%                                                   | 50,941,099.80                     |
| 052100400800        | Hadejia General Hospital                                              | 333,000,000.00           | 116,362,272.00        | 222,077,076.00                        | 66.7%                                                   | 110,922,924.00                    |
| 052100400900        | Hadejia Tuberculosis and Leprosy Hospital                             | 10,500,000.00            | -                     | 980,500.00                            | 9.3%                                                    | 9,519,500.00                      |
| 052100401000        | Jahun General Hospital                                                | 233,417,000.00           | -                     | 71,320,658.00                         | 30.6%                                                   | 162,096,342.00                    |
| 052100401100        | Kafin Hausa (Bulangu) Cottage Hospital                                | 50,000,000.00            | 10,440,040.00         | 27,305,240.00                         | 54.6%                                                   | 22,694,760.00                     |
| 052100401200        | Kafin Hausa General Hospital                                          | 102,000,000.00           | 26,708,015.95         | 51,264,315.95                         | 50.3%                                                   | 50,735,684.05                     |
| 052100401300        | Kazaure General Hospital                                              | 272,000,000.00           | -                     | 110,430,713.00                        | 40.6%                                                   | 161,569,287.00                    |
| 052100401400        | Kazaure Psychiatric Hospital                                          | 11,900,000.00            | -                     | -                                     | 0.0%                                                    | 11,900,000.00                     |
| 052100401500        | Ringim General Hospital                                               | 172,000,000.00           | 41,960,205.00         | 78,416,241.00                         | 45.6%                                                   | 93,583,759.00                     |
| 052100500100        | Office of the Provost College of Nursing Science                      | 99,665,000.00            | -                     | -                                     | 0.0%                                                    | 99,665,000.00                     |
| 052100500200        | College of Nursing Science Birnin Kudu                                | 43,640,000.00            | 3,396,309.15          | 6,792,618.30                          | 15.6%                                                   | 36,847,381.70                     |
| 052100500300        | College of Nursing Science Hadejia                                    | 33,373,000.00            | 13,985,310.00         | 21,476,720.00                         | 64.4%                                                   | 11,896,280.00                     |
| 052100500400        | College of Nursing Science Babura                                     | 33,957,000.00            | -                     | -                                     | 0.0%                                                    | 33,957,000.00                     |
| 052100600100        | College of Health Science and Technology Jahun                        | 144,000,000.00           | -                     | -                                     | 0.0%                                                    | 144,000,000.00                    |
| 052100700100        | Primary Health Care Development Agency                                | 6,231,202,000.00         | 397,326,939.89        | 533,306,368.36                        | 8.6%                                                    | 5,697,895,631.64                  |
| <b>053500000000</b> | <b>Ministry of Environment and Climate Change</b>                     | <b>26,146,574,000.00</b> | <b>675,105,891.88</b> | <b>2,346,152,410.63</b>               | <b>9.0%</b>                                             | <b>23,800,421,589.37</b>          |
| 053500100100        | Ministry of Environment and Climate Change                            | 26,141,074,000.00        | 675,105,891.88        | 2,345,941,410.63                      | 9.0%                                                    | 23,795,132,589.37                 |
| 053500300100        | Jigawa State Environmental Protection Agency (JISEPA)                 | 5,500,000.00             | -                     | 211,000.00                            | 3.8%                                                    | 5,289,000.00                      |
| <b>055100000000</b> | <b>Ministry for Local Government and Community Development</b>        | <b>10,486,475,000.00</b> | <b>246,362,117.36</b> | <b>492,724,234.72</b>                 | <b>4.7%</b>                                             | <b>9,993,750,765.28</b>           |
| 055100100100        | Ministry for Local Government and Community Development               | 10,486,475,000.00        | 246,362,117.36        | 492,724,234.72                        | 4.7%                                                    | 9,993,750,765.28                  |

## 2.B Revenue by Economic Classification

**Table 3: Total Revenue by Economic Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification

| Code          | Economic                                                     | 2026 Original Budget      | 2026 Q2 Performance       | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|--------------------------------------------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>1</b>      | <b>Revenue</b>                                               | <b>813,841,320,000.00</b> | <b>107,677,555,942.19</b> | <b>204,162,495,461.86</b>             | <b>25.1%</b>                                            | <b>609,678,824,538.15</b>         |
| <b>11</b>     | <b>GOVERNMENT SHARE OF FAAC</b>                              | <b>418,680,000,000.00</b> | <b>69,269,811,160.94</b>  | <b>132,241,412,591.76</b>             | <b>31.6%</b>                                            | <b>286,438,587,408.24</b>         |
| <b>1101</b>   | <b>GOVERNMENT SHARE OF FAAC</b>                              | <b>418,680,000,000.00</b> | <b>69,269,811,160.94</b>  | <b>132,241,412,591.76</b>             | <b>31.6%</b>                                            | <b>286,438,587,408.24</b>         |
| <b>110101</b> | <b>STATE GOVERNMENT SHARE OF STATUTORY REVENUES</b>          | <b>96,265,000,000.00</b>  | <b>29,362,850,015.60</b>  | <b>52,680,906,014.25</b>              | <b>54.7%</b>                                            | <b>43,584,093,985.75</b>          |
| 11010101      | Statutory Allocation                                         | 96,265,000,000.00         | 29,362,850,015.60         | 52,680,906,014.25                     | 54.7%                                                   | 43,584,093,985.75                 |
| <b>110102</b> | <b>STATE GOVERNMENT SHARE OF VAT</b>                         | <b>102,000,000,000.00</b> | <b>23,420,997,013.99</b>  | <b>55,887,862,319.99</b>              | <b>54.8%</b>                                            | <b>46,112,137,680.01</b>          |
| 11010201      | Share of VAT                                                 | 102,000,000,000.00        | 23,420,997,013.99         | 55,887,862,319.99                     | 54.8%                                                   | 46,112,137,680.01                 |
| <b>110103</b> | <b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>         | <b>220,415,000,000.00</b> | <b>16,485,964,131.35</b>  | <b>23,672,644,257.52</b>              | <b>10.7%</b>                                            | <b>196,742,355,742.48</b>         |
| 11010301      | Excess Crude Oil Revenue                                     | 12,565,000,000.00         | 1,533,524,475.16          | 2,300,285,212.74                      | 18.3%                                                   | 10,264,714,787.26                 |
| 11010303      | Exchange Gain                                                | 10,000,000,000.00         | -                         | -                                     | 0.0%                                                    | 10,000,000,000.00                 |
| 11010304      | Ecological Fund                                              | 6,000,000,000.00          | 952,439,656.19            | 1,419,545,371.64                      | 23.7%                                                   | 4,580,454,628.36                  |
| 11010305      | Electronic Money Transfer Levy (EMTL)                        | 5,000,000,000.00          | -                         | 452,813,673.14                        | 9.1%                                                    | 4,547,186,326.86                  |
| 11010306      | FOREX Equalization Mineral                                   | 3,000,000,000.00          | -                         | -                                     | 0.0%                                                    | 3,000,000,000.00                  |
| 11010311      | NLNG Dividend                                                | 115,200,000,000.00        | -                         | -                                     | 0.0%                                                    | 115,200,000,000.00                |
| 11010313      | State Infrastructure & Security                              | 30,000,000,000.00         | 14,000,000,000.00         | 19,500,000,000.00                     | 65.0%                                                   | 10,500,000,000.00                 |
| 11010314      | Signature Bonus                                              | 25,000,000,000.00         | -                         | -                                     | 0.0%                                                    | 25,000,000,000.00                 |
| 11010399      | Other FAAC Distributions                                     | 13,650,000,000.00         | -                         | -                                     | 0.0%                                                    | 13,650,000,000.00                 |
| <b>12</b>     | <b>Independent Revenue</b>                                   | <b>76,385,998,000.00</b>  | <b>7,116,592,353.21</b>   | <b>13,626,827,472.00</b>              | <b>17.8%</b>                                            | <b>62,759,170,528.00</b>          |
| <b>1201</b>   | <b>TAX REVENUE</b>                                           | <b>24,713,310,000.00</b>  | <b>5,309,289,851.08</b>   | <b>9,987,036,527.73</b>               | <b>40.4%</b>                                            | <b>14,726,273,472.27</b>          |
| <b>120101</b> | <b>PERSONAL TAXES</b>                                        | <b>10,176,500,000.00</b>  | <b>2,105,287,484.39</b>   | <b>4,154,757,338.45</b>               | <b>40.8%</b>                                            | <b>6,021,742,661.55</b>           |
| 12010101      | Pay-As-You-Earn (Public Sector)                              | 7,620,000,000.00          | 1,727,145,192.53          | 3,189,287,781.96                      | 41.9%                                                   | 4,430,712,218.04                  |
| 12010112      | Pay-As-You-Earn (Non-Public-Sector)                          | 2,234,000,000.00          | 353,006,691.24            | 913,983,754.87                        | 40.9%                                                   | 1,320,016,245.13                  |
| 12010113      | Other Direct Assessment Tax                                  | 100,000,000.00            | 25,135,600.62             | 51,485,801.62                         | 51.5%                                                   | 48,514,198.38                     |
| 12010115      | Direct Assessment on Expatriates                             | 222,500,000.00            | -                         | -                                     | 0.0%                                                    | 222,500,000.00                    |
| <b>120103</b> | <b>Other Taxes</b>                                           | <b>14,536,810,000.00</b>  | <b>3,204,002,366.69</b>   | <b>5,832,279,189.28</b>               | <b>40.1%</b>                                            | <b>8,704,530,810.72</b>           |
| 12010301      | Stamp Duty                                                   | 2,001,700,000.00          | -                         | 14,589,521.69                         | 0.7%                                                    | 1,987,110,478.31                  |
| 12010307      | Withholding Tax On Bank Deposits                             | 519,000,000.00            | 133,572,402.77            | 263,435,518.99                        | 50.8%                                                   | 255,564,481.01                    |
| 12010308      | Withholding Tax on Non-limited Liability Company/Contractors | 219,000,000.00            | 1,095,647,326.23          | 1,152,308,823.31                      | 526.2%                                                  | 933,308,823.31                    |
| 12010309      | Withholding Tax on Dividend                                  | 27,000,000.00             | 6,910,203.31              | 13,831,462.66                         | 51.2%                                                   | 13,168,537.34                     |
| 12010310      | Withholding Tax on Rent                                      | 34,000,000.00             | 8,840,861.40              | 17,756,456.98                         | 52.2%                                                   | 16,243,543.02                     |
| 12010313      | Withholding Tax on Contracts                                 | 410,000.00                | -                         | 59,000.13                             | 14.4%                                                   | 350,999.87                        |
| 12010318      | Property Tax                                                 | 1,300,000,000.00          | -                         | -                                     | 0.0%                                                    | 1,300,000,000.00                  |
| 12010320      | Development Levy                                             | 200,000,000.00            | -                         | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 12010321      | Tax for Feeding from Contractors                             | 60,000,000.00             | -                         | -                                     | 0.0%                                                    | 60,000,000.00                     |
| 12010322      | Corporate Social Responsibility Contribution                 | 10,174,000,000.00         | 1,958,482,431.56          | 4,369,201,042.56                      | 42.9%                                                   | 5,804,798,957.44                  |
| 12010323      | Consumption Tax                                              | 1,700,000.00              | 549,141.42                | 1,097,362.96                          | 64.6%                                                   | 602,637.04                        |
| <b>1202</b>   | <b>NON-TAX REVENUE</b>                                       | <b>51,672,688,000.00</b>  | <b>1,807,302,502.13</b>   | <b>3,639,790,944.27</b>               | <b>7.0%</b>                                             | <b>48,032,897,055.73</b>          |
| <b>120201</b> | <b>Licenses - General</b>                                    | <b>281,130,000.00</b>     | <b>40,879,928.62</b>      | <b>83,944,332.10</b>                  | <b>29.9%</b>                                            | <b>197,185,667.90</b>             |
| 12020109      | Registration of Voluntary Organization                       | 5,700,000.00              | 283,000.00                | 780,000.00                            | 13.7%                                                   | 4,920,000.00                      |
| 12020119      | Fishing Permits                                              | 2,000,000.00              | 50,000.00                 | 430,000.00                            | 21.5%                                                   | 1,570,000.00                      |
| 12020126      | Tractor Hiring Services                                      | 2,480,000.00              | -                         | -                                     | 0.0%                                                    | 2,480,000.00                      |
| 12020132      | Motor Vehicle Licenses                                       | 79,000,000.00             | 19,914,275.57             | 40,574,626.94                         | 51.4%                                                   | 38,425,373.06                     |
| 12020133      | Drivers' Licenses                                            | 74,300,000.00             | 18,761,653.05             | 37,407,705.16                         | 50.3%                                                   | 36,892,294.84                     |
| 12020134      | Patent Medicine & Drug Stores Licenses                       | 8,000,000.00              | -                         | -                                     | 0.0%                                                    | 8,000,000.00                      |
| 12020135      | Private School Licenses                                      | 20,000,000.00             | -                         | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 12020138      | Forestry / Timber Licence                                    | 200,000.00                | -                         | -                                     | 0.0%                                                    | 200,000.00                        |
| 12020143      | Other Animals Licence                                        | 1,000,000.00              | -                         | -                                     | 0.0%                                                    | 1,000,000.00                      |
| 12020145      | Licence Renewal of Private Hospitals/Clinics                 | 26,350,000.00             | -                         | 2,275,000.00                          | 8.6%                                                    | 24,075,000.00                     |
| 12020146      | Fire Safety Licence                                          | 5,000,000.00              | -                         | 322,000.00                            | 6.4%                                                    | 4,678,000.00                      |
| 12020147      | Licence of Hotels and Restaurants                            | 5,000,000.00              | 1,646,000.00              | 1,695,000.00                          | 33.9%                                                   | 3,305,000.00                      |
| 12020157      | Wild Animals Trophy Licence                                  | 100,000.00                | -                         | -                                     | 0.0%                                                    | 100,000.00                        |
| 12020158      | Mining Activities Licence                                    | 50,000,000.00             | -                         | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 12020159      | Heavy Duty Permit                                            | 2,000,000.00              | 225,000.00                | 460,000.00                            | 23.0%                                                   | 1,540,000.00                      |

## Jigawa State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification

| Code          | Economic                                                               | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|------------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>120204</b> | <b>Fees - General</b>                                                  | <b>21,739,863,000.00</b> | <b>584,341,335.89</b>   | <b>1,504,813,417.28</b>               | <b>6.9%</b>                                             | <b>20,235,049,582.72</b>          |
| 12020405      | Student Bonding/Accommodation Fees                                     | 108,000,000.00           | 34,478,500.00           | 35,646,500.00                         | 33.0%                                                   | 72,353,500.00                     |
| 12020408      | Irrigation Water Charges                                               | 500,000,000.00           | -                       | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 12020411      | Farm Plots and Land Charges                                            | 400,000.00               | 100,000.00              | 530,000.00                            | 132.5%                                                  | - 130,000.00                      |
| 12020414      | Royalties                                                              | 5,000,000.00             | 59,345,525.42           | 59,345,525.42                         | 1186.9%                                                 | - 54,345,525.42                   |
| 12020415      | Trade Testing Fees                                                     | 650,000.00               | 173,000.00              | 198,000.00                            | 30.5%                                                   | 452,000.00                        |
| 12020417      | Contractor Registration Fees                                           | 5,000,000.00             | -                       | 29,909,500.00                         | 598.2%                                                  | - 24,909,500.00                   |
| 12020420      | Pilgrims Welfare Fees                                                  | 4,000,000.00             | -                       | -                                     | 0.0%                                                    | 4,000,000.00                      |
| 12020421      | Advertisement Fees                                                     | 90,600,000.00            | 8,767,750.00            | 17,199,975.42                         | 19.0%                                                   | 73,400,024.58                     |
| 12020422      | Soil Test Fees                                                         | 92,000,000.00            | 17,069,339.94           | 17,069,339.94                         | 18.6%                                                   | 74,930,660.06                     |
| 12020426      | Court Summons Fees                                                     | 15,000,000.00            | 1,777,000.00            | 3,881,000.00                          | 25.9%                                                   | 11,119,000.00                     |
| 12020427      | Tender Fees                                                            | 12,594,929,000.00        | 78,175,540.08           | 101,144,540.08                        | 0.8%                                                    | 12,493,784,459.92                 |
| 12020434      | Waste Disposal Fees                                                    | 1,000,000.00             | 70,000.00               | 825,000.00                            | 82.5%                                                   | 175,000.00                        |
| 12020437      | Deeds Registration Fees                                                | 30,000,000.00            | 870,000.00              | 2,197,000.00                          | 7.3%                                                    | 27,803,000.00                     |
| 12020438      | Survey / Planning / Building Fees                                      | 30,000,000.00            | 886,000.00              | 2,046,000.00                          | 6.8%                                                    | 27,954,000.00                     |
| 12020439      | Contract Sign Fees (1%)                                                | 3,748,367,000.00         | 3,086,069.78            | 130,716,513.53                        | 3.5%                                                    | 3,617,650,486.47                  |
| 12020441      | Laboratory Fees                                                        | 415,655,000.00           | 75,240,730.36           | 203,515,863.30                        | 49.0%                                                   | 212,139,136.70                    |
| 12020445      | Change Of Ownership Fees                                               | 20,000,000.00            | -                       | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 12020447      | Land Use Charge                                                        | 100,000,000.00           | 50,000.00               | 675,000.00                            | 0.7%                                                    | 99,325,000.00                     |
| 12020448      | Gate Fees                                                              | 50,200,000.00            | 955,000.00              | 955,000.00                            | 1.9%                                                    | 49,245,000.00                     |
| 12020449      | Business Premises/Trade Operating Fees                                 | 21,000,000.00            | 6,154,500.00            | 6,154,500.00                          | 29.3%                                                   | 14,845,500.00                     |
| 12020450      | Inspection Fees                                                        | 2,000,000.00             | -                       | 211,000.00                            | 10.6%                                                   | 1,789,000.00                      |
| 12020452      | School/ Tuition/ Examination Fees                                      | 732,047,000.00           | 36,210,817.19           | 154,591,817.19                        | 21.1%                                                   | 577,455,182.81                    |
| 12020453      | Applications Fees                                                      | 61,850,000.00            | 803,000.00              | 6,333,995.51                          | 10.2%                                                   | 55,516,004.49                     |
| 12020455      | School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate | 444,804,000.00           | 76,254,457.15           | 156,221,914.30                        | 35.1%                                                   | 288,582,085.70                    |
| 12020456      | School/ Tuition/ Registration / Examination                            | 516,855,000.00           | 86,672,472.50           | 117,722,137.50                        | 22.8%                                                   | 399,132,862.50                    |
| 12020463      | Hospital Service Registration Fees                                     | 227,000.00               | -                       | 118,000.00                            | 52.0%                                                   | 109,000.00                        |
| 12020464      | Hospital Service Charges                                               | 213,047,000.00           | 41,058,494.39           | 87,624,614.39                         | 41.1%                                                   | 125,422,385.61                    |
| 12020466      | Indigenship Registration Fees                                          | 100,000,000.00           | -                       | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 12020467      | Training Fees                                                          | 50,000,000.00            | 2,700,000.00            | 2,700,000.00                          | 5.4%                                                    | 47,300,000.00                     |
| 12020470      | Hide and Skin inspection charges                                       | 1,500,000.00             | 59,000.00               | 108,000.00                            | 7.2%                                                    | 1,392,000.00                      |
| 12020472      | Certificate of Road Worthness                                          | 3,000,000.00             | 300,000.00              | 616,000.00                            | 20.5%                                                   | 2,384,000.00                      |
| 12020473      | Non refundable land application fees                                   | 50,000,000.00            | 1,815,000.00            | 7,174,999.00                          | 14.3%                                                   | 42,825,001.00                     |
| 12020477      | Registration of Audit and Accounting Firm Fees                         | 600,000.00               | 15,000.00               | 360,000.00                            | 60.0%                                                   | 240,000.00                        |
| 12020479      | Motor Vehicles, Taxi and Motor Cycle Registration Fees                 | 7,632,000.00             | 1,917,755.17            | 3,895,870.89                          | 51.0%                                                   | 3,736,129.11                      |
| 12020483      | Certificate of Occupancy Fees                                          | 50,000,000.00            | 3,796,856.00            | 7,970,749.00                          | 15.9%                                                   | 42,029,251.00                     |
| 12020484      | Registration of Private Medical Institutions Fees                      | 20,000,000.00            | -                       | 500,000.00                            | 2.5%                                                    | 19,500,000.00                     |
| 12020485      | Consultancy Services Fees                                              | 64,000,000.00            | 2,889,500.00            | 4,641,800.00                          | 7.3%                                                    | 59,358,200.00                     |
| 12020487      | Layout Designment Fees                                                 | 10,000,000.00            | -                       | 455,000.00                            | 4.6%                                                    | 9,545,000.00                      |
| 12020491      | Water Legalization Fees                                                | 5,000,000.00             | 659,000.00              | 659,000.00                            | 13.2%                                                   | 4,341,000.00                      |
| 12020492      | Water Charges                                                          | 70,000,000.00            | -                       | 18,190,000.00                         | 26.0%                                                   | 51,810,000.00                     |
| 12020493      | Auto Mechanic Registration Fees                                        | 1,000,000.00             | 270,450.00              | 535,350.00                            | 53.5%                                                   | 464,650.00                        |
| 12020494      | Annual Communication Equipment Installation/ Optic Fibre Laying Fees   | 4,500,000.00             | 1,142,731.70            | 2,320,160.70                          | 51.6%                                                   | 2,179,839.30                      |
| 12020497      | Vetting of Contract Agreement Feed                                     | 1,500,000,000.00         | 40,577,846.21           | 319,853,751.11                        | 21.3%                                                   | 1,180,146,248.89                  |
| <b>120205</b> | <b>Fines - General</b>                                                 | <b>23,000,000.00</b>     | <b>6,097,989.00</b>     | <b>10,638,489.00</b>                  | <b>46.3%</b>                                            | <b>12,361,511.00</b>              |
| 12020501      | Fines                                                                  | 1,000,000.00             | 1,200.00                | 1,200.00                              | 0.1%                                                    | 998,800.00                        |
| 12020502      | Court Fines                                                            | 22,000,000.00            | 6,096,789.00            | 10,637,289.00                         | 48.4%                                                   | 11,362,711.00                     |
| <b>120206</b> | <b>Sales - General</b>                                                 | <b>8,024,748,000.00</b>  | <b>1,045,831,430.34</b> | <b>1,575,541,757.66</b>               | <b>19.6%</b>                                            | <b>6,449,206,242.34</b>           |
| 12020601      | Sales Of Journal & Publications                                        | 5,390,000.00             | 443,275.91              | 976,551.82                            | 18.1%                                                   | 4,413,448.18                      |
| 12020602      | Sales of Books                                                         | 15,000,000.00            | -                       | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 12020604      | Sales of Stores / Scraps / Unserviceable Items                         | 3,000,000.00             | 6,955,900.00            | 6,955,900.00                          | 231.9%                                                  | - 3,955,900.00                    |
| 12020607      | Sales of Consultancy Registration Forms                                | 2,000,000.00             | -                       | -                                     | 0.0%                                                    | 2,000,000.00                      |
| 12020608      | Sales Of Improved Agric Inputs (Seeds, Pesticides, etc)                | 901,500,000.00           | -                       | -                                     | 0.0%                                                    | 901,500,000.00                    |

## Jigawa State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification

| Code          | Economic                                                     | 2026 Original Budget     | 2026 Q2 Performance  | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|--------------------------------------------------------------|--------------------------|----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| 12020609      | Proceeds from Sales of Farm Produce                          | 2,000,000,000.00         | 607,232,010.00       | 607,232,010.00                        | 30.4%                                                   | 1,392,767,990.00                  |
| 12020612      | Proceeds from Sales of Drugs And Medications                 | 1,472,645,000.00         | 328,468,644.95       | 753,479,758.95                        | 51.2%                                                   | 719,165,241.05                    |
| 12020614      | Sales of Government Buildings                                | 3,000,000,000.00         | -                    | -                                     | 0.0%                                                    | 3,000,000,000.00                  |
| 12020616      | Sales of Application Forms                                   | 314,691,000.00           | 31,122,696.32        | 59,816,445.11                         | 19.0%                                                   | 254,874,554.89                    |
| 12020624      | Livestock Sales                                              | 6,700,000.00             | -                    | -                                     | 0.0%                                                    | 6,700,000.00                      |
| 12020625      | Sales of Buffer Stored Grains                                | 3,000,000.00             | -                    | -                                     | 0.0%                                                    | 3,000,000.00                      |
| 12020628      | Sales of Condenmed stores and Vehicles                       | 100,000,000.00           | -                    | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 12020630      | Sales of Women Centre Product and Hire of Equipments         | 1,000,000.00             | -                    | -                                     | 0.0%                                                    | 1,000,000.00                      |
| 12020636      | Sales of Cards                                               | 59,654,000.00            | 34,498,401.00        | 73,543,942.00                         | 123.3%                                                  | - 13,889,942.00                   |
| 12020637      | Proceeds from Sales of Number Plates                         | 125,748,000.00           | 33,350,538.16        | 65,754,139.64                         | 52.3%                                                   | 59,993,860.36                     |
| 12020638      | Sales of Passenger Manifest and Way Bill Document            | 14,420,000.00            | 3,759,964.00         | 7,783,010.14                          | 54.0%                                                   | 6,636,989.86                      |
| <b>120207</b> | <b>Earnings - General</b>                                    | <b>2,332,050,000.00</b>  | <b>65,146,353.39</b> | <b>211,806,550.72</b>                 | <b>9.1%</b>                                             | <b>2,120,243,449.28</b>           |
| 12020703      | Earnings From Hire Of Plants & Equipment                     | 730,200,000.00           | 190,000.00           | 690,000.00                            | 0.1%                                                    | 729,510,000.00                    |
| 12020705      | Earnings From The Use Of Govt. Halls                         | 46,900,000.00            | -                    | -                                     | 0.0%                                                    | 46,900,000.00                     |
| 12020707      | Earnings from Medical Services                               | 29,800,000.00            | 1,325,700.00         | 8,423,340.00                          | 28.3%                                                   | 21,376,660.00                     |
| 12020708      | Earnings from Agricultural Produce                           | 4,500,000.00             | -                    | -                                     | 0.0%                                                    | 4,500,000.00                      |
| 12020710      | Earnings from Guest Houses                                   | 150,300,000.00           | 36,048,091.24        | 53,014,708.02                         | 35.3%                                                   | 97,285,291.98                     |
| 12020713      | Earnings From Library Services                               | 3,000,000.00             | -                    | -                                     | 0.0%                                                    | 3,000,000.00                      |
| 12020714      | Earnings From ICT Services                                   | 38,600,000.00            | 1,095,500.00         | 2,770,200.00                          | 7.2%                                                    | 35,829,800.00                     |
| 12020716      | Earnings from Hire of Information Equipment                  | 500,000.00               | -                    | -                                     | 0.0%                                                    | 500,000.00                        |
| 12020717      | Earning from Shows and Exhibitions                           | 250,000.00               | -                    | -                                     | 0.0%                                                    | 250,000.00                        |
| 12020729      | Earning from Parks and Gardens                               | 1,500,000.00             | 134,000.00           | 134,000.00                            | 8.9%                                                    | 1,366,000.00                      |
| 12020732      | Earnings from Airport / Hajj Operation                       | 70,000,000.00            | -                    | -                                     | 0.0%                                                    | 70,000,000.00                     |
| 12020733      | Earnings from Hall Hire                                      | 44,500,000.00            | 16,301,612.15        | 40,489,012.15                         | 91.0%                                                   | 4,010,987.85                      |
| 12020734      | Earnings from Hire of Sump Lorry                             | 1,000,000.00             | -                    | -                                     | 0.0%                                                    | 1,000,000.00                      |
| 12020736      | Earnings from Car Hire / SUV Services                        | 11,000,000.00            | 2,456,450.00         | 2,456,450.00                          | 22.3%                                                   | 8,543,550.00                      |
| 12020738      | Earnings from Export Free Zone Proceeds                      | 500,000,000.00           | 7,595,000.00         | 15,035,000.00                         | 3.0%                                                    | 484,965,000.00                    |
| 12020739      | Earning from Printing Services                               | 700,000,000.00           | -                    | 88,793,840.55                         | 12.7%                                                   | 611,206,159.45                    |
| <b>120208</b> | <b>Rent on Government Buildings - General</b>                | <b>118,000,000.00</b>    | <b>10,000,000.00</b> | <b>10,000,000.00</b>                  | <b>8.5%</b>                                             | <b>108,000,000.00</b>             |
| 12020801      | Rent on Government Quarters                                  | 10,000,000.00            | -                    | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 12020803      | Rent on Government Buildings                                 | 108,000,000.00           | 10,000,000.00        | 10,000,000.00                         | 9.3%                                                    | 98,000,000.00                     |
| <b>120209</b> | <b>Rent on Land &amp; Others - General</b>                   | <b>801,000,000.00</b>    | <b>33,703,203.00</b> | <b>87,780,865.00</b>                  | <b>11.0%</b>                                            | <b>713,219,135.00</b>             |
| 12020901      | Rent on Government Land                                      | 301,000,000.00           | 22,460,000.00        | 75,145,000.00                         | 25.0%                                                   | 225,855,000.00                    |
| 12020908      | Ground Rent and Penalties                                    | 500,000,000.00           | 11,243,203.00        | 12,635,865.00                         | 2.5%                                                    | 487,364,135.00                    |
| <b>120210</b> | <b>REPAYMENTS - GENERAL</b>                                  | <b>17,391,397,000.00</b> | <b>21,302,261.89</b> | <b>46,819,922.81</b>                  | <b>0.3%</b>                                             | <b>17,344,577,077.19</b>          |
| 12021004      | Repayment of Motor Vehicle Refurbishing Loan                 | 50,070,000.00            | -                    | -                                     | 0.0%                                                    | 50,070,000.00                     |
| 12021006      | Refunds - PAYE for FG Staffs in the State                    | 5,000,000,000.00         | -                    | -                                     | 0.0%                                                    | 5,000,000,000.00                  |
| 12021007      | Repayment of Loan to Parastatals                             | 2,500,000,000.00         | -                    | -                                     | 0.0%                                                    | 2,500,000,000.00                  |
| 12021008      | Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc) | 7,805,507,000.00         | 15,808,291.89        | 41,325,952.81                         | 0.5%                                                    | 7,764,181,047.19                  |
| 12021010      | Repayment of Bicycle Loan                                    | 5,320,000.00             | -                    | -                                     | 0.0%                                                    | 5,320,000.00                      |
| 12021012      | Refund of Overpayment                                        | 6,000,000.00             | 463,500.00           | 463,500.00                            | 7.7%                                                    | 5,536,500.00                      |
| 12021014      | Recovery of Public Funds                                     | 504,500,000.00           | 5,030,470.00         | 5,030,470.00                          | 1.0%                                                    | 499,469,530.00                    |
| 12021015      | Repayment of Owner Occupier                                  | 200,000,000.00           | -                    | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 12021017      | Repayment of Motor Vehicle Loan                              | 1,100,000,000.00         | -                    | -                                     | 0.0%                                                    | 1,100,000,000.00                  |
| 12021018      | Repayment of Professional Advances                           | 20,000,000.00            | -                    | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 12021020      | Repayment of from Individuals                                | 200,000,000.00           | -                    | -                                     | 0.0%                                                    | 200,000,000.00                    |
| <b>120212</b> | <b>Interest Earned</b>                                       | <b>460,000,000.00</b>    | <b>-</b>             | <b>108,345,609.70</b>                 | <b>23.6%</b>                                            | <b>351,654,390.30</b>             |
| 12021210      | Bank Interest                                                | 110,000,000.00           | -                    | -                                     | 0.0%                                                    | 110,000,000.00                    |
| 12021212      | Interest on Treasury Bills and Fixed Deposit                 | 350,000,000.00           | -                    | 108,345,609.70                        | 31.0%                                                   | 241,654,390.30                    |
| <b>120213</b> | <b>Reimbursement - General</b>                               | <b>501,500,000.00</b>    | <b>-</b>             | <b>100,000.00</b>                     | <b>0.0%</b>                                             | <b>501,400,000.00</b>             |
| 12021302      | Audit Fees                                                   | 1,500,000.00             | -                    | 100,000.00                            | 6.7%                                                    | 1,400,000.00                      |
| 12021316      | PHCN Refund                                                  | 500,000,000.00           | -                    | -                                     | 0.0%                                                    | 500,000,000.00                    |

## Jigawa State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification

| Code          | Economic                                                           | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|--------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>13</b>     | <b>AID AND GRANTS</b>                                              | <b>202,075,322,000.00</b> | <b>19,340,627,567.96</b> | <b>40,076,265,788.52</b>              | <b>19.8%</b>                                            | <b>161,999,056,211.49</b>         |
| <b>1301</b>   | <b>AID</b>                                                         | <b>150,000,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>150,000,000.00</b>             |
| <b>130102</b> | <b>FOREIGN AID</b>                                                 | <b>150,000,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>150,000,000.00</b>             |
| 13010202      | CAPITAL FOREIGN AID                                                | 150,000,000.00            | -                        | -                                     | 0.0%                                                    | 150,000,000.00                    |
| <b>1302</b>   | <b>GRANTS</b>                                                      | <b>201,925,322,000.00</b> | <b>19,340,627,567.96</b> | <b>40,076,265,788.52</b>              | <b>19.8%</b>                                            | <b>161,849,056,211.49</b>         |
| <b>130201</b> | <b>DOMESTIC GRANTS</b>                                             | <b>191,265,322,000.00</b> | <b>19,279,855,978.96</b> | <b>39,500,625,792.52</b>              | <b>20.7%</b>                                            | <b>151,764,696,207.49</b>         |
| 13020102      | CAPITAL GRANTS FROM FGN                                            | 110,008,022,000.00        | 3,685,309,792.04         | 10,005,249,099.90                     | 9.1%                                                    | 100,002,772,900.10                |
| 13020103      | CURRENT GRANTS FROM LGAS                                           | 56,917,002,000.00         | 11,279,922,994.15        | 22,885,808,261.43                     | 40.2%                                                   | 34,031,193,738.57                 |
| 13020104      | CAPITAL GRANTS FROM LGAS                                           | 24,304,298,000.00         | 4,314,623,192.77         | 6,609,568,431.19                      | 27.2%                                                   | 17,694,729,568.81                 |
| 13020105      | CURRENT GRANTS FROM OTHER SOURCES                                  | 36,000,000.00             | -                        | -                                     | 0.0%                                                    | 36,000,000.00                     |
| <b>130202</b> | <b>FOREIGN GRANTS</b>                                              | <b>10,660,000,000.00</b>  | <b>60,771,589.00</b>     | <b>575,639,996.00</b>                 | <b>5.4%</b>                                             | <b>10,084,360,004.00</b>          |
| 13020202      | CAPITAL FOREIGN GRANTS                                             | 10,660,000,000.00         | 60,771,589.00            | 575,639,996.00                        | 5.4%                                                    | 10,084,360,004.00                 |
| <b>14</b>     | <b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>                     | <b>116,700,000,000.00</b> | <b>11,950,524,860.08</b> | <b>18,217,989,609.58</b>              | <b>15.6%</b>                                            | <b>98,482,010,390.42</b>          |
| <b>1403</b>   | <b>LOANS/ BORROWINGS RECEIPT</b>                                   | <b>116,700,000,000.00</b> | <b>11,950,524,860.08</b> | <b>18,217,989,609.58</b>              | <b>15.6%</b>                                            | <b>98,482,010,390.42</b>          |
| <b>140301</b> | <b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>                          | <b>5,000,000,000.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>5,000,000,000.00</b>           |
| 14030101      | DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS             | 5,000,000,000.00          | -                        | -                                     | 0.0%                                                    | 5,000,000,000.00                  |
| <b>140302</b> | <b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>                     | <b>111,700,000,000.00</b> | <b>11,950,524,860.08</b> | <b>18,217,989,609.58</b>              | <b>16.3%</b>                                            | <b>93,482,010,390.42</b>          |
| 14030201      | INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS        | 110,700,000,000.00        | 11,950,524,860.08        | 18,217,989,609.58                     | 16.5%                                                   | 92,482,010,390.42                 |
| 14030204      | INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS | 1,000,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,000,000,000.00                  |

## 2.C Expenditure by Administrative Classification

**Table 4: Total Expenditure by Administrative Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

| Code                | Administrative Unit                                             | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-----------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|                     | <b>Total Expenditure</b>                                        | <b>901,841,000,000.00</b> | <b>80,588,319,382.17</b> | <b>180,897,369,593.61</b>             | <b>20.1%</b>                                            | <b>720,943,630,406.39</b>         |
| <b>010000000000</b> | <b>Administrative</b>                                           | <b>84,603,991,000.00</b>  | <b>8,091,908,054.94</b>  | <b>19,160,611,039.52</b>              | <b>22.6%</b>                                            | <b>65,443,379,960.48</b>          |
| <b>011100000000</b> | <b>Government House</b>                                         | <b>16,742,122,000.00</b>  | <b>2,162,292,113.76</b>  | <b>3,875,771,095.54</b>               | <b>23.1%</b>                                            | <b>12,866,350,904.46</b>          |
| 011100100100        | Government House                                                | 9,330,903,000.00          | 1,531,257,698.30         | 2,743,171,418.22                      | 29.4%                                                   | 6,587,731,581.78                  |
| 011100100200        | Deputy Governor's Office                                        | 629,423,000.00            | 3,896,317.50             | 85,257,615.97                         | 13.5%                                                   | 544,165,384.03                    |
| 011111300100        | Directorate of Protocol                                         | 773,519,000.00            | 166,665,910.74           | 256,955,695.38                        | 33.2%                                                   | 516,563,304.62                    |
| 011101000100        | Due Process & Project Monitoring Bureau                         | 289,261,000.00            | 21,744,726.69            | 65,502,745.63                         | 22.6%                                                   | 223,758,254.37                    |
| 011103700100        | Pilgrim Welfare Agency                                          | 3,252,433,000.00          | 305,941,579.14           | 401,466,434.14                        | 12.3%                                                   | 2,850,966,565.86                  |
| 011100800100        | Jigawa State Agency for the Control of AIDS                     | 179,320,000.00            | 559,647.40               | 3,119,790.45                          | 1.7%                                                    | 176,200,209.55                    |
| 011100900100        | Jigawa State Public Complaints and Anti Corruption Commission   | 472,700,000.00            | 45,186,901.00            | 55,696,380.42                         | 11.8%                                                   | 417,003,619.58                    |
| 011100700100        | Jigawa State Research Institute                                 | 1,814,563,000.00          | 87,039,332.99            | 264,601,015.33                        | 14.6%                                                   | 1,549,961,984.67                  |
| <b>016100000000</b> | <b>Office of the Secretary to the State Government</b>          | <b>33,551,010,000.00</b>  | <b>1,260,536,171.59</b>  | <b>4,244,087,337.93</b>               | <b>12.6%</b>                                            | <b>29,306,922,662.07</b>          |
| 016100100100        | Office of the SSG Admin & Finance Directorate                   | 7,741,325,000.00          | 1,062,864,452.36         | 1,892,151,620.63                      | 24.4%                                                   | 5,849,173,379.37                  |
| 016100200100        | Chieftaincy & Religious Affairs Department                      | 4,974,262,000.00          | 5,909,113.89             | 398,569,293.13                        | 8.0%                                                    | 4,575,692,706.87                  |
| 016100300100        | Research, Evaluation and Political Affairs Directorate          | 740,999,000.00            | 119,306,306.95           | 345,123,821.97                        | 46.6%                                                   | 395,875,178.03                    |
| 016100400100        | Special Service Directorate                                     | 15,541,250,000.00         | 12,266,193.11            | 1,512,199,016.02                      | 9.7%                                                    | 14,029,050,983.98                 |
| 016100500100        | Council Affairs Department                                      | 28,373,000.00             | 6,749,000.00             | 11,787,905.52                         | 41.5%                                                   | 16,585,094.48                     |
| 016100600100        | Jigawa State Hisbah Board                                       | 4,341,000,000.00          | -                        | -                                     | 0.0%                                                    | 4,341,000,000.00                  |
| 016102100100        | Liaison Office Kaduna                                           | 19,277,000.00             | 2,642,770.26             | 6,455,540.52                          | 33.5%                                                   | 12,821,459.48                     |
| 016102100200        | Liaison Office Lagos                                            | 24,524,000.00             | 7,139,573.84             | 10,298,766.42                         | 42.0%                                                   | 14,225,233.58                     |
| 016102100300        | Liaison Office Kano                                             | 9,000,000.00              | 3,458,000.00             | 3,458,000.00                          | 38.4%                                                   | 5,542,000.00                      |
| 016102100400        | Liaison Office Abuja                                            | 131,000,000.00            | 40,200,761.18            | 64,043,373.72                         | 48.9%                                                   | 66,956,626.28                     |
| <b>015400000000</b> | <b>Ministry of Humanitarian and Special Duties</b>              | <b>14,779,788,000.00</b>  | <b>1,392,459,961.88</b>  | <b>5,860,214,970.19</b>               | <b>39.7%</b>                                            | <b>8,919,573,029.81</b>           |
| 015400100100        | Ministry of Humanitarian and Special Duties                     | 10,861,859,000.00         | 1,316,388,260.28         | 5,727,998,216.47                      | 52.7%                                                   | 5,133,860,783.53                  |
| 015400200100        | State Emergency Management Agency                               | 2,734,175,000.00          | 5,944,328.00             | 13,467,867.00                         | 0.5%                                                    | 2,720,707,133.00                  |
| 015400300100        | Guidance and Counselling Department                             | 49,761,000.00             | 38,049,631.08            | 52,256,592.64                         | 105.0%                                                  | - 2,495,592.64                    |
| 015400400100        | Fire Service Directorate                                        | 1,133,993,000.00          | 32,077,742.52            | 66,492,294.08                         | 5.9%                                                    | 1,067,500,705.92                  |
| <b>011200000000</b> | <b>State House of Assembly</b>                                  | <b>7,924,484,000.00</b>   | <b>1,508,927,682.72</b>  | <b>2,590,169,612.65</b>               | <b>32.7%</b>                                            | <b>5,334,314,387.35</b>           |
| 011200300100        | State House of Assembly                                         | 7,690,777,000.00          | 1,502,836,866.05         | 2,584,078,795.98                      | 33.6%                                                   | 5,106,698,204.02                  |
| 011200400100        | Assembly Service Commission                                     | 233,707,000.00            | 6,090,816.67             | 6,090,816.67                          | 2.6%                                                    | 227,616,183.33                    |
| <b>012500000000</b> | <b>Office of the Head of State Civil Service</b>                | <b>7,907,687,000.00</b>   | <b>601,261,156.17</b>    | <b>1,179,687,295.61</b>               | <b>14.9%</b>                                            | <b>6,727,999,704.39</b>           |
| 012500100100        | Office of the Head of State Civil Service                       | 5,857,000,000.00          | 220,062,530.71           | 323,350,848.75                        | 5.5%                                                    | 5,533,649,151.25                  |
| 012500200100        | Establishment and Service Matters Directorate                   | 809,090,000.00            | 185,276,198.41           | 375,807,442.74                        | 46.4%                                                   | 433,282,557.26                    |
| 012500300100        | Manpower Development and Training Directorate                   | 104,800,000.00            | -                        | 61,549,924.09                         | 58.7%                                                   | 43,250,075.91                     |
| 012500400100        | Manpower Development Institute                                  | 344,464,000.00            | 54,186,428.81            | 118,813,517.62                        | 34.5%                                                   | 225,650,482.38                    |
| 012500500100        | Directorate of Pension Administration                           | 72,333,000.00             | 11,096,580.16            | 22,193,160.32                         | 30.7%                                                   | 50,139,839.68                     |
| 012500500200        | State Pension                                                   | 720,000,000.00            | 130,639,418.08           | 277,972,402.09                        | 38.6%                                                   | 442,027,597.91                    |
| <b>014000000000</b> | <b>Office of the Auditor General</b>                            | <b>1,541,453,000.00</b>   | <b>394,384,736.57</b>    | <b>598,785,926.63</b>                 | <b>38.8%</b>                                            | <b>942,667,073.37</b>             |
| 014000100100        | Office of the State Auditor General                             | 457,700,000.00            | 162,585,297.38           | 195,996,035.65                        | 42.8%                                                   | 261,703,964.35                    |
| 014000200100        | Office of the Auditor General Local Government Audit            | 1,013,753,000.00          | 231,799,439.19           | 402,789,890.98                        | 39.7%                                                   | 610,963,109.02                    |
| 014000300100        | Audit Service Commission                                        | 70,000,000.00             | -                        | -                                     | 0.0%                                                    | 70,000,000.00                     |
| <b>014700000000</b> | <b>Civil Service Commission</b>                                 | <b>277,028,000.00</b>     | <b>22,112,831.00</b>     | <b>34,250,625.71</b>                  | <b>12.4%</b>                                            | <b>242,777,374.29</b>             |
| 014700100100        | Civil Service Commission                                        | 277,028,000.00            | 22,112,831.00            | 34,250,625.71                         | 12.4%                                                   | 242,777,374.29                    |
| <b>014800000000</b> | <b>State Independent Electoral Commission</b>                   | <b>255,008,000.00</b>     | <b>13,086,191.13</b>     | <b>26,172,382.25</b>                  | <b>10.3%</b>                                            | <b>228,835,617.75</b>             |
| 014800100100        | State Independent Electoral Commission                          | 255,008,000.00            | 13,086,191.13            | 26,172,382.25                         | 10.3%                                                   | 228,835,617.75                    |
| <b>014900000000</b> | <b>Local Government Service Commission</b>                      | <b>1,625,411,000.00</b>   | <b>736,847,210.13</b>    | <b>751,471,793.01</b>                 | <b>46.2%</b>                                            | <b>873,939,206.99</b>             |
| 014900100100        | Local Government Service Commission                             | 1,625,411,000.00          | 736,847,210.13           | 751,471,793.01                        | 46.2%                                                   | 873,939,206.99                    |
| <b>020000000000</b> | <b>Economic</b>                                                 | <b>432,039,238,000.00</b> | <b>32,276,429,246.25</b> | <b>78,197,668,344.84</b>              | <b>18.1%</b>                                            | <b>353,841,569,655.16</b>         |
| <b>021500000000</b> | <b>Ministry of Agriculture &amp; Natural Resources</b>          | <b>58,653,496,000.00</b>  | <b>629,134,056.24</b>    | <b>1,758,673,873.23</b>               | <b>3.0%</b>                                             | <b>56,894,822,126.77</b>          |
| 021500100100        | Ministry of Agriculture & Natural Resources                     | 12,403,610,000.00         | 299,919,932.56           | 323,566,980.88                        | 2.6%                                                    | 12,080,043,019.12                 |
| 021510200100        | Jigawa State Agricultural & Rural Development Authority (JARDA) | 10,036,986,000.00         | 100,325,308.21           | 207,827,849.89                        | 2.1%                                                    | 9,829,158,150.11                  |
| 021510300100        | Jigawa Agricultural Transformation Agency (JATA)                | 36,212,900,000.00         | 228,888,815.47           | 1,227,279,042.46                      | 3.4%                                                    | 34,985,620,957.54                 |

## Jigawa State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

| Code                | Administrative Unit                                                 | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|---------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>027000000000</b> | <b>Ministry of Livestock</b>                                        | <b>18,415,387,000.00</b>  | <b>212,038,693.23</b>    | <b>544,819,395.80</b>                 | <b>3.0%</b>                                             | <b>17,870,567,604.20</b>          |
| 027000100100        | Ministry of Livestock                                               | 17,314,387,000.00         | 196,814,221.57           | 511,513,746.46                        | 3.0%                                                    | 16,802,873,253.54                 |
| 027000200100        | Farmers and Herdsman Board                                          | 1,101,000,000.00          | 15,224,471.66            | 33,305,649.34                         | 3.0%                                                    | 1,067,694,350.66                  |
| <b>022000000000</b> | <b>Ministry of Finance</b>                                          | <b>41,330,846,000.00</b>  | <b>3,839,254,488.52</b>  | <b>9,298,760,915.84</b>               | <b>22.5%</b>                                            | <b>32,032,085,084.16</b>          |
| 022000100100        | Ministry of Finance                                                 | 27,429,304,000.00         | 723,787,174.09           | 3,570,518,350.00                      | 13.0%                                                   | 23,858,785,650.00                 |
| 022000700100        | Office of the State Accountant General                              | 4,703,614,000.00          | 1,462,289,652.15         | 2,853,247,653.59                      | 60.7%                                                   | 1,850,366,346.41                  |
| 022000700200        | Treasury Department (Stabilization Fund Provision)                  | 1,000,000,000.00          | 92,500,000.02            | 138,750,000.03                        | 13.9%                                                   | 861,249,999.97                    |
| 022000700300        | Debt Management Unit                                                | 7,720,000,000.00          | 1,541,185,654.16         | 2,700,015,606.63                      | 35.0%                                                   | 5,019,984,393.37                  |
| 022000800100        | Jigawa State Internal Revenue Service (JIRS)                        | 477,928,000.00            | 19,492,008.10            | 36,229,305.59                         | 7.6%                                                    | 441,698,694.41                    |
| <b>022200000000</b> | <b>Ministry Of Commerce, Industries and Co-operatives</b>           | <b>17,524,642,000.00</b>  | <b>1,758,841,675.46</b>  | <b>2,312,874,083.99</b>               | <b>13.2%</b>                                            | <b>15,211,767,916.01</b>          |
| 022200100100        | Ministry of Commerce, Industries and Co-operatives                  | 11,481,381,000.00         | 536,837,408.92           | 930,460,130.06                        | 8.1%                                                    | 10,550,920,869.94                 |
| 022200200100        | Mineral Resources Development Agency                                | 2,372,120,000.00          | 1,059,321,892.65         | 1,063,134,720.96                      | 44.8%                                                   | 1,308,985,279.04                  |
| 022200300100        | Jigawa State Investment Promotion Agency                            | 646,141,000.00            | 3,444,900.24             | 21,428,529.48                         | 3.3%                                                    | 624,712,470.52                    |
| 022200500100        | Jigawa State Export-Trade Zone Maigatari                            | 3,025,000,000.00          | 159,237,473.65           | 297,850,703.49                        | 9.8%                                                    | 2,727,149,296.51                  |
| <b>022700000000</b> | <b>Jigawa State Agency for Youth Empowerment and Employment</b>     | <b>12,849,562,000.00</b>  | <b>1,712,861,794.33</b>  | <b>2,584,269,545.33</b>               | <b>20.1%</b>                                            | <b>10,265,292,454.67</b>          |
| 022700100100        | Jigawa State Agency for Youth Empowerment and Employment            | 12,849,562,000.00         | 1,712,861,794.33         | 2,584,269,545.33                      | 20.1%                                                   | 10,265,292,454.67                 |
| <b>023100000000</b> | <b>Ministry of Power and Renewable Energy</b>                       | <b>51,072,423,000.00</b>  | <b>5,542,349,121.77</b>  | <b>8,194,788,213.84</b>               | <b>16.0%</b>                                            | <b>42,877,634,786.16</b>          |
| 023100100100        | Ministry of Power and Energy                                        | 41,720,410,000.00         | 4,298,682,366.13         | 4,845,420,763.49                      | 11.6%                                                   | 36,874,989,236.51                 |
| 023100200100        | Rural Electricity Board                                             | 5,300,058,000.00          | 1,241,498,979.40         | 2,995,202,397.97                      | 56.5%                                                   | 2,304,855,602.03                  |
| 023100300100        | Alternative Energy Agency                                           | 4,051,955,000.00          | 2,167,776.24             | 354,165,052.38                        | 8.7%                                                    | 3,697,789,947.62                  |
| <b>023400000000</b> | <b>Ministry of Works &amp; Transport</b>                            | <b>187,014,158,000.00</b> | <b>15,624,991,512.91</b> | <b>48,119,446,446.20</b>              | <b>25.7%</b>                                            | <b>138,894,711,553.80</b>         |
| 023400100100        | Ministry of Works & Transport                                       | 161,939,348,000.00        | 13,116,598,819.54        | 41,991,776,546.58                     | 25.9%                                                   | 119,947,571,453.42                |
| 023400400100        | Jigawa Roads Maintenance Agency                                     | 25,074,810,000.00         | 2,508,392,693.37         | 6,127,669,899.62                      | 24.4%                                                   | 18,947,140,100.38                 |
| <b>023800000000</b> | <b>Ministry of Budget and Economic Planning</b>                     | <b>11,249,076,000.00</b>  | <b>83,833,264.17</b>     | <b>286,528,180.61</b>                 | <b>2.5%</b>                                             | <b>10,962,547,819.39</b>          |
| 023800100100        | Ministry of Budget and Economic Planning                            | 9,555,869,000.00          | 65,969,850.28            | 116,426,112.83                        | 1.2%                                                    | 9,439,442,887.17                  |
| 023800200100        | Jigawa State Bureau of Statistics (JSBS)                            | 810,235,000.00            | 11,214,673.53            | 62,042,847.06                         | 7.7%                                                    | 748,192,152.94                    |
| 023800300100        | Economic Planning Board                                             | 150,000,000.00            | -                        | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 023800400100        | Jigawa State Residents Identity Management Agency (JISIRIMA)        | 672,972,000.00            | 6,648,740.36             | 108,059,220.72                        | 16.1%                                                   | 564,912,779.28                    |
| 023800500100        | Jigawa State Social Investment Program Agency (JSSIPA)              | 60,000,000.00             | -                        | -                                     | 0.0%                                                    | 60,000,000.00                     |
| <b>025200000000</b> | <b>Ministry Of Water Resources</b>                                  | <b>25,431,402,000.00</b>  | <b>2,576,379,835.77</b>  | <b>4,119,076,835.28</b>               | <b>16.2%</b>                                            | <b>21,312,325,164.72</b>          |
| 025200100100        | Ministry of Water Resources                                         | 14,468,580,000.00         | 1,559,900,293.85         | 2,067,856,558.49                      | 14.3%                                                   | 12,400,723,441.51                 |
| 025210200100        | Jigawa state Water Board                                            | 2,919,585,000.00          | 477,694,698.52           | 1,040,363,625.40                      | 35.6%                                                   | 1,879,221,374.60                  |
| 025210300100        | Rural Water Supply and Sanitation Agency                            | 4,230,877,000.00          | 246,380,531.52           | 528,829,912.99                        | 12.5%                                                   | 3,702,047,087.01                  |
| 025210400100        | Small Town Water Supply Agency                                      | 3,812,360,000.00          | 292,404,311.88           | 482,026,738.40                        | 12.6%                                                   | 3,330,333,261.60                  |
| <b>026000000000</b> | <b>Ministry Of Land , Housing, Urban &amp; Regional Development</b> | <b>8,498,246,000.00</b>   | <b>296,744,803.85</b>    | <b>978,430,854.72</b>                 | <b>11.5%</b>                                            | <b>7,519,815,145.28</b>           |
| 026000100100        | Ministry of Lands, Housing, Urban & Regional Planning Development   | 4,015,404,000.00          | 215,189,818.12           | 810,602,372.07                        | 20.2%                                                   | 3,204,801,627.93                  |
| 026000200100        | Jigawa State Housing Authority                                      | 2,187,800,000.00          | 6,075,525.36             | 12,151,050.72                         | 0.6%                                                    | 2,175,648,949.28                  |
| 026000300100        | Urban Development Board                                             | 1,101,648,000.00          | 25,864,046.36            | 53,727,815.72                         | 4.9%                                                    | 1,047,920,184.28                  |
| 026000400100        | Dutse Capital Development Authority (DCDA)                          | 1,193,394,000.00          | 49,615,414.01            | 101,949,616.21                        | 8.5%                                                    | 1,091,444,383.79                  |
| <b>030000000000</b> | <b>Law &amp; Justice</b>                                            | <b>11,216,167,000.00</b>  | <b>1,096,971,575.66</b>  | <b>1,987,501,550.52</b>               | <b>17.7%</b>                                            | <b>9,228,665,449.48</b>           |
| <b>031800000000</b> | <b>Judiciary</b>                                                    | <b>10,139,986,000.00</b>  | <b>904,502,027.02</b>    | <b>1,643,308,161.81</b>               | <b>16.2%</b>                                            | <b>8,496,677,838.19</b>           |
| 031800500100        | High Court of Justice                                               | 5,353,826,000.00          | 498,087,491.53           | 782,188,135.94                        | 14.6%                                                   | 4,571,637,864.06                  |
| 031800600100        | Sharia Court of Appeal                                              | 3,951,165,000.00          | 337,938,710.05           | 713,505,894.51                        | 18.1%                                                   | 3,237,659,105.49                  |
| 031801100100        | Judicial Service Commission                                         | 834,995,000.00            | 68,475,825.44            | 147,614,131.36                        | 17.7%                                                   | 687,380,868.64                    |
| <b>032600000000</b> | <b>Ministry of Justice</b>                                          | <b>1,076,181,000.00</b>   | <b>192,469,548.64</b>    | <b>344,193,388.71</b>                 | <b>32.0%</b>                                            | <b>731,987,611.29</b>             |
| 032600100100        | Ministry of Justice                                                 | 942,141,000.00            | 178,142,833.89           | 314,494,859.21                        | 33.4%                                                   | 627,646,140.79                    |
| 032600200100        | Justice Sector and Law Reform Commission                            | 134,040,000.00            | 14,326,714.75            | 29,698,529.50                         | 22.2%                                                   | 104,341,470.50                    |
| <b>050000000000</b> | <b>Social</b>                                                       | <b>373,981,604,000.00</b> | <b>39,123,010,505.32</b> | <b>81,551,588,658.73</b>              | <b>21.8%</b>                                            | <b>292,430,015,341.27</b>         |
| <b>051300000000</b> | <b>Ministry of Information, Youth, Sports &amp; Culture</b>         | <b>4,240,642,000.00</b>   | <b>367,855,214.67</b>    | <b>834,138,763.49</b>                 | <b>19.7%</b>                                            | <b>3,406,503,236.51</b>           |
| 051300100100        | Ministry of Information Youths, Sports and Culture                  | 685,397,000.00            | 39,318,175.63            | 87,255,183.81                         | 12.7%                                                   | 598,141,816.19                    |
| 051300200100        | Jigawa State History and Culture Bureau                             | 90,900,000.00             | 7,657,317.99             | 16,544,635.98                         | 18.2%                                                   | 74,355,364.02                     |
| 051300300100        | Jigawa State Television (JTV)                                       | 551,185,000.00            | 38,585,933.09            | 102,858,668.22                        | 18.7%                                                   | 448,326,331.78                    |
| 051300400100        | Jigawa State Broadcasting Corporation (Radio)                       | 1,289,400,000.00          | 37,022,889.52            | 188,945,787.35                        | 14.7%                                                   | 1,100,454,212.65                  |
| 051300500100        | Jigawa State Printing Press                                         | 606,288,000.00            | 724,088.67               | 41,163,416.72                         | 6.8%                                                    | 565,124,583.28                    |
| 051300700100        | Jigawa State Sports Council                                         | 1,017,472,000.00          | 244,546,809.77           | 397,371,071.41                        | 39.1%                                                   | 620,100,928.59                    |

## Jigawa State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

| Code                | Administrative Unit                                                   | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-----------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>051400000000</b> | <b>Ministry of Women Affairs</b>                                      | <b>14,776,384,000.00</b>  | <b>1,103,272,296.33</b>  | <b>1,797,707,613.53</b>               | <b>12.2%</b>                                            | <b>12,978,676,386.47</b>          |
| 051400100100        | Ministry of Women Affairs & Social Development                        | 10,885,184,000.00         | 579,825,752.14           | 608,012,499.02                        | 5.6%                                                    | 10,277,171,500.98                 |
| 051400200100        | Jigawa State Rehabilitation Board                                     | 3,891,200,000.00          | 523,446,544.19           | 1,189,695,114.51                      | 30.6%                                                   | 2,701,504,885.49                  |
| <b>051700000000</b> | <b>Ministry of Basic Education</b>                                    | <b>91,424,782,000.00</b>  | <b>10,296,031,976.53</b> | <b>20,524,115,242.06</b>              | <b>22.4%</b>                                            | <b>70,900,666,757.94</b>          |
| 051700100100        | Ministry of Basic Education                                           | 15,984,600,000.00         | 1,308,451,797.96         | 1,338,651,145.00                      | 8.4%                                                    | 14,645,948,855.00                 |
| 051700200100        | Agency for Mass Education                                             | 537,135,000.00            | 88,953,761.34            | 117,747,210.35                        | 21.9%                                                   | 419,387,789.65                    |
| 051700300100        | Nomadic Education Agency                                              | 2,322,144,000.00          | 379,138,192.62           | 712,715,609.32                        | 30.7%                                                   | 1,609,428,390.68                  |
| 051700400100        | Library Board                                                         | 148,572,000.00            | 20,138,759.43            | 35,471,484.99                         | 23.9%                                                   | 113,100,515.01                    |
| 051700500100        | State Universal Basic Education Board (SUBEB)                         | 31,576,649,000.00         | 192,543,423.96           | 2,078,154,404.34                      | 6.6%                                                    | 29,498,494,595.66                 |
| 051700500200        | Inspectorate Headquarters & Zones                                     | 408,696,000.00            | 76,267,168.99            | 152,534,337.98                        | 37.3%                                                   | 256,161,662.02                    |
| 051700500300        | Local Education Authority (LEA)                                       | 36,290,432,000.00         | 7,854,136,078.65         | 15,708,272,157.31                     | 43.3%                                                   | 20,582,159,842.69                 |
| 051700600100        | Jigawa State Tsangaya Education Board                                 | 4,156,554,000.00          | 376,402,793.58           | 380,568,892.77                        | 9.2%                                                    | 3,775,985,107.23                  |
| <b>056300000000</b> | <b>Ministry of Higher Education, Science &amp; Technology</b>         | <b>133,692,129,000.00</b> | <b>14,953,217,635.01</b> | <b>33,604,241,737.78</b>              | <b>25.1%</b>                                            | <b>100,087,887,262.22</b>         |
| 056300100100        | Ministry of Higher Education, Science & Technology                    | 22,154,101,000.00         | 5,292,262,567.70         | 14,242,621,994.84                     | 64.3%                                                   | 7,911,479,005.16                  |
| 056300200100        | Jigawa State Educational Quality Assurance Agency (JISEQAA)           | 844,040,000.00            | 40,468,587.42            | 121,835,374.84                        | 14.4%                                                   | 722,204,625.16                    |
| 056300300100        | Science & Technical Education Board                                   | 8,936,691,000.00          | 1,117,433,971.61         | 1,494,558,365.50                      | 16.7%                                                   | 7,442,132,634.50                  |
| 056300400100        | Jigawa State Scholarship Board                                        | 10,043,567,000.00         | 262,768,988.94           | 992,594,657.31                        | 9.9%                                                    | 9,050,972,342.69                  |
| 056300500100        | Islamic Education Bureau                                              | 6,117,941,000.00          | 602,019,137.91           | 1,209,640,174.55                      | 19.8%                                                   | 4,908,300,825.45                  |
| 056300600100        | Jigawa State Information Technology and Digital Economy Agency        | 3,309,135,000.00          | 110,417,621.06           | 116,636,854.25                        | 3.5%                                                    | 3,192,498,145.75                  |
| 056300700100        | Jigawa State Senior Secondary Education Board (JSSSEB)                | 23,539,548,000.00         | 2,190,745,978.21         | 4,959,528,351.42                      | 21.1%                                                   | 18,580,019,648.58                 |
| 056300800100        | Jigawa State Education Resources Agency (JERA)                        | 1,695,685,000.00          | 418,358,955.62           | 830,815,440.31                        | 49.0%                                                   | 864,869,559.69                    |
| 056300900100        | Jigawa State Teachers Development Agency                              | 1,156,752,000.00          | -                        | -                                     | 0.0%                                                    | 1,156,752,000.00                  |
| 056301000100        | Dutse Model / Capital School                                          | 731,016,000.00            | 138,863,622.19           | 284,197,743.30                        | 38.9%                                                   | 446,818,256.70                    |
| 056301100100        | Bamaina Academy                                                       | 225,824,000.00            | 5,629,130.45             | 10,871,520.37                         | 4.8%                                                    | 214,952,479.63                    |
| 056301200100        | Jigawa State College of Education                                     | 3,146,200,000.00          | 484,823,458.97           | 994,681,911.04                        | 31.6%                                                   | 2,151,518,088.96                  |
| 056301300100        | Jigawa State College of Education and Legal Studies                   | 6,435,976,000.00          | 306,168,106.68           | 586,158,912.33                        | 9.1%                                                    | 5,849,817,087.67                  |
| 056301400100        | Jigawa State College of Remedial and Advanced Studies                 | 1,171,894,000.00          | 75,109,906.79            | 154,363,399.80                        | 13.2%                                                   | 1,017,530,600.20                  |
| 056301500100        | Jigawa State Polytechnic Dutse                                        | 4,042,895,000.00          | 364,896,892.85           | 668,232,691.87                        | 16.5%                                                   | 3,374,662,308.13                  |
| 056301600100        | Binyaminu Usman Polytechnic Hadejia                                   | 4,188,000,000.00          | 1,563,993,867.30         | 2,639,776,399.79                      | 63.0%                                                   | 1,548,223,600.21                  |
| 056301700100        | Jigawa State Polytechnic for Information and Communication Technology | 3,760,862,000.00          | 171,690,837.07           | 344,771,923.95                        | 8.4%                                                    | 3,446,090,076.05                  |
| 056301800100        | Sule Lamido University Kafin Hausa                                    | 27,627,002,000.00         | 1,532,990,867.52         | 3,451,749,745.40                      | 12.5%                                                   | 24,175,252,254.60                 |
| 056301900100        | Khadija University Majia                                              | 4,565,000,000.00          | 274,575,136.72           | 531,206,276.91                        | 11.6%                                                   | 4,033,793,723.09                  |
| <b>052100000000</b> | <b>Ministry of Health</b>                                             | <b>79,463,762,000.00</b>  | <b>11,106,611,284.45</b> | <b>20,956,127,794.33</b>              | <b>26.4%</b>                                            | <b>58,507,634,205.67</b>          |
| 052100100100        | Ministry of Health                                                    | 32,050,584,000.00         | 3,383,283,017.68         | 7,544,152,366.82                      | 23.5%                                                   | 24,506,431,633.18                 |
| 052100400200        | Babura General Hospital                                               | 577,100,000.00            | 147,886,451.04           | 262,291,369.14                        | 45.4%                                                   | 314,808,630.86                    |
| 052100400300        | Birnin Kudu General Hospital                                          | 1,018,670,000.00          | 230,167,879.88           | 491,443,737.17                        | 48.2%                                                   | 527,226,262.83                    |
| 052100400400        | Birniwa General Hospital                                              | 404,490,000.00            | 95,917,879.27            | 197,569,703.62                        | 48.8%                                                   | 206,920,296.38                    |
| 052100400500        | Dutse General Hospital                                                | 1,156,782,000.00          | 333,985,943.76           | 590,026,312.88                        | 51.0%                                                   | 566,755,687.12                    |
| 052100400600        | Gumel General Hospital                                                | 844,590,000.00            | 214,083,282.23           | 429,058,473.84                        | 50.8%                                                   | 415,531,526.16                    |
| 052100400700        | Gwaram Cottage Hospital                                               | 339,727,000.00            | 89,352,889.31            | 153,139,718.24                        | 45.1%                                                   | 186,587,281.76                    |
| 052100400800        | Hadejia General Hospital                                              | 1,625,931,000.00          | 355,373,367.21           | 694,803,372.99                        | 42.7%                                                   | 931,127,627.01                    |
| 052100400900        | Hadejia Tuberculosis and Leprosy Hospital                             | 121,957,000.00            | 24,526,595.19            | 52,250,190.38                         | 42.8%                                                   | 69,706,809.62                     |
| 052100401000        | Jahun General Hospital                                                | 817,352,000.00            | 153,796,456.89           | 359,361,897.48                        | 44.0%                                                   | 457,990,102.52                    |
| 052100401100        | Kafin Hausa (Bulangu) Cottage Hospital                                | 295,241,000.00            | 66,060,396.16            | 125,939,122.94                        | 42.7%                                                   | 169,301,877.06                    |
| 052100401200        | Kafin Hausa General Hospital                                          | 430,411,000.00            | 113,460,333.89           | 191,858,454.61                        | 44.6%                                                   | 238,552,545.39                    |
| 052100401300        | Kazaure General Hospital                                              | 1,032,471,000.00          | 182,761,595.67           | 408,575,391.34                        | 39.6%                                                   | 623,895,608.66                    |
| 052100401400        | Kazaure Psychiatric Hospital                                          | 53,458,000.00             | 12,161,164.20            | 24,622,328.41                         | 46.1%                                                   | 28,835,671.59                     |
| 052100401500        | Ringim General Hospital                                               | 808,580,000.00            | 204,742,298.66           | 401,175,861.41                        | 49.6%                                                   | 407,404,138.59                    |
| 052100500100        | Office of the Provost College of Nursing Science                      | 4,907,533,000.00          | 374,586,377.04           | 563,808,868.36                        | 11.5%                                                   | 4,343,724,131.64                  |
| 052100500200        | College of Nursing Science Birnin Kudu                                | 88,350,000.00             | 1,963,933.25             | 13,888,633.25                         | 15.7%                                                   | 74,461,366.75                     |
| 052100500300        | College of Nursing Science Hadejia                                    | 63,500,000.00             | 3,731,500.00             | 5,502,500.00                          | 8.7%                                                    | 57,997,500.00                     |
| 052100500400        | College of Nursing Science Babura                                     | 68,300,000.00             | -                        | 9,964,604.02                          | 14.6%                                                   | 58,335,395.98                     |
| 052100600100        | College of Health Science and Technology Jahun                        | 1,643,304,000.00          | 106,796,903.15           | 214,068,722.14                        | 13.0%                                                   | 1,429,235,277.86                  |
| 052100700100        | Primary Health Care Development Agency                                | 21,242,991,000.00         | 2,521,281,775.76         | 3,241,243,676.88                      | 15.3%                                                   | 18,001,747,323.12                 |
| 052100700200        | Primary Health Care Development LGA Management Office                 | 9,872,440,000.00          | 2,490,691,244.21         | 4,981,382,488.41                      | 50.5%                                                   | 4,891,057,511.59                  |

## Jigawa State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

| Code                | Administrative Unit                                            | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|----------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>053500000000</b> | <b>Ministry of Environment and Climate Change</b>              | <b>36,745,370,000.00</b> | <b>1,048,556,357.39</b> | <b>3,407,429,219.35</b>               | <b>9.3%</b>                                             | <b>33,337,940,780.65</b>          |
| 053500100100        | Ministry of Environment and Climate Change                     | 35,492,241,000.00        | 860,420,092.24          | 3,024,539,878.82                      | 8.5%                                                    | 32,467,701,121.18                 |
| 053500200100        | Jigawa State Rural Access Roads Authority (JIRARA)             | 10,000,000.00            | -                       | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 053500300100        | Jigawa State Environmental Protection Agency (JISEPA)          | 1,243,129,000.00         | 188,136,265.15          | 382,889,340.53                        | 30.8%                                                   | 860,239,659.47                    |
| <b>055100000000</b> | <b>Ministry for Local Government and Community Development</b> | <b>13,638,535,000.00</b> | <b>247,465,740.93</b>   | <b>427,828,288.19</b>                 | <b>3.1%</b>                                             | <b>13,210,706,711.81</b>          |
| 055100100100        | Ministry for Local Government and Community Development        | 13,638,535,000.00        | 247,465,740.93          | 427,828,288.19                        | 3.1%                                                    | 13,210,706,711.81                 |

**Table 5: Personnel Expenditure by Administrative Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Administrative Classification

| Code                | Administrative Unit                                             | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-----------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|                     | <b>Total Personnel Expenditure</b>                              | <b>120,048,000,000.00</b> | <b>24,824,232,749.18</b> | <b>50,917,549,473.24</b>              | <b>42.4%</b>                                            | <b>69,130,450,526.76</b>          |
| <b>010000000000</b> | <b>Administrative</b>                                           | <b>11,446,958,000.00</b>  | <b>1,110,246,305.75</b>  | <b>3,254,652,833.52</b>               | <b>28.4%</b>                                            | <b>8,192,305,166.48</b>           |
| <b>011100000000</b> | <b>Government House</b>                                         | <b>521,192,000.00</b>     | <b>95,600,781.14</b>     | <b>196,602,007.64</b>                 | <b>37.7%</b>                                            | <b>324,589,992.36</b>             |
| 011100100100        | Government House                                                | 79,603,000.00             | 20,613,835.50            | 37,801,558.13                         | 47.5%                                                   | 41,801,441.87                     |
| 011100100200        | Deputy Governor's Office                                        | 16,923,000.00             | 3,896,317.50             | 7,792,635.00                          | 46.0%                                                   | 9,130,365.00                      |
| 011111300100        | Directorate of Protocol                                         | 5,299,000.00              | 1,227,001.05             | 2,454,002.10                          | 46.3%                                                   | 2,844,997.90                      |
| 011101000100        | Due Process & Project Monitoring Bureau                         | 66,621,000.00             | 4,955,633.14             | 18,469,397.17                         | 27.7%                                                   | 48,151,602.83                     |
| 011103700100        | Pilgrim Welfare Agency                                          | 43,283,000.00             | 10,374,342.04            | 20,431,157.00                         | 47.2%                                                   | 22,851,843.00                     |
| 011100900100        | Jigawa State Public Complaints and Anti Corruption Commission   | 53,600,000.00             | 5,264,700.00             | 11,115,354.42                         | 20.7%                                                   | 42,484,645.58                     |
| 011100700100        | Jigawa State Research Institute                                 | 255,863,000.00            | 49,268,951.91            | 98,537,903.82                         | 38.5%                                                   | 157,325,096.18                    |
| <b>016100000000</b> | <b>Office of the Secretary to the State Government</b>          | <b>7,128,827,000.00</b>   | <b>337,711,250.57</b>    | <b>1,652,912,806.14</b>               | <b>23.2%</b>                                            | <b>5,475,914,193.86</b>           |
| 016100100100        | Office of the SSG Admin & Finance Directorate                   | 2,220,375,000.00          | 310,822,807.86           | 619,079,005.13                        | 27.9%                                                   | 1,601,295,994.87                  |
| 016100200100        | Chieftaincy & Religious Affairs Department                      | 17,262,000.00             | 5,909,113.89             | 11,818,227.78                         | 68.5%                                                   | 5,443,772.22                      |
| 016100300100        | Research, Evaluation and Political Affairs Directorate          | 96,939,000.00             | 2,656,314.30             | 5,312,628.60                          | 5.5%                                                    | 91,626,371.40                     |
| 016100400100        | Special Service Directorate                                     | 3,641,000,000.00          | 12,266,193.11            | 1,004,782,386.22                      | 27.6%                                                   | 2,636,217,613.78                  |
| 016100600100        | Jigawa State Hisbah Board                                       | 1,124,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,124,000,000.00                  |
| 016102100100        | Liaison Office Kaduna                                           | 10,477,000.00             | 2,642,770.26             | 5,285,540.52                          | 50.4%                                                   | 5,191,459.48                      |
| 016102100200        | Liaison Office Lagos                                            | 6,774,000.00              | 1,373,640.12             | 2,584,195.77                          | 38.1%                                                   | 4,189,804.23                      |
| 016102100400        | Liaison Office Abuja                                            | 12,000,000.00             | 2,040,411.03             | 4,050,822.12                          | 33.8%                                                   | 7,949,177.88                      |
| <b>015400000000</b> | <b>Ministry of Humanitarian and Special Duties</b>              | <b>199,208,000.00</b>     | <b>41,684,377.08</b>     | <b>82,410,244.37</b>                  | <b>41.4%</b>                                            | <b>116,797,755.63</b>             |
| 015400100100        | Ministry of Humanitarian and Special Duties                     | 32,969,000.00             | 1,917,020.52             | 2,875,530.78                          | 8.7%                                                    | 30,093,469.22                     |
| 015400200100        | State Emergency Management Agency                               | 21,675,000.00             | 5,944,328.00             | 11,888,656.00                         | 54.8%                                                   | 9,786,344.00                      |
| 015400300100        | Guidance and Counselling Department                             | 7,161,000.00              | 1,745,286.04             | 3,490,572.55                          | 48.7%                                                   | 3,670,427.45                      |
| 015400400100        | Fire Service Directorate                                        | 137,403,000.00            | 32,077,742.52            | 64,155,485.04                         | 46.7%                                                   | 73,247,514.96                     |
| <b>011200000000</b> | <b>State House of Assembly</b>                                  | <b>729,484,000.00</b>     | <b>141,586,170.90</b>    | <b>324,205,738.10</b>                 | <b>44.4%</b>                                            | <b>405,278,261.90</b>             |
| 011200300100        | State House of Assembly                                         | 625,777,000.00            | 135,495,354.23           | 318,114,921.43                        | 50.8%                                                   | 307,662,078.57                    |
| 011200400100        | Assembly Service Commission                                     | 103,707,000.00            | 6,090,816.67             | 6,090,816.67                          | 5.9%                                                    | 97,616,183.33                     |
| <b>012500000000</b> | <b>Office of the Head of State Civil Service</b>                | <b>2,375,227,000.00</b>   | <b>385,908,249.33</b>    | <b>793,765,110.51</b>                 | <b>33.4%</b>                                            | <b>1,581,461,889.49</b>           |
| 012500100100        | Office of the Head of State Civil Service                       | 750,000,000.00            | 44,389,332.10            | 88,778,664.20                         | 11.8%                                                   | 661,221,335.80                    |
| 012500200100        | Establishment and Service Matters Directorate                   | 795,030,000.00            | 183,716,198.41           | 372,687,442.74                        | 46.9%                                                   | 422,342,557.26                    |
| 012500400100        | Manpower Development Institute                                  | 69,864,000.00             | 16,981,007.73            | 33,962,015.46                         | 48.6%                                                   | 35,901,984.54                     |
| 012500500100        | Directorate of Pension Administration                           | 40,333,000.00             | 10,182,293.01            | 20,364,586.02                         | 50.5%                                                   | 19,968,413.98                     |
| 012500500200        | State Pension                                                   | 720,000,000.00            | 130,639,418.08           | 277,972,402.09                        | 38.6%                                                   | 442,027,597.91                    |
| <b>014000000000</b> | <b>Office of the Auditor General</b>                            | <b>323,723,000.00</b>     | <b>72,372,522.43</b>     | <b>131,940,138.45</b>                 | <b>40.8%</b>                                            | <b>191,782,861.55</b>             |
| 014000100100        | Office of the State Auditor General                             | 148,000,000.00            | 34,439,351.35            | 58,800,499.21                         | 39.7%                                                   | 89,199,500.79                     |
| 014000200100        | Office of the Auditor General Local Government Audit            | 175,723,000.00            | 37,933,171.08            | 73,139,639.24                         | 41.6%                                                   | 102,583,360.76                    |
| <b>014700000000</b> | <b>Civil Service Commission</b>                                 | <b>46,028,000.00</b>      | <b>9,238,382.00</b>      | <b>18,961,442.00</b>                  | <b>41.2%</b>                                            | <b>27,066,558.00</b>              |
| 014700100100        | Civil Service Commission                                        | 46,028,000.00             | 9,238,382.00             | 18,961,442.00                         | 41.2%                                                   | 27,066,558.00                     |
| <b>014800000000</b> | <b>State Independent Electoral Commission</b>                   | <b>45,858,000.00</b>      | <b>13,086,191.13</b>     | <b>26,172,382.25</b>                  | <b>57.1%</b>                                            | <b>19,685,617.75</b>              |
| 014800100100        | State Independent Electoral Commission                          | 45,858,000.00             | 13,086,191.13            | 26,172,382.25                         | 57.1%                                                   | 19,685,617.75                     |
| <b>014900000000</b> | <b>Local Government Service Commission</b>                      | <b>77,411,000.00</b>      | <b>13,058,381.18</b>     | <b>27,682,964.06</b>                  | <b>35.8%</b>                                            | <b>49,728,035.94</b>              |
| 014900100100        | Local Government Service Commission                             | 77,411,000.00             | 13,058,381.18            | 27,682,964.06                         | 35.8%                                                   | 49,728,035.94                     |
| <b>020000000000</b> | <b>Economic</b>                                                 | <b>9,416,418,000.00</b>   | <b>2,089,685,450.39</b>  | <b>4,140,733,050.72</b>               | <b>44.0%</b>                                            | <b>5,275,684,949.28</b>           |
| <b>021500000000</b> | <b>Ministry of Agriculture &amp; Natural Resources</b>          | <b>2,077,924,000.00</b>   | <b>137,458,063.27</b>    | <b>258,200,580.93</b>                 | <b>12.4%</b>                                            | <b>1,819,723,419.07</b>           |
| 021500100100        | Ministry of Agriculture & Natural Resources                     | 919,800,000.00            | 40,453,955.54            | 61,255,388.34                         | 6.7%                                                    | 858,544,611.66                    |
| 021510200100        | Jigawa State Agricultural & Rural Development Authority (JARDA) | 1,102,124,000.00          | 96,087,301.46            | 195,407,182.14                        | 17.7%                                                   | 906,716,817.86                    |
| 021510300100        | Jigawa Agricultural Transformation Agency (JATA)                | 56,000,000.00             | 916,806.27               | 1,538,010.45                          | 2.7%                                                    | 54,461,989.55                     |
| <b>027000000000</b> | <b>Ministry of Livestock</b>                                    | <b>556,387,000.00</b>     | <b>126,783,223.54</b>    | <b>256,375,124.80</b>                 | <b>46.1%</b>                                            | <b>300,011,875.20</b>             |
| 027000100100        | Ministry of Livestock                                           | 487,387,000.00            | 112,718,751.88           | 225,394,475.46                        | 46.2%                                                   | 261,992,524.54                    |
| 027000200100        | Farmers and Herdsmen Board                                      | 69,000,000.00             | 14,064,471.66            | 30,980,649.34                         | 44.9%                                                   | 38,019,350.66                     |
| <b>022000000000</b> | <b>Ministry of Finance</b>                                      | <b>4,672,596,000.00</b>   | <b>1,384,081,732.57</b>  | <b>2,738,682,682.69</b>               | <b>58.6%</b>                                            | <b>1,933,913,317.31</b>           |
| 022000100100        | Ministry of Finance                                             | 480,804,000.00            | 104,087,306.71           | 208,320,165.40                        | 43.3%                                                   | 272,483,834.60                    |
| 022000700100        | Office of the State Accountant General                          | 4,006,364,000.00          | 1,266,517,982.15         | 2,520,414,313.59                      | 62.5%                                                   | 1,503,949,686.41                  |
| 022000800100        | Jigawa State Internal Revenue Service (JIRS)                    | 185,428,000.00            | 13,476,443.71            | 27,948,203.70                         | 15.1%                                                   | 157,479,796.30                    |

## Jigawa State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Administrative Classification

| Code                | Administrative Unit                                                 | 2026 Original Budget     | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|---------------------------------------------------------------------|--------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>022200000000</b> | <b>Ministry Of Commerce, Industries and Co-operatives</b>           | <b>166,377,000.00</b>    | <b>32,149,507.42</b>     | <b>66,355,040.83</b>                  | <b>39.9%</b>                                            | <b>100,021,959.17</b>             |
| 022200100100        | Ministry of Commerce, Industries and Co-operatives                  | 118,881,000.00           | 26,493,066.27            | 53,830,871.13                         | 45.3%                                                   | 65,050,128.87                     |
| 022200200100        | Mineral Resources Development Agency                                | 17,720,000.00            | 2,211,540.91             | 5,634,369.22                          | 31.8%                                                   | 12,085,630.78                     |
| 022200300100        | Jigawa State Investment Promotion Agency                            | 14,776,000.00            | 3,444,900.24             | 6,889,800.48                          | 46.6%                                                   | 7,886,199.52                      |
| 022200500100        | Jigawa State Export-Trade Zone Maigatari                            | 15,000,000.00            | -                        | -                                     | 0.0%                                                    | 15,000,000.00                     |
| <b>022700000000</b> | <b>Jigawa State Agency for Youth Empowerment and Employment</b>     | <b>123,695,000.00</b>    | <b>26,508,984.17</b>     | <b>53,314,097.40</b>                  | <b>43.1%</b>                                            | <b>70,380,902.60</b>              |
| 022700100100        | Jigawa State Agency for Youth Empowerment and Employment            | 123,695,000.00           | 26,508,984.17            | 53,314,097.40                         | 43.1%                                                   | 70,380,902.60                     |
| <b>023100000000</b> | <b>Ministry of Power and Renewable Energy</b>                       | <b>198,819,000.00</b>    | <b>35,816,511.46</b>     | <b>71,847,424.87</b>                  | <b>36.1%</b>                                            | <b>126,971,575.13</b>             |
| 023100100100        | Ministry of Power and Energy                                        | 140,110,000.00           | 21,870,123.88            | 43,954,649.71                         | 31.4%                                                   | 96,155,350.29                     |
| 023100200100        | Rural Electricity Board                                             | 52,058,000.00            | 12,359,015.49            | 24,718,030.98                         | 47.5%                                                   | 27,339,969.02                     |
| 023100300100        | Alternative Energy Agency                                           | 6,651,000.00             | 1,587,372.09             | 3,174,744.18                          | 47.7%                                                   | 3,476,255.82                      |
| <b>023400000000</b> | <b>Ministry of Works &amp; Transport</b>                            | <b>279,166,000.00</b>    | <b>37,831,929.43</b>     | <b>79,406,970.22</b>                  | <b>28.4%</b>                                            | <b>199,759,029.78</b>             |
| 023400100100        | Ministry of Works & Transport                                       | 258,148,000.00           | 33,300,972.68            | 70,345,056.72                         | 27.2%                                                   | 187,802,943.28                    |
| 023400400100        | Jigawa Roads Maintenance Agency                                     | 21,018,000.00            | 4,530,956.75             | 9,061,913.50                          | 43.1%                                                   | 11,956,086.50                     |
| <b>023800000000</b> | <b>Ministry of Budget and Economic Planning</b>                     | <b>187,371,000.00</b>    | <b>26,995,190.85</b>     | <b>53,912,842.29</b>                  | <b>28.8%</b>                                            | <b>133,458,157.71</b>             |
| 023800100100        | Ministry of Budget and Economic Planning                            | 72,334,000.00            | 12,494,476.96            | 24,911,414.51                         | 34.4%                                                   | 47,422,585.49                     |
| 023800200100        | Jigawa State Bureau of Statistics (JSBS)                            | 43,165,000.00            | 7,851,973.53             | 15,703,947.06                         | 36.4%                                                   | 27,461,052.94                     |
| 023800400100        | Jigawa State Residents Identity Management Agency (JISIRIMA)        | 71,872,000.00            | 6,648,740.36             | 13,297,480.72                         | 18.5%                                                   | 58,574,519.28                     |
| <b>025200000000</b> | <b>Ministry Of Water Resources</b>                                  | <b>724,492,000.00</b>    | <b>174,885,043.29</b>    | <b>346,921,320.94</b>                 | <b>47.9%</b>                                            | <b>377,570,679.06</b>             |
| 025200100100        | Ministry of Water Resources                                         | 33,704,000.00            | 15,101,247.12            | 24,822,844.83                         | 73.6%                                                   | 8,881,155.17                      |
| 025210200100        | Jigawa state Water Board                                            | 305,110,000.00           | 71,324,056.50            | 143,703,045.36                        | 47.1%                                                   | 161,406,954.64                    |
| 025210300100        | Rural Water Supply and Sanitation Agency                            | 45,678,000.00            | 9,552,265.17             | 19,118,380.14                         | 41.9%                                                   | 26,559,619.86                     |
| 025210400100        | Small Town Water Supply Agency                                      | 340,000,000.00           | 78,907,474.50            | 159,277,050.61                        | 46.8%                                                   | 180,722,949.39                    |
| <b>026000000000</b> | <b>Ministry Of Land , Housing, Urban &amp; Regional Development</b> | <b>429,591,000.00</b>    | <b>107,175,264.39</b>    | <b>215,716,965.75</b>                 | <b>50.2%</b>                                            | <b>213,874,034.25</b>             |
| 026000100100        | Ministry of Lands, Housing, Urban & Regional Planning Development   | 137,684,000.00           | 32,235,633.65            | 66,418,981.09                         | 48.2%                                                   | 71,265,018.91                     |
| 026000200100        | Jigawa State Housing Authority                                      | 29,300,000.00            | 6,075,525.36             | 12,151,050.72                         | 41.5%                                                   | 17,148,949.28                     |
| 026000300100        | Urban Development Board                                             | 103,063,000.00           | 25,864,046.36            | 51,728,092.72                         | 50.2%                                                   | 51,334,907.28                     |
| 026000400100        | Dutse Capital Development Authority (DCDA)                          | 159,544,000.00           | 43,000,059.02            | 85,418,841.22                         | 53.5%                                                   | 74,125,158.78                     |
| <b>030000000000</b> | <b>Law &amp; Justice</b>                                            | <b>3,138,187,000.00</b>  | <b>765,989,257.89</b>    | <b>1,490,555,350.48</b>               | <b>47.5%</b>                                            | <b>1,647,631,649.52</b>           |
| <b>031800000000</b> | <b>Judiciary</b>                                                    | <b>2,746,546,000.00</b>  | <b>672,606,039.33</b>    | <b>1,303,230,663.01</b>               | <b>47.4%</b>                                            | <b>1,443,315,336.99</b>           |
| 031800500100        | High Court of Justice                                               | 670,826,000.00           | 298,939,574.15           | 555,897,732.65                        | 82.9%                                                   | 114,928,267.35                    |
| 031800600100        | Sharia Court of Appeal                                              | 1,663,165,000.00         | 337,938,710.05           | 675,877,420.10                        | 40.6%                                                   | 987,287,579.90                    |
| 031801100100        | Judicial Service Commission                                         | 412,555,000.00           | 35,727,755.13            | 71,455,510.26                         | 17.3%                                                   | 341,099,489.74                    |
| <b>032600000000</b> | <b>Ministry of Justice</b>                                          | <b>391,641,000.00</b>    | <b>93,383,218.56</b>     | <b>187,324,687.47</b>                 | <b>47.8%</b>                                            | <b>204,316,312.53</b>             |
| 032600100100        | Ministry of Justice                                                 | 334,641,000.00           | 79,056,503.81            | 158,671,257.97                        | 47.4%                                                   | 175,969,742.03                    |
| 032600200100        | Justice Sector and Law Reform Commission                            | 57,000,000.00            | 14,326,714.75            | 28,653,429.50                         | 50.3%                                                   | 28,346,570.50                     |
| <b>050000000000</b> | <b>Social</b>                                                       | <b>96,046,437,000.00</b> | <b>20,858,311,735.15</b> | <b>42,031,608,238.52</b>              | <b>43.8%</b>                                            | <b>54,014,828,761.48</b>          |
| <b>051300000000</b> | <b>Ministry of Information, Youth, Sports &amp; Culture</b>         | <b>661,742,000.00</b>    | <b>154,589,163.09</b>    | <b>279,028,762.37</b>                 | <b>42.2%</b>                                            | <b>382,713,237.63</b>             |
| 051300100100        | Ministry of Information Youths, Sports and Culture                  | 126,247,000.00           | 29,358,973.68            | 57,716,244.29                         | 45.7%                                                   | 68,530,755.71                     |
| 051300200100        | Jigawa State History and Culture Bureau                             | 35,400,000.00            | 7,657,317.99             | 15,314,635.98                         | 43.3%                                                   | 20,085,364.02                     |
| 051300300100        | Jigawa State Television (JTV)                                       | 138,785,000.00           | 33,185,933.09            | 66,458,668.22                         | 47.9%                                                   | 72,326,331.78                     |
| 051300400100        | Jigawa State Broadcasting Corporation (Radio)                       | 134,400,000.00           | 32,555,889.52            | 64,730,814.76                         | 48.2%                                                   | 69,669,185.24                     |
| 051300500100        | Jigawa State Printing Press                                         | 6,438,000.00             | 724,088.67               | 1,448,177.34                          | 22.5%                                                   | 4,989,822.66                      |
| 051300700100        | Jigawa State Sports Council                                         | 220,472,000.00           | 51,106,960.14            | 73,360,221.78                         | 33.3%                                                   | 147,111,778.22                    |
| <b>051400000000</b> | <b>Ministry of Women Affairs</b>                                    | <b>512,864,000.00</b>    | <b>215,385,357.29</b>    | <b>627,942,046.53</b>                 | <b>122.4%</b>                                           | <b>- 115,078,046.53</b>           |
| 051400100100        | Ministry of Women Affairs & Social Development                      | 75,684,000.00            | 17,159,654.35            | 34,798,401.23                         | 46.0%                                                   | 40,885,598.77                     |
| 051400200100        | Jigawa State Rehabilitation Board                                   | 437,180,000.00           | 198,225,702.94           | 593,143,645.30                        | 135.7%                                                  | - 155,963,645.30                  |
| <b>051700000000</b> | <b>Ministry of Basic Education</b>                                  | <b>41,400,744,000.00</b> | <b>8,541,605,437.88</b>  | <b>17,055,427,118.33</b>              | <b>41.2%</b>                                            | <b>24,345,316,881.67</b>          |
| 051700100100        | Ministry of Basic Education                                         | 75,000,000.00            | 18,573,600.00            | 34,548,047.04                         | 46.1%                                                   | 40,451,952.96                     |
| 051700200100        | Agency for Mass Education                                           | 130,135,000.00           | 27,851,091.36            | 55,702,182.72                         | 42.8%                                                   | 74,432,817.28                     |
| 051700300100        | Nomadic Education Agency                                            | 1,377,000,000.00         | 350,641,314.16           | 680,903,731.46                        | 49.4%                                                   | 696,096,268.54                    |
| 051700400100        | Library Board                                                       | 62,572,000.00            | 19,553,433.18            | 34,301,158.74                         | 54.8%                                                   | 28,270,841.26                     |
| 051700500100        | State Universal Basic Education Board (SUBEB)                       | 2,989,605,000.00         | 192,543,423.96           | 385,086,847.92                        | 12.9%                                                   | 2,604,518,152.08                  |
| 051700500200        | Inspectorate Headquarters & Zones                                   | 408,696,000.00           | 76,267,168.99            | 152,534,337.98                        | 37.3%                                                   | 256,161,662.02                    |
| 051700500300        | Local Education Authority (LEA)                                     | 36,140,432,000.00        | 7,854,136,078.65         | 15,708,272,157.31                     | 43.5%                                                   | 20,432,159,842.69                 |
| 051700600100        | Jigawa State Tsangaya Education Board                               | 217,304,000.00           | 2,039,327.58             | 4,078,655.16                          | 1.9%                                                    | 213,225,344.84                    |

## Jigawa State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Administrative Classification

| Code                | Administrative Unit                                                   | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-----------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>056300000000</b> | <b>Ministry of Higher Education, Science &amp; Technology</b>         | <b>27,096,706,000.00</b> | <b>5,996,594,834.77</b> | <b>11,817,719,780.07</b>              | <b>43.6%</b>                                            | <b>15,278,986,219.93</b>          |
| 056300100100        | Ministry of Higher Education, Science & Technology                    | 1,171,001,000.00         | 187,658,454.66          | 375,110,569.33                        | 32.0%                                                   | 795,890,430.67                    |
| 056300200100        | Jigawa State Educational Quality Assurance Agency (JISEQAA)           | 113,940,000.00           | 40,468,587.42           | 80,937,174.84                         | 71.0%                                                   | 33,002,825.16                     |
| 056300300100        | Science & Technical Education Board                                   | 1,411,441,000.00         | 305,691,588.75          | 617,008,382.64                        | 43.7%                                                   | 794,432,617.36                    |
| 056300400100        | Jigawa State Scholarship Board                                        | 17,267,000.00            | 4,373,373.60            | 8,754,425.40                          | 50.7%                                                   | 8,512,574.60                      |
| 056300500100        | Islamic Education Bureau                                              | 2,456,795,000.00         | 586,642,971.49          | 1,176,207,308.13                      | 47.9%                                                   | 1,280,587,691.87                  |
| 056300600100        | Jigawa State Information Technology and Digital Economy Agency        | 12,035,000.00            | 1,319,873.16            | 2,639,746.35                          | 21.9%                                                   | 9,395,253.65                      |
| 056300700100        | Jigawa State Senior Secondary Education Board (JSSSEB)                | 11,309,548,000.00        | 2,190,745,978.21        | 4,381,491,956.42                      | 38.7%                                                   | 6,928,056,043.58                  |
| 056300800100        | Jigawa State Education Resources Agency (JERA)                        | 34,085,000.00            | 16,076,585.62           | 30,164,070.31                         | 88.5%                                                   | 3,920,929.69                      |
| 056300900100        | Jigawa State Teachers Development Agency                              | 18,452,000.00            | -                       | -                                     | 0.0%                                                    | 18,452,000.00                     |
| 056301000100        | Dutse Model / Capital School                                          | 266,547,000.00           | 74,102,843.19           | 147,275,311.30                        | 55.3%                                                   | 119,271,688.70                    |
| 056301100100        | Bamaina Academy                                                       | 14,324,000.00            | 3,507,674.30            | 7,140,895.60                          | 49.9%                                                   | 7,183,104.40                      |
| 056301200100        | Jigawa State College of Education                                     | 2,030,000,000.00         | 477,251,068.97          | 980,352,719.14                        | 48.3%                                                   | 1,049,647,280.86                  |
| 056301300100        | Jigawa State College of Education and Legal Studies                   | 1,100,000,000.00         | 271,636,284.70          | 527,843,910.90                        | 48.0%                                                   | 572,156,089.10                    |
| 056301400100        | Jigawa State College of Remedial and Advanced Studies                 | 271,894,000.00           | 75,109,906.79           | 150,219,813.58                        | 55.2%                                                   | 121,674,186.42                    |
| 056301500100        | Jigawa State Polytechnic Dutse                                        | 1,229,395,000.00         | 292,433,735.30          | 576,372,344.32                        | 46.9%                                                   | 653,022,655.68                    |
| 056301600100        | Binyaminu Usman Polytechnic Hadejia                                   | 1,000,000,000.00         | 246,820,416.27          | 496,125,581.39                        | 49.6%                                                   | 503,874,418.61                    |
| 056301700100        | Jigawa State Polytechnic for Information and Communication Technology | 526,982,000.00           | 151,124,575.66          | 282,723,517.54                        | 53.6%                                                   | 244,258,482.46                    |
| 056301800100        | Sule Lamido University Khafin Hausa                                   | 3,463,000,000.00         | 883,369,750.51          | 1,645,076,375.45                      | 47.5%                                                   | 1,817,923,624.55                  |
| 056301900100        | Khadija University Majia                                              | 650,000,000.00           | 188,261,166.17          | 332,275,677.43                        | 51.1%                                                   | 317,724,322.57                    |
| <b>052100000000</b> | <b>Ministry of Health</b>                                             | <b>25,263,015,000.00</b> | <b>5,676,788,282.68</b> | <b>11,704,793,212.35</b>              | <b>46.3%</b>                                            | <b>13,558,221,787.65</b>          |
| 052100100100        | Ministry of Health                                                    | 4,212,718,000.00         | 959,031,064.92          | 2,371,953,201.70                      | 56.3%                                                   | 1,840,764,798.30                  |
| 052100400200        | Babura General Hospital                                               | 440,000,000.00           | 106,792,178.56          | 213,995,096.66                        | 48.6%                                                   | 226,004,903.34                    |
| 052100400300        | Birnin Kudu General Hospital                                          | 915,000,000.00           | 230,167,879.88          | 460,335,759.76                        | 50.3%                                                   | 454,664,240.24                    |
| 052100400400        | Birniwa General Hospital                                              | 313,000,000.00           | 75,616,398.31           | 160,407,514.46                        | 51.2%                                                   | 152,592,485.54                    |
| 052100400500        | Dutse General Hospital                                                | 973,092,000.00           | 241,946,430.66          | 479,799,908.55                        | 49.3%                                                   | 493,292,091.45                    |
| 052100400600        | Gumel General Hospital                                                | 620,000,000.00           | 165,003,703.46          | 320,000,950.22                        | 51.6%                                                   | 299,999,049.78                    |
| 052100400700        | Gwaram Cottage Hospital                                               | 253,169,000.00           | 68,534,509.13           | 131,871,338.06                        | 52.1%                                                   | 121,297,661.94                    |
| 052100400800        | Hadejia General Hospital                                              | 1,385,981,000.00         | 301,663,567.21          | 602,021,672.99                        | 43.4%                                                   | 783,959,327.01                    |
| 052100400900        | Hadejia Tuberculosis and Leprosy Hospital                             | 91,957,000.00            | 24,526,595.19           | 49,053,190.38                         | 53.3%                                                   | 42,903,809.62                     |
| 052100401000        | Jahun General Hospital                                                | 615,000,000.00           | 153,796,456.89          | 307,592,913.78                        | 50.0%                                                   | 307,407,086.22                    |
| 052100401100        | Kafin Hausa (Bulangu) Cottage Hospital                                | 245,241,000.00           | 57,175,001.16           | 114,131,327.94                        | 46.5%                                                   | 131,109,672.06                    |
| 052100401200        | Kafin Hausa General Hospital                                          | 330,000,000.00           | 86,374,752.04           | 139,648,404.82                        | 42.3%                                                   | 190,351,595.18                    |
| 052100401300        | Kazaure General Hospital                                              | 858,571,000.00           | 182,761,595.67          | 365,523,191.34                        | 42.6%                                                   | 493,047,808.66                    |
| 052100401400        | Kazaure Psychiatric Hospital                                          | 45,823,000.00            | 12,161,164.20           | 24,322,328.41                         | 53.1%                                                   | 21,500,671.59                     |
| 052100401500        | Ringim General Hospital                                               | 671,360,000.00           | 163,961,178.25          | 326,896,574.93                        | 48.7%                                                   | 344,463,425.07                    |
| 052100500100        | Office of the Provost College of Nursing Science                      | 1,994,083,000.00         | 215,377,564.11          | 402,923,355.43                        | 20.2%                                                   | 1,591,159,644.57                  |
| 052100600100        | College of Health Science and Technology Jahun                        | 398,934,000.00           | 74,573,083.32           | 150,528,096.75                        | 37.7%                                                   | 248,405,903.25                    |
| 052100700100        | Primary Health Care Development Agency                                | 1,026,646,000.00         | 66,633,915.51           | 102,405,897.76                        | 10.0%                                                   | 924,240,102.24                    |
| 052100700200        | Primary Health Care Development LGA Management Office                 | 9,872,440,000.00         | 2,490,691,244.21        | 4,981,382,488.41                      | 50.5%                                                   | 4,891,057,511.59                  |
| <b>053500000000</b> | <b>Ministry of Environment and Climate Change</b>                     | <b>1,029,729,000.00</b>  | <b>260,662,848.48</b>   | <b>521,325,696.97</b>                 | <b>50.6%</b>                                            | <b>508,403,303.03</b>             |
| 053500100100        | Ministry of Environment and Climate Change                            | 290,000,000.00           | 72,526,583.33           | 145,053,166.67                        | 50.0%                                                   | 144,946,833.33                    |
| 053500300100        | Jigawa State Environmental Protection Agency (JISEPA)                 | 739,729,000.00           | 188,136,265.15          | 376,272,530.30                        | 50.9%                                                   | 363,456,469.70                    |
| <b>055100000000</b> | <b>Ministry for Local Government and Community Development</b>        | <b>81,637,000.00</b>     | <b>12,685,810.95</b>    | <b>25,371,621.90</b>                  | <b>31.1%</b>                                            | <b>56,265,378.10</b>              |
| 055100100100        | Ministry for Local Government and Community Development               | 81,637,000.00            | 12,685,810.95           | 25,371,621.90                         | 31.1%                                                   | 56,265,378.10                     |

**Table 6: Overhead Expenditure by Administrative Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Administrative Classification

| Code                | Administrative Unit                                             | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-----------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|                     | <b>Total Overhead Expenditure</b>                               | <b>66,645,170,000.00</b> | <b>9,593,667,733.40</b> | <b>21,900,019,213.24</b>              | <b>32.9%</b>                                            | <b>44,745,150,786.76</b>          |
| <b>010000000000</b> | <b>Administrative</b>                                           | <b>30,187,343,000.00</b> | <b>5,249,476,179.86</b> | <b>12,993,139,222.70</b>              | <b>43.0%</b>                                            | <b>17,194,203,777.30</b>          |
| <b>011100000000</b> | <b>Government House</b>                                         | <b>7,877,930,000.00</b>  | <b>1,315,687,708.12</b> | <b>2,183,008,850.78</b>               | <b>27.7%</b>                                            | <b>5,694,921,149.22</b>           |
| 011100100100        | Government House                                                | 3,149,300,000.00         | 1,011,905,957.16        | 1,590,204,569.00                      | 50.5%                                                   | 1,559,095,431.00                  |
| 011100100200        | Deputy Governor's Office                                        | 362,200,000.00           | -                       | 77,464,980.97                         | 21.4%                                                   | 284,735,019.03                    |
| 011111300100        | Directorate of Protocol                                         | 768,220,000.00           | 165,438,909.69          | 254,501,693.28                        | 33.1%                                                   | 513,718,306.72                    |
| 011101000100        | Due Process & Project Monitoring Bureau                         | 142,640,000.00           | 16,789,093.55           | 47,033,348.46                         | 33.0%                                                   | 95,606,651.54                     |
| 011103700100        | Pilgrim Welfare Agency                                          | 3,009,150,000.00         | 95,567,237.10           | 181,035,277.14                        | 6.0%                                                    | 2,828,114,722.86                  |
| 011100800100        | Jigawa State Agency for the Control of AIDS                     | 3,520,000.00             | 559,647.40              | 1,119,790.45                          | 31.8%                                                   | 2,400,209.55                      |
| 011100900100        | Jigawa State Public Complaints and Anti Corruption Commission   | 124,200,000.00           | 23,057,201.00           | 27,716,026.00                         | 22.3%                                                   | 96,483,974.00                     |
| 011100700100        | Jigawa State Research Institute                                 | 318,700,000.00           | 2,369,662.22            | 3,933,165.48                          | 1.2%                                                    | 314,766,834.52                    |
| <b>016100000000</b> | <b>Office of the Secretary to the State Government</b>          | <b>4,700,683,000.00</b>  | <b>441,533,421.02</b>   | <b>1,847,184,970.44</b>               | <b>39.3%</b>                                            | <b>2,853,498,029.56</b>           |
| 016100100100        | Office of the SSG Admin & Finance Directorate                   | 1,091,950,000.00         | 270,750,144.50          | 653,608,660.50                        | 59.9%                                                   | 438,341,339.50                    |
| 016100200100        | Chieftaincy & Religious Affairs Department                      | 600,000,000.00           | -                       | 324,246,959.00                        | 54.0%                                                   | 275,753,041.00                    |
| 016100300100        | Research, Evaluation and Political Affairs Directorate          | 437,560,000.00           | 116,649,992.65          | 339,811,193.37                        | 77.7%                                                   | 97,748,806.63                     |
| 016100400100        | Special Service Directorate                                     | 1,200,250,000.00         | -                       | 445,395,129.80                        | 37.1%                                                   | 754,854,870.20                    |
| 016100500100        | Council Affairs Department                                      | 28,373,000.00            | 6,749,000.00            | 11,787,905.52                         | 41.5%                                                   | 16,585,094.48                     |
| 016100600100        | Jigawa State Hisbah Board                                       | 1,188,000,000.00         | -                       | -                                     | 0.0%                                                    | 1,188,000,000.00                  |
| 016102100100        | Liaison Office Kaduna                                           | 8,800,000.00             | -                       | 1,170,000.00                          | 13.3%                                                   | 7,630,000.00                      |
| 016102100200        | Liaison Office Lagos                                            | 17,750,000.00            | 5,765,933.72            | 7,714,570.65                          | 43.5%                                                   | 10,035,429.35                     |
| 016102100300        | Liaison Office Kano                                             | 9,000,000.00             | 3,458,000.00            | 3,458,000.00                          | 38.4%                                                   | 5,542,000.00                      |
| 016102100400        | Liaison Office Abuja                                            | 119,000,000.00           | 38,160,350.15           | 59,992,551.60                         | 50.4%                                                   | 59,007,448.40                     |
| <b>015400000000</b> | <b>Ministry of Humanitarian and Special Duties</b>              | <b>9,029,290,000.00</b>  | <b>1,248,664,584.80</b> | <b>5,667,639,660.82</b>               | <b>62.8%</b>                                            | <b>3,361,650,339.18</b>           |
| 015400100100        | Ministry of Humanitarian and Special Duties                     | 8,924,190,000.00         | 1,212,360,239.76        | 5,614,957,620.69                      | 62.9%                                                   | 3,309,232,379.31                  |
| 015400200100        | State Emergency Management Agency                               | 50,500,000.00            | -                       | 1,579,211.00                          | 3.1%                                                    | 48,920,789.00                     |
| 015400300100        | Guidance and Counselling Department                             | 42,600,000.00            | 36,304,345.04           | 48,766,020.09                         | 114.5%                                                  | 6,166,020.09                      |
| 015400400100        | Fire Service Directorate                                        | 12,000,000.00            | -                       | 2,336,809.04                          | 19.5%                                                   | 9,663,190.96                      |
| <b>011200000000</b> | <b>State House of Assembly</b>                                  | <b>5,780,200,000.00</b>  | <b>1,356,341,511.82</b> | <b>2,153,783,874.55</b>               | <b>37.3%</b>                                            | <b>3,626,416,125.45</b>           |
| 011200300100        | State House of Assembly                                         | 5,650,200,000.00         | 1,356,341,511.82        | 2,153,783,874.55                      | 38.1%                                                   | 3,496,416,125.45                  |
| 011200400100        | Assembly Service Commission                                     | 130,000,000.00           | -                       | -                                     | 0.0%                                                    | 130,000,000.00                    |
| <b>012500000000</b> | <b>Office of the Head of State Civil Service</b>                | <b>861,360,000.00</b>    | <b>93,356,694.17</b>    | <b>258,703,972.43</b>                 | <b>30.0%</b>                                            | <b>602,656,027.57</b>             |
| 012500100100        | Office of the Head of State Civil Service                       | 555,900,000.00           | 53,676,985.94           | 107,353,971.88                        | 19.3%                                                   | 448,546,028.12                    |
| 012500200100        | Establishment and Service Matters Directorate                   | 14,060,000.00            | 1,560,000.00            | 3,120,000.00                          | 22.2%                                                   | 10,940,000.00                     |
| 012500300100        | Manpower Development and Training Directorate                   | 104,800,000.00           | -                       | 61,549,924.09                         | 58.7%                                                   | 43,250,075.91                     |
| 012500400100        | Manpower Development Institute                                  | 174,600,000.00           | 37,205,421.08           | 84,851,502.16                         | 48.6%                                                   | 89,748,497.84                     |
| 012500500100        | Directorate of Pension Administration                           | 12,000,000.00            | 914,287.15              | 1,828,574.30                          | 15.2%                                                   | 10,171,425.70                     |
| <b>014000000000</b> | <b>Office of the Auditor General</b>                            | <b>448,730,000.00</b>    | <b>133,716,811.98</b>   | <b>220,227,711.02</b>                 | <b>49.1%</b>                                            | <b>228,502,288.98</b>             |
| 014000100100        | Office of the State Auditor General                             | 56,700,000.00            | 15,074,946.03           | 23,994,536.44                         | 42.3%                                                   | 32,705,463.56                     |
| 014000200100        | Office of the Auditor General Local Government Audit            | 373,030,000.00           | 118,641,865.95          | 196,233,174.58                        | 52.6%                                                   | 176,796,825.42                    |
| 014000300100        | Audit Service Commission                                        | 19,000,000.00            | -                       | -                                     | 0.0%                                                    | 19,000,000.00                     |
| <b>014700000000</b> | <b>Civil Service Commission</b>                                 | <b>48,500,000.00</b>     | <b>11,424,449.00</b>    | <b>13,839,183.71</b>                  | <b>28.5%</b>                                            | <b>34,660,816.29</b>              |
| 014700100100        | Civil Service Commission                                        | 48,500,000.00            | 11,424,449.00           | 13,839,183.71                         | 28.5%                                                   | 34,660,816.29                     |
| <b>014800000000</b> | <b>State Independent Electoral Commission</b>                   | <b>113,650,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>113,650,000.00</b>             |
| 014800100100        | State Independent Electoral Commission                          | 113,650,000.00           | -                       | -                                     | 0.0%                                                    | 113,650,000.00                    |
| <b>014900000000</b> | <b>Local Government Service Commission</b>                      | <b>1,327,000,000.00</b>  | <b>648,750,998.95</b>   | <b>648,750,998.95</b>                 | <b>48.9%</b>                                            | <b>678,249,001.05</b>             |
| 014900100100        | Local Government Service Commission                             | 1,327,000,000.00         | 648,750,998.95          | 648,750,998.95                        | 48.9%                                                   | 678,249,001.05                    |
| <b>020000000000</b> | <b>Economic</b>                                                 | <b>20,503,880,000.00</b> | <b>1,966,848,437.57</b> | <b>4,378,040,780.37</b>               | <b>21.4%</b>                                            | <b>16,125,839,219.63</b>          |
| <b>021500000000</b> | <b>Ministry of Agriculture &amp; Natural Resources</b>          | <b>332,472,000.00</b>    | <b>18,576,357.57</b>    | <b>35,619,174.37</b>                  | <b>10.7%</b>                                            | <b>296,852,825.63</b>             |
| 021500100100        | Ministry of Agriculture & Natural Resources                     | 81,810,000.00            | 2,791,628.68            | 5,637,244.20                          | 6.9%                                                    | 76,172,755.80                     |
| 021510200100        | Jigawa State Agricultural & Rural Development Authority (JARDA) | 89,862,000.00            | 4,238,006.75            | 12,420,667.75                         | 13.8%                                                   | 77,441,332.25                     |
| 021510300100        | Jigawa Agricultural Transformation Agency (JATA)                | 160,800,000.00           | 11,546,722.14           | 17,561,262.42                         | 10.9%                                                   | 143,238,737.58                    |
| <b>027000000000</b> | <b>Ministry of Livestock</b>                                    | <b>174,000,000.00</b>    | <b>3,712,571.69</b>     | <b>6,415,723.00</b>                   | <b>3.7%</b>                                             | <b>167,584,277.00</b>             |
| 027000100100        | Ministry of Livestock                                           | 142,000,000.00           | 2,552,571.69            | 4,090,723.00                          | 2.9%                                                    | 137,909,277.00                    |
| 027000200100        | Farmers and Herdsman Board                                      | 32,000,000.00            | 1,160,000.00            | 2,325,000.00                          | 7.3%                                                    | 29,675,000.00                     |

## Jigawa State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Administrative Classification

| Code                | Administrative Unit                                                 | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|---------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>022000000000</b> | <b>Ministry of Finance</b>                                          | <b>8,411,250,000.00</b>  | <b>821,306,431.77</b>   | <b>1,923,025,772.49</b>               | <b>22.9%</b>                                            | <b>6,488,224,227.51</b>           |
| 022000100100        | Ministry of Finance                                                 | 7,688,500,000.00         | 619,699,867.38          | 1,577,426,670.60                      | 20.5%                                                   | 6,111,073,329.40                  |
| 022000700100        | Office of the State Accountant General                              | 645,250,000.00           | 182,437,000.00          | 324,164,000.00                        | 50.2%                                                   | 321,086,000.00                    |
| 022000700300        | Debt Management Unit                                                | 20,000,000.00            | 13,154,000.00           | 13,154,000.00                         | 65.8%                                                   | 6,846,000.00                      |
| 022000800100        | Jigawa State Internal Revenue Service (JIRS)                        | 57,500,000.00            | 6,015,564.39            | 8,281,101.89                          | 14.4%                                                   | 49,218,898.11                     |
| <b>022200000000</b> | <b>Ministry Of Commerce, Industries and Co-operatives</b>           | <b>271,500,000.00</b>    | <b>58,249,251.54</b>    | <b>87,389,368.49</b>                  | <b>32.2%</b>                                            | <b>184,110,631.51</b>             |
| 022200100100        | Ministry of Commerce, Industries and Co-operatives                  | 237,500,000.00           | 55,989,251.54           | 81,535,138.65                         | 34.3%                                                   | 155,964,861.35                    |
| 022200200100        | Mineral Resources Development Agency                                | 6,000,000.00             | 760,000.00              | 1,150,000.00                          | 19.2%                                                   | 4,850,000.00                      |
| 022200300100        | Jigawa State Investment Promotion Agency                            | 18,000,000.00            | -                       | 791,000.00                            | 4.4%                                                    | 17,209,000.00                     |
| 022200500100        | Jigawa State Export-Trade Zone Maigatari                            | 10,000,000.00            | 1,500,000.00            | 3,913,229.84                          | 39.1%                                                   | 6,086,770.16                      |
| <b>022700000000</b> | <b>Jigawa State Agency for Youth Empowerment and Employment</b>     | <b>43,867,000.00</b>     | <b>14,320,922.36</b>    | <b>24,132,769.49</b>                  | <b>55.0%</b>                                            | <b>19,734,230.51</b>              |
| 022700100100        | Jigawa State Agency for Youth Empowerment and Employment            | 43,867,000.00            | 14,320,922.36           | 24,132,769.49                         | 55.0%                                                   | 19,734,230.51                     |
| <b>023100000000</b> | <b>Ministry of Power and Renewable Energy</b>                       | <b>1,030,000,000.00</b>  | <b>100,467,384.15</b>   | <b>697,080,243.84</b>                 | <b>67.7%</b>                                            | <b>332,919,756.16</b>             |
| 023100100100        | Ministry of Power and Energy                                        | 568,000,000.00           | 99,886,980.00           | 238,954,121.26                        | 42.1%                                                   | 329,045,878.74                    |
| 023100200100        | Rural Electricity Board                                             | 456,000,000.00           | -                       | 457,153,480.00                        | 100.3%                                                  | - 1,153,480.00                    |
| 023100300100        | Alternative Energy Agency                                           | 6,000,000.00             | 580,404.15              | 972,642.58                            | 16.2%                                                   | 5,027,357.42                      |
| <b>023400000000</b> | <b>Ministry of Works &amp; Transport</b>                            | <b>361,992,000.00</b>    | <b>55,198,530.18</b>    | <b>136,740,582.31</b>                 | <b>37.8%</b>                                            | <b>225,251,417.69</b>             |
| 023400100100        | Ministry of Works & Transport                                       | 342,200,000.00           | 51,240,530.18           | 128,824,582.31                        | 37.6%                                                   | 213,375,417.69                    |
| 023400400100        | Jigawa Roads Maintenance Agency                                     | 19,792,000.00            | 3,958,000.00            | 7,916,000.00                          | 40.0%                                                   | 11,876,000.00                     |
| <b>023800000000</b> | <b>Ministry of Budget and Economic Planning</b>                     | <b>6,854,619,000.00</b>  | <b>55,871,873.32</b>    | <b>104,213,638.32</b>                 | <b>1.5%</b>                                             | <b>6,750,405,361.68</b>           |
| 023800100100        | Ministry of Budget and Economic Planning                            | 6,624,479,000.00         | 53,475,373.32           | 91,514,698.32                         | 1.4%                                                    | 6,532,964,301.68                  |
| 023800200100        | Jigawa State Bureau of Statistics (JSBS)                            | 22,040,000.00            | 2,396,500.00            | 4,208,700.00                          | 19.1%                                                   | 17,831,300.00                     |
| 023800300100        | Economic Planning Board                                             | 150,000,000.00           | -                       | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 023800400100        | Jigawa State Residents Identity Management Agency (JISRIMA)         | 48,100,000.00            | -                       | 8,490,240.00                          | 17.7%                                                   | 39,609,760.00                     |
| 023800500100        | Jigawa State Social Investment Program Agency (JSSIPA)              | 10,000,000.00            | -                       | -                                     | 0.0%                                                    | 10,000,000.00                     |
| <b>025200000000</b> | <b>Ministry Of Water Resources</b>                                  | <b>2,865,380,000.00</b>  | <b>828,205,960.00</b>   | <b>1,329,433,410.07</b>               | <b>46.4%</b>                                            | <b>1,535,946,589.93</b>           |
| 025200100100        | Ministry of Water Resources                                         | 2,740,950,000.00         | 813,582,300.70          | 1,291,881,967.63                      | 47.1%                                                   | 1,449,068,032.37                  |
| 025210200100        | Jigawa state Water Board                                            | 63,000,000.00            | 12,095,201.92           | 31,450,188.84                         | 49.9%                                                   | 31,549,811.16                     |
| 025210300100        | Rural Water Supply and Sanitation Agency                            | 23,830,000.00            | 1,330,000.00            | 2,605,000.00                          | 10.9%                                                   | 21,225,000.00                     |
| 025210400100        | Small Town Water Supply Agency                                      | 37,600,000.00            | 1,198,457.38            | 3,496,253.60                          | 9.3%                                                    | 34,103,746.40                     |
| <b>026000000000</b> | <b>Ministry Of Land , Housing, Urban &amp; Regional Development</b> | <b>158,800,000.00</b>    | <b>10,939,154.99</b>    | <b>33,990,097.99</b>                  | <b>21.4%</b>                                            | <b>124,809,902.01</b>             |
| 026000100100        | Ministry of Lands, Housing, Urban & Regional Planning Development   | 66,600,000.00            | 4,323,800.00            | 15,459,600.00                         | 23.2%                                                   | 51,140,400.00                     |
| 026000200100        | Jigawa State Housing Authority                                      | 29,750,000.00            | -                       | -                                     | 0.0%                                                    | 29,750,000.00                     |
| 026000300100        | Urban Development Board                                             | 29,000,000.00            | -                       | 1,999,723.00                          | 6.9%                                                    | 27,000,277.00                     |
| 026000400100        | Dutse Capital Development Authority (DCDA)                          | 33,450,000.00            | 6,615,354.99            | 16,530,774.99                         | 49.4%                                                   | 16,919,225.01                     |
| <b>030000000000</b> | <b>Law &amp; Justice</b>                                            | <b>2,145,480,000.00</b>  | <b>330,982,317.77</b>   | <b>496,541,200.04</b>                 | <b>23.1%</b>                                            | <b>1,648,938,799.96</b>           |
| <b>031800000000</b> | <b>Judiciary</b>                                                    | <b>1,946,440,000.00</b>  | <b>231,895,987.69</b>   | <b>339,672,498.80</b>                 | <b>17.5%</b>                                            | <b>1,606,767,501.20</b>           |
| 031800500100        | High Court of Justice                                               | 987,500,000.00           | 199,147,917.38          | 226,260,403.29                        | 22.9%                                                   | 761,239,596.71                    |
| 031800600100        | Sharia Court of Appeal                                              | 796,500,000.00           | -                       | 37,253,474.41                         | 4.7%                                                    | 759,246,525.59                    |
| 031801100100        | Judicial Service Commission                                         | 162,440,000.00           | 32,748,070.31           | 76,158,621.10                         | 46.9%                                                   | 86,281,378.90                     |
| <b>032600000000</b> | <b>Ministry of Justice</b>                                          | <b>199,040,000.00</b>    | <b>99,086,330.08</b>    | <b>156,868,701.24</b>                 | <b>78.8%</b>                                            | <b>42,171,298.76</b>              |
| 032600100100        | Ministry of Justice                                                 | 172,000,000.00           | 99,086,330.08           | 155,823,601.24                        | 90.6%                                                   | 16,176,398.76                     |
| 032600200100        | Justice Sector and Law Reform Commission                            | 27,040,000.00            | -                       | 1,045,100.00                          | 3.9%                                                    | 25,994,900.00                     |
| <b>050000000000</b> | <b>Social</b>                                                       | <b>13,808,467,000.00</b> | <b>2,046,360,798.20</b> | <b>4,032,298,010.13</b>               | <b>29.2%</b>                                            | <b>9,776,168,989.87</b>           |
| <b>051300000000</b> | <b>Ministry of Information, Youth, Sports &amp; Culture</b>         | <b>719,850,000.00</b>    | <b>184,127,931.19</b>   | <b>384,300,823.91</b>                 | <b>53.4%</b>                                            | <b>335,549,176.09</b>             |
| 051300100100        | Ministry of Information Youths, Sports and Culture                  | 108,100,000.00           | 9,864,201.95            | 29,443,939.52                         | 27.2%                                                   | 78,656,060.48                     |
| 051300200100        | Jigawa State History and Culture Bureau                             | 20,000,000.00            | -                       | 1,230,000.00                          | 6.2%                                                    | 18,770,000.00                     |
| 051300300100        | Jigawa State Television (JTV)                                       | 40,000,000.00            | 5,400,000.00            | 5,400,000.00                          | 13.5%                                                   | 34,600,000.00                     |
| 051300400100        | Jigawa State Broadcasting Corporation (Radio)                       | 49,900,000.00            | 4,467,000.00            | 13,543,915.77                         | 27.1%                                                   | 36,356,084.23                     |
| 051300500100        | Jigawa State Printing Press                                         | 299,850,000.00           | -                       | 39,715,239.38                         | 13.2%                                                   | 260,134,760.62                    |
| 051300700100        | Jigawa State Sports Council                                         | 202,000,000.00           | 164,396,729.24          | 294,967,729.24                        | 146.0%                                                  | - 92,967,729.24                   |
| <b>051400000000</b> | <b>Ministry of Women Affairs</b>                                    | <b>234,020,000.00</b>    | <b>17,746,822.64</b>    | <b>38,118,450.60</b>                  | <b>16.3%</b>                                            | <b>195,901,549.40</b>             |
| 051400100100        | Ministry of Women Affairs & Social Development                      | 180,000,000.00           | 9,976,123.39            | 16,926,123.39                         | 9.4%                                                    | 163,073,876.61                    |
| 051400200100        | Jigawa State Rehabilitation Board                                   | 54,020,000.00            | 7,770,699.25            | 21,192,327.21                         | 39.2%                                                   | 32,827,672.79                     |

## Jigawa State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Administrative Classification

| Code                | Administrative Unit                                                   | 2026 Original Budget    | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-----------------------------------------------------------------------|-------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>051700000000</b> | <b>Ministry of Basic Education</b>                                    | <b>1,537,050,000.00</b> | <b>15,091,496.23</b>    | <b>104,365,442.22</b>                 | <b>6.8%</b>                                             | <b>1,432,684,557.78</b>           |
| 051700100100        | Ministry of Basic Education                                           | 245,600,000.00          | 9,947,500.00            | 24,172,400.00                         | 9.8%                                                    | 221,427,600.00                    |
| 051700200100        | Agency for Mass Education                                             | 7,000,000.00            | 1,243,669.98            | 2,186,027.63                          | 31.2%                                                   | 4,813,972.37                      |
| 051700300100        | Nomadic Education Agency                                              | 22,000,000.00           | 3,315,000.00            | 6,629,999.40                          | 30.1%                                                   | 15,370,000.60                     |
| 051700400100        | Library Board                                                         | 6,000,000.00            | 585,326.25              | 1,170,326.25                          | 19.5%                                                   | 4,829,673.75                      |
| 051700500100        | State Universal Basic Education Board (SUBEB)                         | 762,200,000.00          | -                       | 68,079,917.33                         | 8.9%                                                    | 694,120,082.67                    |
| 051700500300        | Local Education Authority (LEA)                                       | 150,000,000.00          | -                       | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 051700600100        | Jigawa State Tsangaya Education Board                                 | 344,250,000.00          | -                       | 2,126,771.61                          | 0.6%                                                    | 342,123,228.39                    |
| <b>056300000000</b> | <b>Ministry of Higher Education, Science &amp; Technology</b>         | <b>7,484,295,000.00</b> | <b>1,202,548,825.33</b> | <b>2,232,422,863.71</b>               | <b>29.8%</b>                                            | <b>5,251,872,136.29</b>           |
| 056300100100        | Ministry of Higher Education, Science & Technology                    | 354,600,000.00          | 20,190,710.00           | 63,723,316.17                         | 18.0%                                                   | 290,876,683.83                    |
| 056300200100        | Jigawa State Educational Quality Assurance Agency (JISEQAA)           | 203,800,000.00          | -                       | 40,898,200.00                         | 20.1%                                                   | 162,901,800.00                    |
| 056300300100        | Science & Technical Education Board                                   | 331,250,000.00          | 140,445,220.00          | 206,252,820.00                        | 62.3%                                                   | 124,997,180.00                    |
| 056300400100        | Jigawa State Scholarship Board                                        | 26,300,000.00           | 850,499.34              | 2,150,996.91                          | 8.2%                                                    | 24,149,003.09                     |
| 056300500100        | Islamic Education Bureau                                              | 1,265,646,000.00        | 15,376,166.42           | 33,432,866.42                         | 2.6%                                                    | 1,232,213,133.58                  |
| 056300600100        | Jigawa State Information Technology and Digital Economy Agency        | 37,300,000.00           | 8,890,547.90            | 13,789,907.90                         | 37.0%                                                   | 23,510,092.10                     |
| 056300700100        | Jigawa State Senior Secondary Education Board (JSSSEB)                | 200,000,000.00          | -                       | 16,675,000.00                         | 8.3%                                                    | 183,325,000.00                    |
| 056300800100        | Jigawa State Education Resources Agency (JERA)                        | 1,613,500,000.00        | 402,282,370.00          | 800,651,370.00                        | 49.6%                                                   | 812,848,630.00                    |
| 056300900100        | Jigawa State Teachers Development Agency                              | 108,300,000.00          | -                       | -                                     | 0.0%                                                    | 108,300,000.00                    |
| 056301000100        | Dutse Model / Capital School                                          | 260,469,000.00          | 64,760,779.00           | 136,922,432.00                        | 52.6%                                                   | 123,546,568.00                    |
| 056301100100        | Bamaina Academy                                                       | 25,000,000.00           | 2,121,456.15            | 3,730,624.77                          | 14.9%                                                   | 21,269,375.23                     |
| 056301200100        | Jigawa State College of Education                                     | 151,200,000.00          | 7,572,390.00            | 14,329,191.90                         | 9.5%                                                    | 136,870,808.10                    |
| 056301300100        | Jigawa State College of Education and Legal Studies                   | 149,500,000.00          | 25,657,063.10           | 32,440,242.55                         | 21.7%                                                   | 117,059,757.45                    |
| 056301400100        | Jigawa State College of Remedial and Advanced Studies                 | 69,050,000.00           | -                       | 4,113,586.22                          | 6.0%                                                    | 64,936,413.78                     |
| 056301500100        | Jigawa State Polytechnic Dutse                                        | 195,500,000.00          | 72,463,157.55           | 91,860,347.55                         | 47.0%                                                   | 103,639,652.45                    |
| 056301600100        | Binyaminu Usman Polytechnic Hadejia                                   | 168,000,000.00          | 14,296,951.03           | 18,391,259.69                         | 10.9%                                                   | 149,608,740.31                    |
| 056301700100        | Jigawa State Polytechnic for Information and Communication Technology | 233,880,000.00          | 20,566,261.41           | 32,048,406.41                         | 13.7%                                                   | 201,831,593.59                    |
| 056301800100        | Sule Lamido University Khafin Hausa                                   | 1,176,000,000.00        | 320,761,282.88          | 522,081,695.74                        | 44.4%                                                   | 653,918,304.26                    |
| 056301900100        | Khadija University Majia                                              | 915,000,000.00          | 86,313,970.55           | 198,930,599.48                        | 21.7%                                                   | 716,069,400.52                    |
| <b>052100000000</b> | <b>Ministry of Health</b>                                             | <b>3,263,752,000.00</b> | <b>421,921,158.39</b>   | <b>907,692,922.73</b>                 | <b>27.8%</b>                                            | <b>2,356,059,077.27</b>           |
| 052100100100        | Ministry of Health                                                    | 599,216,000.00          | 11,456,449.57           | 107,853,764.93                        | 18.0%                                                   | 491,362,235.07                    |
| 052100400200        | Babura General Hospital                                               | 136,900,000.00          | 41,094,272.48           | 48,296,272.48                         | 35.3%                                                   | 88,603,727.52                     |
| 052100400300        | Birnin Kudu General Hospital                                          | 103,670,000.00          | -                       | 31,107,977.41                         | 30.0%                                                   | 72,562,022.59                     |
| 052100400400        | Birniwa General Hospital                                              | 91,490,000.00           | 20,301,480.96           | 37,162,189.16                         | 40.6%                                                   | 54,327,810.84                     |
| 052100400500        | Dutse General Hospital                                                | 183,690,000.00          | 92,039,513.10           | 110,226,404.33                        | 60.0%                                                   | 73,463,595.67                     |
| 052100400600        | Gumel General Hospital                                                | 224,590,000.00          | 49,079,578.77           | 109,057,523.62                        | 48.6%                                                   | 115,532,476.38                    |
| 052100400700        | Gwaram Cottage Hospital                                               | 86,558,000.00           | 20,818,380.18           | 21,268,380.18                         | 24.6%                                                   | 65,289,619.82                     |
| 052100400800        | Hadejia General Hospital                                              | 239,950,000.00          | 53,709,800.00           | 92,781,700.00                         | 38.7%                                                   | 147,168,300.00                    |
| 052100400900        | Hadejia Tuberculosis and Leprosy Hospital                             | 30,000,000.00           | -                       | 3,197,000.00                          | 10.7%                                                   | 26,803,000.00                     |
| 052100401000        | Jahun General Hospital                                                | 202,352,000.00          | -                       | 51,768,983.70                         | 25.6%                                                   | 150,583,016.30                    |
| 052100401100        | Kafin Hausa (Bulangu) Cottage Hospital                                | 50,000,000.00           | 8,885,395.00            | 11,807,795.00                         | 23.6%                                                   | 38,192,205.00                     |
| 052100401200        | Kafin Hausa General Hospital                                          | 100,411,000.00          | 27,085,581.85           | 52,210,049.79                         | 52.0%                                                   | 48,200,950.21                     |
| 052100401300        | Kazaure General Hospital                                              | 173,900,000.00          | -                       | 43,052,200.00                         | 24.8%                                                   | 130,847,800.00                    |
| 052100401400        | Kazaure Psychiatric Hospital                                          | 7,635,000.00            | -                       | 300,000.00                            | 3.9%                                                    | 7,335,000.00                      |
| 052100401500        | Ringim General Hospital                                               | 137,220,000.00          | 40,781,120.41           | 74,279,286.48                         | 54.1%                                                   | 62,940,713.52                     |
| 052100500100        | Office of the Provost College of Nursing Science                      | 88,450,000.00           | 936,355.93              | 2,613,055.93                          | 3.0%                                                    | 85,836,944.07                     |
| 052100500200        | College of Nursing Science Birnin Kudu                                | 88,350,000.00           | 1,963,933.25            | 13,888,633.25                         | 15.7%                                                   | 74,461,366.75                     |
| 052100500300        | College of Nursing Science Hadejia                                    | 63,500,000.00           | 3,731,500.00            | 5,502,500.00                          | 8.7%                                                    | 57,997,500.00                     |
| 052100500400        | College of Nursing Science Babura                                     | 68,300,000.00           | -                       | 9,964,604.02                          | 14.6%                                                   | 58,335,395.98                     |
| 052100600100        | College of Health Science and Technology Jahun                        | 444,370,000.00          | 32,223,819.83           | 63,540,625.39                         | 14.3%                                                   | 380,829,374.61                    |
| 052100700100        | Primary Health Care Development Agency                                | 143,200,000.00          | 17,813,977.06           | 17,813,977.06                         | 12.4%                                                   | 125,386,022.94                    |
| <b>053500000000</b> | <b>Ministry of Environment and Climate Change</b>                     | <b>126,200,000.00</b>   | <b>4,961,793.00</b>     | <b>12,940,396.23</b>                  | <b>10.3%</b>                                            | <b>113,259,603.77</b>             |
| 053500100100        | Ministry of Environment and Climate Change                            | 65,000,000.00           | 4,961,793.00            | 6,323,586.00                          | 9.7%                                                    | 58,676,414.00                     |
| 053500200100        | Jigawa State Rural Access Roads Authority (JIRARA)                    | 10,000,000.00           | -                       | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 053500300100        | Jigawa State Environmental Protection Agency (JISEPA)                 | 51,200,000.00           | -                       | 6,616,810.23                          | 12.9%                                                   | 44,583,189.77                     |
| <b>055100000000</b> | <b>Ministry for Local Government and Community Development</b>        | <b>443,300,000.00</b>   | <b>199,962,771.42</b>   | <b>352,457,110.73</b>                 | <b>79.5%</b>                                            | <b>90,842,889.27</b>              |
| 055100100100        | Ministry for Local Government and Community Development               | 443,300,000.00          | 199,962,771.42          | 352,457,110.73                        | 79.5%                                                   | 90,842,889.27                     |

**Table 7: Capital Expenditure by Administrative Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Administrative Classification

| Code                | Administrative Unit                                             | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-----------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|                     | <b>Total Capital Expenditure</b>                                | <b>689,823,000,000.00</b> | <b>43,520,317,598.41</b> | <b>104,136,212,008.47</b>             | <b>15.1%</b>                                            | <b>585,686,787,991.53</b>         |
| <b>010000000000</b> | <b>Administrative</b>                                           | <b>37,857,490,000.00</b>  | <b>738,600,614.33</b>    | <b>1,586,235,573.30</b>               | <b>4.2%</b>                                             | <b>36,271,254,426.70</b>          |
| <b>011100000000</b> | <b>Government House</b>                                         | <b>7,340,700,000.00</b>   | <b>261,226,999.50</b>    | <b>835,417,612.12</b>                 | <b>11.4%</b>                                            | <b>6,505,282,387.88</b>           |
| 011100100100        | Government House                                                | 5,100,000,000.00          | 8,961,280.64             | 454,422,666.09                        | 8.9%                                                    | 4,645,577,333.91                  |
| 011100100200        | Deputy Governor's Office                                        | 250,000,000.00            | -                        | -                                     | 0.0%                                                    | 250,000,000.00                    |
| 011101000100        | Due Process & Project Monitoring Bureau                         | 80,000,000.00             | -                        | -                                     | 0.0%                                                    | 80,000,000.00                     |
| 011103700100        | Pilgrim Welfare Agency                                          | 200,000,000.00            | 200,000,000.00           | 200,000,000.00                        | 100.0%                                                  | -                                 |
| 011100800100        | Jigawa State Agency for the Control of AIDS                     | 175,800,000.00            | -                        | 2,000,000.00                          | 1.1%                                                    | 173,800,000.00                    |
| 011100900100        | Jigawa State Public Complaints and Anti Corruption Commission   | 294,900,000.00            | 16,865,000.00            | 16,865,000.00                         | 5.7%                                                    | 278,035,000.00                    |
| 011100700100        | Jigawa State Research Institute                                 | 1,240,000,000.00          | 35,400,718.86            | 162,129,946.03                        | 13.1%                                                   | 1,077,870,053.97                  |
| <b>016100000000</b> | <b>Office of the Secretary to the State Government</b>          | <b>17,816,500,000.00</b>  | <b>-</b>                 | <b>124,525,606.35</b>                 | <b>0.7%</b>                                             | <b>17,691,974,393.65</b>          |
| 016100100100        | Office of the SSG Admin & Finance Directorate                   | 524,000,000.00            | -                        | -                                     | 0.0%                                                    | 524,000,000.00                    |
| 016100200100        | Chieftaincy & Religious Affairs Department                      | 4,357,000,000.00          | -                        | 62,504,106.35                         | 1.4%                                                    | 4,294,495,893.65                  |
| 016100300100        | Research, Evaluation and Political Affairs Directorate          | 206,500,000.00            | -                        | -                                     | 0.0%                                                    | 206,500,000.00                    |
| 016100400100        | Special Service Directorate                                     | 10,700,000,000.00         | -                        | 62,021,500.00                         | 0.6%                                                    | 10,637,978,500.00                 |
| 016100600100        | Jigawa State Hisbah Board                                       | 2,029,000,000.00          | -                        | -                                     | 0.0%                                                    | 2,029,000,000.00                  |
| <b>015400000000</b> | <b>Ministry of Humanitarian and Special Duties</b>              | <b>5,516,290,000.00</b>   | <b>102,111,000.00</b>    | <b>110,165,065.00</b>                 | <b>2.0%</b>                                             | <b>5,406,124,935.00</b>           |
| 015400100100        | Ministry of Humanitarian and Special Duties                     | 1,904,700,000.00          | 102,111,000.00           | 110,165,065.00                        | 5.8%                                                    | 1,794,534,935.00                  |
| 015400200100        | State Emergency Management Agency                               | 2,627,000,000.00          | -                        | -                                     | 0.0%                                                    | 2,627,000,000.00                  |
| 015400400100        | Fire Service Directorate                                        | 984,590,000.00            | -                        | -                                     | 0.0%                                                    | 984,590,000.00                    |
| <b>011200000000</b> | <b>State House of Assembly</b>                                  | <b>1,330,000,000.00</b>   | <b>11,000,000.00</b>     | <b>111,000,000.00</b>                 | <b>8.3%</b>                                             | <b>1,219,000,000.00</b>           |
| 011200300100        | State House of Assembly                                         | 1,330,000,000.00          | 11,000,000.00            | 111,000,000.00                        | 8.3%                                                    | 1,219,000,000.00                  |
| <b>012500000000</b> | <b>Office of the Head of State Civil Service</b>                | <b>4,626,000,000.00</b>   | <b>116,774,212.67</b>    | <b>116,774,212.67</b>                 | <b>2.5%</b>                                             | <b>4,509,225,787.33</b>           |
| 012500100100        | Office of the Head of State Civil Service                       | 4,506,000,000.00          | 116,774,212.67           | 116,774,212.67                        | 2.6%                                                    | 4,389,225,787.33                  |
| 012500400100        | Manpower Development Institute                                  | 100,000,000.00            | -                        | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 012500500100        | Directorate of Pension Administration                           | 20,000,000.00             | -                        | -                                     | 0.0%                                                    | 20,000,000.00                     |
| <b>014000000000</b> | <b>Office of the Auditor General</b>                            | <b>740,000,000.00</b>     | <b>180,538,402.16</b>    | <b>221,403,077.16</b>                 | <b>29.9%</b>                                            | <b>518,596,922.84</b>             |
| 014000100100        | Office of the State Auditor General                             | 250,000,000.00            | 112,666,000.00           | 112,666,000.00                        | 45.1%                                                   | 137,334,000.00                    |
| 014000200100        | Office of the Auditor General Local Government Audit            | 440,000,000.00            | 67,872,402.16            | 108,737,077.16                        | 24.7%                                                   | 331,262,922.84                    |
| 014000300100        | Audit Service Commission                                        | 50,000,000.00             | -                        | -                                     | 0.0%                                                    | 50,000,000.00                     |
| <b>014700000000</b> | <b>Civil Service Commission</b>                                 | <b>182,500,000.00</b>     | <b>1,450,000.00</b>      | <b>1,450,000.00</b>                   | <b>0.8%</b>                                             | <b>181,050,000.00</b>             |
| 014700100100        | Civil Service Commission                                        | 182,500,000.00            | 1,450,000.00             | 1,450,000.00                          | 0.8%                                                    | 181,050,000.00                    |
| <b>014800000000</b> | <b>State Independent Electoral Commission</b>                   | <b>95,500,000.00</b>      | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>95,500,000.00</b>              |
| 014800100100        | State Independent Electoral Commission                          | 95,500,000.00             | -                        | -                                     | 0.0%                                                    | 95,500,000.00                     |
| <b>014900000000</b> | <b>Local Government Service Commission</b>                      | <b>210,000,000.00</b>     | <b>65,500,000.00</b>     | <b>65,500,000.00</b>                  | <b>31.2%</b>                                            | <b>144,500,000.00</b>             |
| 014900100100        | Local Government Service Commission                             | 210,000,000.00            | 65,500,000.00            | 65,500,000.00                         | 31.2%                                                   | 144,500,000.00                    |
| <b>020000000000</b> | <b>Economic</b>                                                 | <b>393,003,360,000.00</b> | <b>26,585,699,034.11</b> | <b>67,090,969,553.09</b>              | <b>17.1%</b>                                            | <b>325,912,390,446.91</b>         |
| <b>021500000000</b> | <b>Ministry of Agriculture &amp; Natural Resources</b>          | <b>56,243,100,000.00</b>  | <b>473,099,635.40</b>    | <b>1,464,854,117.93</b>               | <b>2.6%</b>                                             | <b>54,778,245,882.07</b>          |
| 021500100100        | Ministry of Agriculture & Natural Resources                     | 11,402,000,000.00         | 256,674,348.34           | 256,674,348.34                        | 2.3%                                                    | 11,145,325,651.66                 |
| 021510200100        | Jigawa State Agricultural & Rural Development Authority (JARDA) | 8,845,000,000.00          | -                        | -                                     | 0.0%                                                    | 8,845,000,000.00                  |
| 021510300100        | Jigawa Agricultural Transformation Agency (JATA)                | 35,996,100,000.00         | 216,425,287.06           | 1,208,179,769.59                      | 3.4%                                                    | 34,787,920,230.41                 |
| <b>027000000000</b> | <b>Ministry of Livestock</b>                                    | <b>17,685,000,000.00</b>  | <b>81,542,898.00</b>     | <b>282,028,548.00</b>                 | <b>1.6%</b>                                             | <b>17,402,971,452.00</b>          |
| 027000100100        | Ministry of Livestock                                           | 16,685,000,000.00         | 81,542,898.00            | 282,028,548.00                        | 1.7%                                                    | 16,402,971,452.00                 |
| 027000200100        | Farmers and Herdsman Board                                      | 1,000,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| <b>022000000000</b> | <b>Ministry of Finance</b>                                      | <b>19,145,000,000.00</b>  | <b>-</b>                 | <b>2,050,000,000.00</b>               | <b>10.7%</b>                                            | <b>17,095,000,000.00</b>          |
| 022000100100        | Ministry of Finance                                             | 16,910,000,000.00         | -                        | 1,750,000,000.00                      | 10.3%                                                   | 15,160,000,000.00                 |
| 022000700300        | Debt Management Unit                                            | 2,000,000,000.00          | -                        | 300,000,000.00                        | 15.0%                                                   | 1,700,000,000.00                  |
| 022000800100        | Jigawa State Internal Revenue Service (JIRS)                    | 235,000,000.00            | -                        | -                                     | 0.0%                                                    | 235,000,000.00                    |
| <b>022200000000</b> | <b>Ministry Of Commerce, Industries and Co-operatives</b>       | <b>17,077,765,000.00</b>  | <b>1,668,442,916.50</b>  | <b>2,159,129,674.67</b>               | <b>12.6%</b>                                            | <b>14,918,635,325.33</b>          |
| 022200100100        | Ministry of Commerce, Industries and Co-operatives              | 11,116,000,000.00         | 454,355,091.11           | 795,094,120.28                        | 7.2%                                                    | 10,320,905,879.72                 |
| 022200200100        | Mineral Resources Development Agency                            | 2,348,400,000.00          | 1,056,350,351.74         | 1,056,350,351.74                      | 45.0%                                                   | 1,292,049,648.26                  |
| 022200300100        | Jigawa State Investment Promotion Agency                        | 613,365,000.00            | -                        | 13,747,729.00                         | 2.2%                                                    | 599,617,271.00                    |
| 022200500100        | Jigawa State Export-Trade Zone Maigatari                        | 3,000,000,000.00          | 157,737,473.65           | 293,937,473.65                        | 9.8%                                                    | 2,706,062,526.35                  |
| <b>022700000000</b> | <b>Jigawa State Agency for Youth Empowerment and Employment</b> | <b>12,682,000,000.00</b>  | <b>1,672,031,887.80</b>  | <b>2,506,822,678.44</b>               | <b>19.8%</b>                                            | <b>10,175,177,321.56</b>          |
| 022700100100        | Jigawa State Agency for Youth Empowerment and Employment        | 12,682,000,000.00         | 1,672,031,887.80         | 2,506,822,678.44                      | 19.8%                                                   | 10,175,177,321.56                 |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Administrative Classification

| Code                | Administrative Unit                                                 | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|---------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>023100000000</b> | <b>Ministry of Power and Renewable Energy</b>                       | <b>49,843,604,000.00</b>  | <b>5,406,065,226.16</b>  | <b>7,425,860,545.13</b>               | <b>14.9%</b>                                            | <b>42,417,743,454.87</b>          |
| 023100100100        | Ministry of Power and Energy                                        | 41,012,300,000.00         | 4,176,925,262.25         | 4,562,511,992.52                      | 11.1%                                                   | 36,449,788,007.48                 |
| 023100200100        | Rural Electricity Board                                             | 4,792,000,000.00          | 1,229,139,963.91         | 2,513,330,886.99                      | 52.4%                                                   | 2,278,669,113.01                  |
| 023100300100        | Alternative Energy Agency                                           | 4,039,304,000.00          | -                        | 350,017,665.62                        | 8.7%                                                    | 3,689,286,334.38                  |
| <b>023400000000</b> | <b>Ministry of Works &amp; Transport</b>                            | <b>186,370,000,000.00</b> | <b>15,531,901,053.30</b> | <b>47,902,926,393.67</b>              | <b>25.7%</b>                                            | <b>138,467,073,606.33</b>         |
| 023400100100        | Ministry of Works & Transport                                       | 161,336,000,000.00        | 13,031,997,316.68        | 41,792,234,407.55                     | 25.9%                                                   | 119,543,765,592.45                |
| 023400400100        | Jigawa Roads Maintenance Agency                                     | 25,034,000,000.00         | 2,499,903,736.62         | 6,110,691,986.12                      | 24.4%                                                   | 18,923,308,013.88                 |
| <b>023800000000</b> | <b>Ministry of Budget and Economic Planning</b>                     | <b>4,207,056,000.00</b>   | <b>966,200.00</b>        | <b>128,401,700.00</b>                 | <b>3.1%</b>                                             | <b>4,078,654,300.00</b>           |
| 023800100100        | Ministry of Budget and Economic Planning                            | 2,859,056,000.00          | -                        | -                                     | 0.0%                                                    | 2,859,056,000.00                  |
| 023800200100        | Jigawa State Bureau of Statistics (JSBS)                            | 745,000,000.00            | 966,200.00               | 42,130,200.00                         | 5.7%                                                    | 702,869,800.00                    |
| 023800400100        | Jigawa State Residents Identity Management Agency (JISRIMA)         | 553,000,000.00            | -                        | 86,271,500.00                         | 15.6%                                                   | 466,728,500.00                    |
| 023800500100        | Jigawa State Social Investment Program Agency (JSSIPA)              | 50,000,000.00             | -                        | -                                     | 0.0%                                                    | 50,000,000.00                     |
| <b>025200000000</b> | <b>Ministry Of Water Resources</b>                                  | <b>21,840,630,000.00</b>  | <b>1,573,018,832.48</b>  | <b>2,442,222,104.27</b>               | <b>11.2%</b>                                            | <b>19,398,407,895.73</b>          |
| 025200100100        | Ministry of Water Resources                                         | 11,693,426,000.00         | 730,946,746.03           | 750,651,746.03                        | 6.4%                                                    | 10,942,774,253.97                 |
| 025210200100        | Jigawa state Water Board                                            | 2,551,475,000.00          | 394,275,440.10           | 865,210,391.20                        | 33.9%                                                   | 1,686,264,608.80                  |
| 025210300100        | Rural Water Supply and Sanitation Agency                            | 4,161,369,000.00          | 235,498,266.35           | 507,106,532.85                        | 12.2%                                                   | 3,654,262,467.15                  |
| 025210400100        | Small Town Water Supply Agency                                      | 3,434,360,000.00          | 212,298,380.00           | 319,253,434.19                        | 9.3%                                                    | 3,115,106,565.81                  |
| <b>026000000000</b> | <b>Ministry Of Land , Housing, Urban &amp; Regional Development</b> | <b>7,909,205,000.00</b>   | <b>178,630,384.47</b>    | <b>728,723,790.98</b>                 | <b>9.2%</b>                                             | <b>7,180,481,209.02</b>           |
| 026000100100        | Ministry of Lands, Housing, Urban & Regional Planning Development   | 3,811,120,000.00          | 178,630,384.47           | 728,723,790.98                        | 19.1%                                                   | 3,082,396,209.02                  |
| 026000200100        | Jigawa State Housing Authority                                      | 2,128,500,000.00          | -                        | -                                     | 0.0%                                                    | 2,128,500,000.00                  |
| 026000300100        | Urban Development Board                                             | 969,585,000.00            | -                        | -                                     | 0.0%                                                    | 969,585,000.00                    |
| 026000400100        | Dutse Capital Development Authority (DCDA)                          | 1,000,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,000,000,000.00                  |
| <b>030000000000</b> | <b>Law &amp; Justice</b>                                            | <b>5,930,000,000.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>5,930,000,000.00</b>           |
| <b>031800000000</b> | <b>Judiciary</b>                                                    | <b>5,444,500,000.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>5,444,500,000.00</b>           |
| 031800500100        | High Court of Justice                                               | 3,694,500,000.00          | -                        | -                                     | 0.0%                                                    | 3,694,500,000.00                  |
| 031800600100        | Sharia Court of Appeal                                              | 1,490,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,490,000,000.00                  |
| 031801100100        | Judicial Service Commission                                         | 260,000,000.00            | -                        | -                                     | 0.0%                                                    | 260,000,000.00                    |
| <b>032600000000</b> | <b>Ministry of Justice</b>                                          | <b>485,500,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>485,500,000.00</b>             |
| 032600100100        | Ministry of Justice                                                 | 435,500,000.00            | -                        | -                                     | 0.0%                                                    | 435,500,000.00                    |
| 032600200100        | Justice Sector and Law Reform Commission                            | 50,000,000.00             | -                        | -                                     | 0.0%                                                    | 50,000,000.00                     |
| <b>050000000000</b> | <b>Social</b>                                                       | <b>253,032,150,000.00</b> | <b>16,196,017,949.97</b> | <b>35,459,006,882.08</b>              | <b>14.0%</b>                                            | <b>217,573,143,117.92</b>         |
| <b>051300000000</b> | <b>Ministry of Information, Youth, Sports &amp; Culture</b>         | <b>2,833,050,000.00</b>   | <b>29,043,120.39</b>     | <b>170,714,177.21</b>                 | <b>6.0%</b>                                             | <b>2,662,335,822.79</b>           |
| 051300100100        | Ministry of Information Youths, Sports and Culture                  | 450,150,000.00            | -                        | -                                     | 0.0%                                                    | 450,150,000.00                    |
| 051300200100        | Jigawa State History and Culture Bureau                             | 35,500,000.00             | -                        | -                                     | 0.0%                                                    | 35,500,000.00                     |
| 051300300100        | Jigawa State Television (JTV)                                       | 372,400,000.00            | -                        | 31,000,000.00                         | 8.3%                                                    | 341,400,000.00                    |
| 051300400100        | Jigawa State Broadcasting Corporation (Radio)                       | 1,105,000,000.00          | -                        | 110,671,056.82                        | 10.0%                                                   | 994,328,943.18                    |
| 051300500100        | Jigawa State Printing Press                                         | 300,000,000.00            | -                        | -                                     | 0.0%                                                    | 300,000,000.00                    |
| 051300700100        | Jigawa State Sports Council                                         | 570,000,000.00            | 29,043,120.39            | 29,043,120.39                         | 5.1%                                                    | 540,956,879.61                    |
| <b>051400000000</b> | <b>Ministry of Women Affairs</b>                                    | <b>13,942,500,000.00</b>  | <b>864,149,974.40</b>    | <b>1,125,656,974.40</b>               | <b>8.1%</b>                                             | <b>12,816,843,025.60</b>          |
| 051400100100        | Ministry of Women Affairs & Social Development                      | 10,579,500,000.00         | 552,689,974.40           | 556,287,974.40                        | 5.3%                                                    | 10,023,212,025.60                 |
| 051400200100        | Jigawa State Rehabilitation Board                                   | 3,363,000,000.00          | 311,460,000.00           | 569,369,000.00                        | 16.9%                                                   | 2,793,631,000.00                  |
| <b>051700000000</b> | <b>Ministry of Basic Education</b>                                  | <b>48,485,988,000.00</b>  | <b>1,739,335,042.42</b>  | <b>3,364,322,681.51</b>               | <b>6.9%</b>                                             | <b>45,121,665,318.49</b>          |
| 051700100100        | Ministry of Basic Education                                         | 15,663,000,000.00         | 1,279,930,697.96         | 1,279,930,697.96                      | 8.2%                                                    | 14,383,069,302.04                 |
| 051700200100        | Agency for Mass Education                                           | 400,000,000.00            | 59,859,000.00            | 59,859,000.00                         | 15.0%                                                   | 340,141,000.00                    |
| 051700300100        | Nomadic Education Agency                                            | 923,144,000.00            | 25,181,878.46            | 25,181,878.46                         | 2.7%                                                    | 897,962,121.54                    |
| 051700400100        | Library Board                                                       | 80,000,000.00             | -                        | -                                     | 0.0%                                                    | 80,000,000.00                     |
| 051700500100        | State Universal Basic Education Board (SUBEB)                       | 27,824,844,000.00         | -                        | 1,624,987,639.09                      | 5.8%                                                    | 26,199,856,360.91                 |
| 051700600100        | Jigawa State Tsangaya Education Board                               | 3,595,000,000.00          | 374,363,466.00           | 374,363,466.00                        | 10.4%                                                   | 3,220,636,534.00                  |
| <b>056300000000</b> | <b>Ministry of Higher Education, Science &amp; Technology</b>       | <b>99,076,778,000.00</b>  | <b>7,752,005,094.91</b>  | <b>19,547,884,708.00</b>              | <b>19.7%</b>                                            | <b>79,528,893,292.00</b>          |
| 056300100100        | Ministry of Higher Education, Science & Technology                  | 20,628,500,000.00         | 5,084,413,403.04         | 13,803,788,109.34                     | 66.9%                                                   | 6,824,711,890.66                  |
| 056300200100        | Jigawa State Educational Quality Assurance Agency (JISEQAA)         | 525,700,000.00            | -                        | -                                     | 0.0%                                                    | 525,700,000.00                    |
| 056300300100        | Science & Technical Education Board                                 | 7,194,000,000.00          | 671,297,162.86           | 671,297,162.86                        | 9.3%                                                    | 6,522,702,837.14                  |
| 056300400100        | Jigawa State Scholarship Board                                      | 10,000,000,000.00         | 257,545,116.00           | 981,689,235.00                        | 9.8%                                                    | 9,018,310,765.00                  |
| 056300500100        | Islamic Education Bureau                                            | 2,395,500,000.00          | -                        | -                                     | 0.0%                                                    | 2,395,500,000.00                  |
| 056300600100        | Jigawa State Information Technology and Digital Economy Agency      | 3,259,800,000.00          | 100,207,200.00           | 100,207,200.00                        | 3.1%                                                    | 3,159,592,800.00                  |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Administrative Classification

| Code                | Administrative Unit                                                   | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|-----------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| 056300700100        | Jigawa State Senior Secondary Education Board (JSSSEB)                | 12,030,000,000.00        | -                       | 561,361,395.00                        | 4.7%                                                    | 11,468,638,605.00                 |
| 056300800100        | Jigawa State Education Resources Agency (JERA)                        | 47,600,000.00            | -                       | -                                     | 0.0%                                                    | 47,600,000.00                     |
| 056300900100        | Jigawa State Teachers Development Agency                              | 1,030,000,000.00         | -                       | -                                     | 0.0%                                                    | 1,030,000,000.00                  |
| 056301000100        | Dutse Model / Capital School                                          | 204,000,000.00           | -                       | -                                     | 0.0%                                                    | 204,000,000.00                    |
| 056301100100        | BamaIna Academy                                                       | 186,500,000.00           | -                       | -                                     | 0.0%                                                    | 186,500,000.00                    |
| 056301200100        | Jigawa State College of Education                                     | 964,200,000.00           | -                       | -                                     | 0.0%                                                    | 964,200,000.00                    |
| 056301300100        | Jigawa State College of Education and Legal Studies                   | 5,185,976,000.00         | 8,797,158.88            | 25,797,158.88                         | 0.5%                                                    | 5,160,178,841.12                  |
| 056301400100        | Jigawa State College of Remedial and Advanced Studies                 | 830,000,000.00           | -                       | -                                     | 0.0%                                                    | 830,000,000.00                    |
| 056301500100        | Jigawa State Polytechnic Dutse                                        | 2,618,000,000.00         | -                       | -                                     | 0.0%                                                    | 2,618,000,000.00                  |
| 056301600100        | Binyaminu Usman Polytechnic Hadejia                                   | 3,000,000,000.00         | 1,302,876,500.00        | 2,125,259,558.71                      | 70.8%                                                   | 874,740,441.29                    |
| 056301700100        | Jigawa State Polytechnic for Information and Communication Technology | 3,000,000,000.00         | -                       | -                                     | 0.0%                                                    | 3,000,000,000.00                  |
| 056301800100        | Sule Lamido University Kafin Hausa                                    | 22,977,002,000.00        | 326,868,554.13          | 1,278,484,888.21                      | 5.6%                                                    | 21,698,517,111.79                 |
| 056301900100        | Khadija University Majia                                              | 3,000,000,000.00         | -                       | -                                     | 0.0%                                                    | 3,000,000,000.00                  |
| <b>052100000000</b> | <b>Ministry of Health</b>                                             | <b>50,851,795,000.00</b> | <b>5,007,901,843.38</b> | <b>8,343,641,659.25</b>               | <b>16.4%</b>                                            | <b>42,508,153,340.75</b>          |
| 052100100100        | Ministry of Health                                                    | 27,238,650,000.00        | 2,412,795,503.19        | 5,064,345,400.19                      | 18.6%                                                   | 22,174,304,599.81                 |
| 052100500100        | Office of the Provost College of Nursing Science                      | 2,740,000,000.00         | 158,272,457.00          | 158,272,457.00                        | 5.8%                                                    | 2,581,727,543.00                  |
| 052100600100        | College of Health Science and Technology Jahun                        | 800,000,000.00           | -                       | -                                     | 0.0%                                                    | 800,000,000.00                    |
| 052100700100        | Primary Health Care Development Agency                                | 20,073,145,000.00        | 2,436,833,883.19        | 3,121,023,802.06                      | 15.5%                                                   | 16,952,121,197.94                 |
| <b>053500000000</b> | <b>Ministry of Environment and Climate Change</b>                     | <b>35,589,241,000.00</b> | <b>782,931,715.91</b>   | <b>2,873,163,126.15</b>               | <b>8.1%</b>                                             | <b>32,716,077,873.85</b>          |
| 053500100100        | Ministry of Environment and Climate Change                            | 35,137,241,000.00        | 782,931,715.91          | 2,873,163,126.15                      | 8.2%                                                    | 32,264,077,873.85                 |
| 053500300100        | Jigawa State Environmental Protection Agency (JISEPA)                 | 452,000,000.00           | -                       | -                                     | 0.0%                                                    | 452,000,000.00                    |
| <b>055100000000</b> | <b>Ministry for Local Government and Community Development</b>        | <b>2,252,798,000.00</b>  | <b>20,651,158.56</b>    | <b>33,623,555.56</b>                  | <b>1.5%</b>                                             | <b>2,219,174,444.44</b>           |
| 055100100100        | Ministry for Local Government and Community Development               | 2,252,798,000.00         | 20,651,158.56           | 33,623,555.56                         | 1.5%                                                    | 2,219,174,444.44                  |

**Table 8: Other Expenditure by Administrative Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Other Expenditure by Administrative Classification

| Code         | Administrative Unit                                                 | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|--------------|---------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|              | <b>Total Other Expenditure</b>                                      | <b>25,324,830,000.00</b> | <b>2,650,101,301.18</b> | <b>3,943,588,898.66</b>               | <b>15.6%</b>                                            | <b>21,381,241,101.34</b>          |
| 010000000000 | <b>Administrative</b>                                               | <b>5,112,200,000.00</b>  | <b>993,584,955.00</b>   | <b>1,326,583,410.00</b>               | <b>25.9%</b>                                            | <b>3,785,616,590.00</b>           |
| 011100000000 | <b>Government House</b>                                             | <b>1,002,300,000.00</b>  | <b>489,776,625.00</b>   | <b>660,742,625.00</b>                 | <b>65.9%</b>                                            | <b>341,557,375.00</b>             |
| 011100100100 | Government House                                                    | 1,002,000,000.00         | 489,776,625.00          | 660,742,625.00                        | 65.9%                                                   | 341,257,375.00                    |
| 011100100200 | Deputy Governor's Office                                            | 300,000.00               | -                       | -                                     | 0.0%                                                    | 300,000.00                        |
| 016100000000 | <b>Office of the Secretary to the State Government</b>              | <b>3,905,000,000.00</b>  | <b>481,291,500.00</b>   | <b>619,463,955.00</b>                 | <b>15.9%</b>                                            | <b>3,285,536,045.00</b>           |
| 016100100100 | Office of the SSG Admin & Finance Directorate                       | 3,905,000,000.00         | 481,291,500.00          | 619,463,955.00                        | 15.9%                                                   | 3,285,536,045.00                  |
| 015400000000 | <b>Ministry of Humanitarian and Special Duties</b>                  | <b>35,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>35,000,000.00</b>              |
| 015400200100 | State Emergency Management Agency                                   | 35,000,000.00            | -                       | -                                     | 0.0%                                                    | 35,000,000.00                     |
| 011200000000 | <b>State House of Assembly</b>                                      | <b>84,800,000.00</b>     | <b>-</b>                | <b>1,180,000.00</b>                   | <b>1.4%</b>                                             | <b>83,620,000.00</b>              |
| 011200300100 | State House of Assembly                                             | 84,800,000.00            | -                       | 1,180,000.00                          | 1.4%                                                    | 83,620,000.00                     |
| 012500000000 | <b>Office of the Head of State Civil Service</b>                    | <b>45,100,000.00</b>     | <b>5,222,000.00</b>     | <b>10,444,000.00</b>                  | <b>23.2%</b>                                            | <b>34,656,000.00</b>              |
| 012500100100 | Office of the Head of State Civil Service                           | 45,100,000.00            | 5,222,000.00            | 10,444,000.00                         | 23.2%                                                   | 34,656,000.00                     |
| 014000000000 | <b>Office of the Auditor General</b>                                | <b>29,000,000.00</b>     | <b>7,757,000.00</b>     | <b>25,215,000.00</b>                  | <b>86.9%</b>                                            | <b>3,785,000.00</b>               |
| 014000100100 | Office of the State Auditor General                                 | 3,000,000.00             | 405,000.00              | 535,000.00                            | 17.8%                                                   | 2,465,000.00                      |
| 014000200100 | Office of the Auditor General Local Government Audit                | 25,000,000.00            | 7,352,000.00            | 24,680,000.00                         | 98.7%                                                   | 320,000.00                        |
| 014000300100 | Audit Service Commission                                            | 1,000,000.00             | -                       | -                                     | 0.0%                                                    | 1,000,000.00                      |
| 014900000000 | <b>Local Government Service Commission</b>                          | <b>11,000,000.00</b>     | <b>9,537,830.00</b>     | <b>9,537,830.00</b>                   | <b>86.7%</b>                                            | <b>1,462,170.00</b>               |
| 014900100100 | Local Government Service Commission                                 | 11,000,000.00            | 9,537,830.00            | 9,537,830.00                          | 86.7%                                                   | 1,462,170.00                      |
| 020000000000 | <b>Economic</b>                                                     | <b>9,115,580,000.00</b>  | <b>1,634,196,324.18</b> | <b>2,587,924,960.66</b>               | <b>28.4%</b>                                            | <b>6,527,655,039.34</b>           |
| 022000000000 | <b>Ministry of Finance</b>                                          | <b>9,102,000,000.00</b>  | <b>1,633,866,324.18</b> | <b>2,587,052,460.66</b>               | <b>28.4%</b>                                            | <b>6,514,947,539.34</b>           |
| 022000100100 | Ministry of Finance                                                 | 2,350,000,000.00         | -                       | 34,771,514.00                         | 1.5%                                                    | 2,315,228,486.00                  |
| 022000700100 | Office of the State Accountant General                              | 52,000,000.00            | 13,334,670.00           | 26,669,340.00                         | 51.3%                                                   | 25,330,660.00                     |
| 022000700200 | Treasury Department (Stabilization Fund Provision)                  | 1,000,000,000.00         | 92,500,000.02           | 138,750,000.03                        | 13.9%                                                   | 861,249,999.97                    |
| 022000700300 | Debt Management Unit                                                | 5,700,000,000.00         | 1,528,031,654.16        | 2,386,861,606.63                      | 41.9%                                                   | 3,313,138,393.37                  |
| 022200000000 | <b>Ministry Of Commerce, Industries and Co-operatives</b>           | <b>9,000,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>9,000,000.00</b>               |
| 022200100100 | Ministry of Commerce, Industries and Co-operatives                  | 9,000,000.00             | -                       | -                                     | 0.0%                                                    | 9,000,000.00                      |
| 023400000000 | <b>Ministry of Works &amp; Transport</b>                            | <b>3,000,000.00</b>      | <b>60,000.00</b>        | <b>372,500.00</b>                     | <b>12.4%</b>                                            | <b>2,627,500.00</b>               |
| 023400100100 | Ministry of Works & Transport                                       | 3,000,000.00             | 60,000.00               | 372,500.00                            | 12.4%                                                   | 2,627,500.00                      |
| 023800000000 | <b>Ministry of Budget and Economic Planning</b>                     | <b>30,000.00</b>         | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>30,000.00</b>                  |
| 023800200100 | Jigawa State Bureau of Statistics (JSBS)                            | 30,000.00                | -                       | -                                     | 0.0%                                                    | 30,000.00                         |
| 025200000000 | <b>Ministry Of Water Resources</b>                                  | <b>900,000.00</b>        | <b>270,000.00</b>       | <b>500,000.00</b>                     | <b>55.6%</b>                                            | <b>400,000.00</b>                 |
| 025200100100 | Ministry of Water Resources                                         | 500,000.00               | 270,000.00              | 500,000.00                            | 100.0%                                                  | -                                 |
| 025210400100 | Small Town Water Supply Agency                                      | 400,000.00               | -                       | -                                     | 0.0%                                                    | 400,000.00                        |
| 026000000000 | <b>Ministry Of Land , Housing, Urban &amp; Regional Development</b> | <b>650,000.00</b>        | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>650,000.00</b>                 |
| 026000200100 | Jigawa State Housing Authority                                      | 250,000.00               | -                       | -                                     | 0.0%                                                    | 250,000.00                        |
| 026000400100 | Dutse Capital Development Authority (DCDA)                          | 400,000.00               | -                       | -                                     | 0.0%                                                    | 400,000.00                        |
| 030000000000 | <b>Law &amp; Justice</b>                                            | <b>2,500,000.00</b>      | <b>-</b>                | <b>405,000.00</b>                     | <b>16.2%</b>                                            | <b>2,095,000.00</b>               |
| 031800000000 | <b>Judiciary</b>                                                    | <b>2,500,000.00</b>      | <b>-</b>                | <b>405,000.00</b>                     | <b>16.2%</b>                                            | <b>2,095,000.00</b>               |
| 031800500100 | High Court of Justice                                               | 1,000,000.00             | -                       | 30,000.00                             | 3.0%                                                    | 970,000.00                        |
| 031800600100 | Sharia Court of Appeal                                              | 1,500,000.00             | -                       | 375,000.00                            | 25.0%                                                   | 1,125,000.00                      |
| 050000000000 | <b>Social</b>                                                       | <b>11,094,550,000.00</b> | <b>22,320,022.00</b>    | <b>28,675,528.00</b>                  | <b>0.3%</b>                                             | <b>11,065,874,472.00</b>          |
| 051300000000 | <b>Ministry of Information, Youth, Sports &amp; Culture</b>         | <b>26,000,000.00</b>     | <b>95,000.00</b>        | <b>95,000.00</b>                      | <b>0.4%</b>                                             | <b>25,905,000.00</b>              |
| 051300100100 | Ministry of Information Youths, Sports and Culture                  | 900,000.00               | 95,000.00               | 95,000.00                             | 10.6%                                                   | 805,000.00                        |
| 051300400100 | Jigawa State Broadcasting Corporation (Radio)                       | 100,000.00               | -                       | -                                     | 0.0%                                                    | 100,000.00                        |
| 051300700100 | Jigawa State Sports Council                                         | 25,000,000.00            | -                       | -                                     | 0.0%                                                    | 25,000,000.00                     |
| 051400000000 | <b>Ministry of Women Affairs</b>                                    | <b>87,000,000.00</b>     | <b>5,990,142.00</b>     | <b>5,990,142.00</b>                   | <b>6.9%</b>                                             | <b>81,009,858.00</b>              |
| 051400100100 | Ministry of Women Affairs & Social Development                      | 50,000,000.00            | -                       | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 051400200100 | Jigawa State Rehabilitation Board                                   | 37,000,000.00            | 5,990,142.00            | 5,990,142.00                          | 16.2%                                                   | 31,009,858.00                     |
| 051700000000 | <b>Ministry of Basic Education</b>                                  | <b>1,000,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,000,000.00</b>               |
| 051700100100 | Ministry of Basic Education                                         | 1,000,000.00             | -                       | -                                     | 0.0%                                                    | 1,000,000.00                      |
| 056300000000 | <b>Ministry of Higher Education, Science &amp; Technology</b>       | <b>34,350,000.00</b>     | <b>2,068,880.00</b>     | <b>6,214,386.00</b>                   | <b>18.1%</b>                                            | <b>28,135,614.00</b>              |
| 056300200100 | Jigawa State Educational Quality Assurance Agency (JISEQAA)         | 600,000.00               | -                       | -                                     | 0.0%                                                    | 600,000.00                        |
| 056300800100 | Jigawa State Education Resources Agency (JERA)                      | 500,000.00               | -                       | -                                     | 0.0%                                                    | 500,000.00                        |
| 056301200100 | Jigawa State College of Education                                   | 800,000.00               | -                       | -                                     | 0.0%                                                    | 800,000.00                        |

## Jigawa State Government Budget Performance Report 2026 Q2 - Other Expenditure by Administrative Classification

| Code                | Administrative Unit                                            | 2026 Original Budget     | 2026 Q2 Performance  | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------------|----------------------------------------------------------------|--------------------------|----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| 056301300100        | Jigawa State College of Education and Legal Studies            | 500,000.00               | 77,600.00            | 77,600.00                             | 15.5%                                                   | 422,400.00                        |
| 056301400100        | Jigawa State College of Remedial and Advanced Studies          | 950,000.00               | -                    | 30,000.00                             | 3.2%                                                    | 920,000.00                        |
| 056301600100        | Binyaminu Usman Polytechnic Hadejia                            | 20,000,000.00            | -                    | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 056301800100        | Sule Lamido University Khafin Hausa                            | 11,000,000.00            | 1,991,280.00         | 6,106,786.00                          | 55.5%                                                   | 4,893,214.00                      |
| <b>052100000000</b> | <b>Ministry of Health</b>                                      | <b>85,200,000.00</b>     | <b>-</b>             | <b>-</b>                              | <b>0.0%</b>                                             | <b>85,200,000.00</b>              |
| 052100400200        | Babura General Hospital                                        | 200,000.00               | -                    | -                                     | 0.0%                                                    | 200,000.00                        |
| 052100500100        | Office of the Provost College of Nursing Science               | 85,000,000.00            | -                    | -                                     | 0.0%                                                    | 85,000,000.00                     |
| <b>053500000000</b> | <b>Ministry of Environment and Climate Change</b>              | <b>200,000.00</b>        | <b>-</b>             | <b>-</b>                              | <b>0.0%</b>                                             | <b>200,000.00</b>                 |
| 053500300100        | Jigawa State Environmental Protection Agency (JISEPA)          | 200,000.00               | -                    | -                                     | 0.0%                                                    | 200,000.00                        |
| <b>055100000000</b> | <b>Ministry for Local Government and Community Development</b> | <b>10,860,800,000.00</b> | <b>14,166,000.00</b> | <b>16,376,000.00</b>                  | <b>0.2%</b>                                             | <b>10,844,424,000.00</b>          |
| 055100100100        | Ministry for Local Government and Community Development        | 10,860,800,000.00        | 14,166,000.00        | 16,376,000.00                         | 0.2%                                                    | 10,844,424,000.00                 |

## 2.D Expenditure by Economic Classification

**Table 9: Total Expenditure by Economic Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

| Code          | Economic                                     | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|----------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|               | <b>Total Expenditure</b>                     | <b>901,841,000,000.00</b> | <b>80,588,319,382.17</b> | <b>180,897,369,593.61</b>             | <b>20.1%</b>                                            | <b>720,943,630,406.39</b>         |
| <b>2</b>      | <b>EXPENDITURES</b>                          | <b>901,841,000,000.00</b> | <b>80,588,319,382.17</b> | <b>180,897,369,593.61</b>             | <b>20.1%</b>                                            | <b>720,943,630,406.39</b>         |
| <b>21</b>     | <b>Personnel Cost</b>                        | <b>120,048,000,000.00</b> | <b>24,824,232,749.18</b> | <b>50,917,549,473.24</b>              | <b>42.4%</b>                                            | <b>69,130,450,526.76</b>          |
| <b>2101</b>   | <b>SALARY</b>                                | <b>43,700,119,000.00</b>  | <b>9,171,709,756.68</b>  | <b>18,358,011,378.35</b>              | <b>42.0%</b>                                            | <b>25,342,107,621.65</b>          |
| <b>210101</b> | <b>Salaries and Wages</b>                    | <b>43,700,119,000.00</b>  | <b>9,171,709,756.68</b>  | <b>18,358,011,378.35</b>              | <b>42.0%</b>                                            | <b>25,342,107,621.65</b>          |
| 21010101      | Salary                                       | 43,302,095,000.00         | 9,114,446,493.13         | 18,208,921,457.82                     | 42.1%                                                   | 25,093,173,542.18                 |
| 21010102      | Overtime Payments                            | 249,120,000.00            | 28,387,888.36            | 91,252,487.83                         | 36.6%                                                   | 157,867,512.17                    |
| 21010103      | Consolidated Revenue Fund Charges - Salaries | 146,525,000.00            | 28,875,375.19            | 57,837,432.70                         | 39.5%                                                   | 88,687,567.30                     |
| 21010104      | Salary Arrears                               | 2,379,000.00              | -                        | -                                     | 0.0%                                                    | 2,379,000.00                      |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>    | <b>75,153,553,000.00</b>  | <b>15,332,116,418.41</b> | <b>31,715,966,036.79</b>              | <b>42.2%</b>                                            | <b>43,437,586,963.21</b>          |
| <b>210201</b> | <b>ALLOWANCES</b>                            | <b>72,133,033,000.00</b>  | <b>14,216,894,298.26</b> | <b>29,516,053,447.20</b>              | <b>40.9%</b>                                            | <b>42,616,979,552.80</b>          |
| 21020103      | Transport Allowance                          | 7,184,155,000.00          | 1,538,814,641.24         | 3,070,507,625.05                      | 42.7%                                                   | 4,113,647,374.95                  |
| 21020104      | Rent Supplement                              | 8,494,149,000.00          | 1,791,473,398.07         | 3,572,778,186.55                      | 42.1%                                                   | 4,921,370,813.45                  |
| 21020105      | Meal Subsidy                                 | 2,515,884,000.00          | 511,872,092.86           | 1,023,996,591.64                      | 40.7%                                                   | 1,491,887,408.36                  |
| 21020106      | Utility Allowance                            | 2,877,907,000.00          | 601,919,948.37           | 1,204,562,736.19                      | 41.9%                                                   | 1,673,344,263.81                  |
| 21020107      | Entertainment                                | 282,287,000.00            | 38,571,554.11            | 82,730,822.35                         | 29.3%                                                   | 199,556,177.65                    |
| 21020108      | Peculiar Allowance                           | 1,029,092,000.00          | 126,497,320.95           | 249,906,511.48                        | 24.3%                                                   | 779,185,488.52                    |
| 21020109      | Leave Transport Grant                        | 2,930,676,000.00          | 613,954,185.07           | 1,230,272,804.69                      | 42.0%                                                   | 1,700,403,195.31                  |
| 21020110      | Overtime                                     | 41,736,000.00             | 10,181,322.75            | 11,131,322.75                         | 26.7%                                                   | 30,604,677.25                     |
| 21020111      | In-lieu of Overtime / Agency Allowance       | 44,571,000.00             | 9,070,852.38             | 27,895,434.67                         | 62.6%                                                   | 16,675,565.33                     |
| 21020112      | Inducement Allowance                         | 5,396,827,000.00          | 1,549,587,876.07         | 3,089,900,777.04                      | 57.3%                                                   | 2,306,926,222.96                  |
| 21020113      | Hazard / Hardship Allowance                  | 475,308,000.00            | 131,219,541.27           | 271,186,935.68                        | 57.1%                                                   | 204,121,064.32                    |
| 21020114      | Board Members Allowance                      | 75,357,000.00             | 1,643,030.37             | 4,125,530.37                          | 5.5%                                                    | 71,231,469.63                     |
| 21020115      | Journal Allowance                            | 128,359,000.00            | 29,728,140.68            | 54,098,913.79                         | 42.1%                                                   | 74,260,086.21                     |
| 21020116      | Academic Allowance                           | 30,000,000.00             | -                        | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 21020117      | Domestic Staff Allowance                     | 1,672,607,000.00          | 328,490,252.44           | 655,695,871.61                        | 39.2%                                                   | 1,016,911,128.39                  |
| 21020118      | Personal Assistant Allowance                 | 153,198,000.00            | 36,476,150.97            | 73,624,898.80                         | 48.1%                                                   | 79,573,101.20                     |
| 21020119      | Call Duty Allowance                          | 470,417,000.00            | 134,084,069.59           | 281,621,823.32                        | 59.9%                                                   | 188,795,176.68                    |
| 21020120      | Shift Duty Allowance                         | 292,366,000.00            | 80,392,932.09            | 164,507,871.30                        | 56.3%                                                   | 127,858,128.70                    |
| 21020121      | Student / Trainee Allowance                  | 327,000,000.00            | -                        | -                                     | 0.0%                                                    | 327,000,000.00                    |
| 21020122      | Motor Vehicle Maintenance Allowance          | 297,074,000.00            | 51,754,975.56            | 105,682,490.68                        | 35.6%                                                   | 191,391,509.32                    |
| 21020123      | Constituency Allowance                       | 28,936,000.00             | 38,164,504.71            | 38,164,504.71                         | 131.9%                                                  | - 9,228,504.71                    |
| 21020124      | Newspaper Allowance                          | 50,571,000.00             | 16,827,225.17            | 39,933,935.04                         | 79.0%                                                   | 10,637,064.96                     |
| 21020125      | Accommodation Allowance                      | 92,930,000.00             | 6,027,969.00             | 11,082,628.89                         | 11.9%                                                   | 81,847,371.11                     |
| 21020126      | Members Recess Allowance                     | 115,656,000.00            | 25,000,000.00            | 50,000,000.00                         | 43.2%                                                   | 65,656,000.00                     |
| 21020127      | Players Monthly Allowance                    | 85,600,000.00             | 18,320,000.00            | 26,880,000.00                         | 31.4%                                                   | 58,720,000.00                     |
| 21020128      | Rural Posting Allowance                      | 122,014,000.00            | 48,482,170.33            | 97,007,919.63                         | 79.5%                                                   | 25,006,080.37                     |
| 21020129      | Contract Addition Allowance                  | 32,785,000.00             | 3,515,719.77             | 9,449,611.08                          | 28.8%                                                   | 23,335,388.92                     |
| 21020130      | Locum / Visiting Lecturers Allowance         | 769,900,000.00            | 205,012,812.26           | 403,292,772.91                        | 52.4%                                                   | 366,607,227.09                    |
| 21020131      | Religious Aid Allowance                      | 2,136,000.00              | 75,000.00                | 150,000.00                            | 7.0%                                                    | 1,986,000.00                      |
| 21020132      | Hisbah & Council of Ulama Allowance          | 1,097,591,000.00          | 2,385,000.00             | 4,770,000.00                          | 0.4%                                                    | 1,092,821,000.00                  |
| 21020133      | Security Allowance                           | 3,649,859,000.00          | 13,926,276.66            | 1,007,577,679.73                      | 27.6%                                                   | 2,642,281,320.27                  |
| 21020135      | Midwifery Service Scheme Allowance           | 2,039,410,000.00          | 506,861,365.33           | 1,013,722,730.67                      | 49.7%                                                   | 1,025,687,269.33                  |
| 21020136      | Responsibility Allowance                     | 219,963,000.00            | 37,601,265.18            | 59,140,650.17                         | 26.9%                                                   | 160,822,349.83                    |
| 21020137      | Medical Allowance                            | 7,509,940,000.00          | 1,437,570,119.02         | 2,833,600,642.37                      | 37.7%                                                   | 4,676,339,357.63                  |
| 21020138      | Furniture Allowance                          | 437,916,000.00            | 124,351,499.61           | 218,405,381.86                        | 49.9%                                                   | 219,510,618.14                    |
| 21020139      | Earned Responsibility Allowance              | 37,231,000.00             | 9,774,401.49             | 19,623,802.48                         | 52.7%                                                   | 17,607,197.52                     |
| 21020140      | Outfit/Robe Allowance                        | 88,407,000.00             | 52,390,585.19            | 109,059,228.80                        | 123.4%                                                  | - 20,652,228.80                   |
| 21020142      | Judges / Lawyers Consolidated Allowance      | 311,973,000.00            | 72,728,260.77            | 146,121,664.71                        | 46.8%                                                   | 165,851,335.29                    |
| 21020144      | Legislative Allowances                       | 68,420,000.00             | 18,155,260.38            | 35,612,470.52                         | 52.0%                                                   | 32,807,529.48                     |

## Jigawa State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

| Code          | Economic                                       | 2026 Original Budget     | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|------------------------------------------------|--------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| 21020145      | Weigh-in Allowance                             | 22,574,000.00            | 5,114,172.97             | 11,508,394.87                         | 51.0%                                                   | 11,065,605.13                     |
| 21020146      | Arrears of Allowances                          | 18,291,000.00            | 5,853,825.36             | 7,557,575.36                          | 41.3%                                                   | 10,733,424.64                     |
| 21020147      | Administrative Allowances                      | 39,705,000.00            | 23,490,539.79            | 44,478,037.14                         | 112.0%                                                  | - 4,773,037.14                    |
| 21020149      | Consolidated Allowance                         | 10,114,664,000.00        | 2,468,530,356.96         | 5,307,307,901.16                      | 52.5%                                                   | 4,807,356,098.84                  |
| 21020150      | NYSO Allowance                                 | 1,000,000,000.00         | 150,000,000.00           | 300,000,000.00                        | 30.0%                                                   | 700,000,000.00                    |
| 21020151      | Research Allowance                             | 452,125,000.00           | 9,669,992.83             | 19,148,088.51                         | 4.2%                                                    | 432,976,911.49                    |
| 21020152      | Baggage Allowance                              | 5,000,000.00             | 434,000.00               | 1,104,000.00                          | 22.1%                                                   | 3,896,000.00                      |
| 21020153      | Non Clinical Allowance                         | 187,801,000.00           | 2,066,603.46             | 4,965,116.31                          | 2.6%                                                    | 182,835,883.69                    |
| 21020154      | Project Allowance for Medical Students         | 8,461,000.00             | 1,869,262.09             | 4,844,275.93                          | 57.3%                                                   | 3,616,724.07                      |
| 21020155      | Specialist Allowance (Medical Consultant)      | 14,804,000.00            | 2,557,493.00             | 5,397,595.00                          | 36.5%                                                   | 9,406,405.00                      |
| 21020156      | Professional Teaching Allowance                | 1,976,610,000.00         | 446,722,001.97           | 895,320,371.49                        | 45.3%                                                   | 1,081,289,628.51                  |
| 21020157      | Sabbatical Allowance                           | 17,457,000.00            | -                        | -                                     | 0.0%                                                    | 17,457,000.00                     |
| 21020158      | Disturbance / Relocation Allowance             | 20,000,000.00            | -                        | 1,722,000.00                          | 8.6%                                                    | 18,278,000.00                     |
| 21020159      | Monitoring Allowance                           | 770,000.00               | 96,250.00                | 224,597.75                            | 29.2%                                                   | 545,402.25                        |
| 21020160      | J-Power Teachers Allowance                     | 1,748,000,000.00         | 207,290,102.82           | 397,250,102.82                        | 22.7%                                                   | 1,350,749,897.18                  |
| 21020161      | Non Clinical Duty Allowance                    | 3,938,000.00             | -                        | -                                     | 0.0%                                                    | 3,938,000.00                      |
| 21020162      | Lawyers Domestic staff Allowance               | 2,411,000.00             | 1,045,090.29             | 2,090,180.58                          | 86.7%                                                   | 320,819.42                        |
| 21020163      | Medical Staff Teaching Allowance               | 180,000.00               | 100,822.00               | 201,644.00                            | 112.0%                                                  | - 21,644.00                       |
| 21020164      | Consequential Increase Allowance               | 1,668,614,000.00         | 523,489,642.93           | 961,401,515.87                        | 57.6%                                                   | 707,212,484.13                    |
| 21020165      | Examination Supervision Allowance              | 69,767,000.00            | 35,873,439.13            | 65,416,285.29                         | 93.8%                                                   | 4,350,714.71                      |
| 21020166      | Industrial Supervision Allowance               | 33,559,000.00            | 19,177,900.39            | 36,896,923.31                         | 109.9%                                                  | - 3,337,923.31                    |
| 21020167      | Field Trip Allowance                           | 49,286,000.00            | 25,759,148.54            | 47,827,024.27                         | 97.0%                                                   | 1,458,975.73                      |
| 21020169      | Postgraduate Studies Allowance                 | 90,000,000.00            | -                        | 1,400,000.00                          | 1.6%                                                    | 88,600,000.00                     |
| 21020170      | Excess Workload Allowance                      | 46,301,000.00            | 10,155,633.75            | 18,225,246.21                         | 39.4%                                                   | 28,075,753.79                     |
| 21020172      | Other Sporting (indigenous Athletes) Allowance | 25,920,000.00            | -                        | 2,592,000.00                          | 10.0%                                                   | 23,328,000.00                     |
| 21020173      | Once-in-4-Years Furniture Allowance            | 850,765,000.00           | 15,262,665.00            | 15,262,665.00                         | 1.8%                                                    | 835,502,335.00                    |
| 21020176      | Governor's Allowances                          | 895,000,000.00           | -                        | -                                     | 0.0%                                                    | 895,000,000.00                    |
| 21020175      | Personnel Protection Allowance                 | 804,000.00               | -                        | -                                     | 0.0%                                                    | 804,000.00                        |
| 21020178      | Casual Workers/Ad-hoc Staff Allowances         | 1,110,018,000.00         | 39,433,635.27            | 66,089,134.80                         | 6.0%                                                    | 1,043,928,865.20                  |
| 21020180      | J-Cook Allowances                              | 180,000,000.00           | -                        | -                                     | 0.0%                                                    | 180,000,000.00                    |
| <b>210202</b> | <b>Social Contributions</b>                    | <b>3,020,520,000.00</b>  | <b>1,115,222,120.15</b>  | <b>2,199,912,589.59</b>               | <b>72.8%</b>                                            | <b>820,607,410.41</b>             |
| 21020202      | 17% Government Contributory Pension            | 3,000,000,000.00         | 1,115,192,120.15         | 2,199,762,589.59                      | 73.3%                                                   | 800,237,410.41                    |
| 21020203      | Group Life Insurance                           | 20,000,000.00            | -                        | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 21020204      | Employee Compensation Fund                     | 520,000.00               | 30,000.00                | 150,000.00                            | 28.8%                                                   | 370,000.00                        |
| <b>2103</b>   | <b>SOCIAL BENEFITS</b>                         | <b>1,194,328,000.00</b>  | <b>320,406,574.08</b>    | <b>843,572,058.09</b>                 | <b>70.6%</b>                                            | <b>350,755,941.91</b>             |
| <b>210301</b> | <b>Social Benefits</b>                         | <b>1,194,328,000.00</b>  | <b>320,406,574.08</b>    | <b>843,572,058.09</b>                 | <b>70.6%</b>                                            | <b>350,755,941.91</b>             |
| 21030101      | Gratuity                                       | 50,000,000.00            | -                        | 4,459,517.30                          | 8.9%                                                    | 45,540,482.70                     |
| 21030102      | Pension                                        | 560,000,000.00           | 130,639,418.08           | 257,664,790.00                        | 46.0%                                                   | 302,335,210.00                    |
| 21030103      | Death Benefits                                 | 50,000,000.00            | -                        | 1,927,027.02                          | 3.9%                                                    | 48,072,972.98                     |
| 21030104      | Contract Staff Gratuity                        | 60,000,000.00            | -                        | 13,921,067.77                         | 23.2%                                                   | 46,078,932.23                     |
| 21030105      | Severance Gratuity                             | 69,828,000.00            | 11,059,756.00            | 11,059,756.00                         | 15.8%                                                   | 58,768,244.00                     |
| 21030106      | Bereaved Family Allowance                      | 4,000,000.00             | 210,000.00               | 420,000.00                            | 10.5%                                                   | 3,580,000.00                      |
| 21030108      | Social Security Benefits                       | 350,000,000.00           | 178,497,400.00           | 554,119,900.00                        | 158.3%                                                  | - 204,119,900.00                  |
| 21030111      | End Of Tenure benefit                          | 50,500,000.00            | -                        | -                                     | 0.0%                                                    | 50,500,000.00                     |
| <b>22</b>     | <b>Other Recurrent Costs</b>                   | <b>91,970,000,000.00</b> | <b>11,271,151,134.72</b> | <b>24,870,990,212.04</b>              | <b>27.0%</b>                                            | <b>67,099,009,787.96</b>          |
| <b>2202</b>   | <b>OVERHEAD COST</b>                           | <b>66,645,170,000.00</b> | <b>9,593,667,733.40</b>  | <b>21,900,019,213.24</b>              | <b>32.9%</b>                                            | <b>44,745,150,786.76</b>          |
| <b>220201</b> | <b>Transport &amp; Travelling - General</b>    | <b>5,244,502,000.00</b>  | <b>1,116,038,890.13</b>  | <b>2,365,966,965.07</b>               | <b>45.1%</b>                                            | <b>2,878,535,034.93</b>           |
| 22020101      | Local Travel & Transport - Training            | 66,800,000.00            | 19,193,672.00            | 21,350,294.00                         | 32.0%                                                   | 45,449,706.00                     |
| 22020102      | Local Travel & Transport - Others              | 1,868,002,000.00         | 267,636,243.74           | 477,711,705.58                        | 25.6%                                                   | 1,390,290,294.42                  |
| 22020103      | International Travel & Transport - Training    | 144,000,000.00           | 34,603,950.00            | 71,974,810.00                         | 50.0%                                                   | 72,025,190.00                     |
| 22020104      | International Travel & Transport - Others      | 3,165,700,000.00         | 794,605,024.39           | 1,794,930,155.49                      | 56.7%                                                   | 1,370,769,844.51                  |
| <b>220202</b> | <b>Utilities General</b>                       | <b>1,248,204,000.00</b>  | <b>151,634,298.52</b>    | <b>408,129,278.67</b>                 | <b>32.7%</b>                                            | <b>840,074,721.33</b>             |
| 22020201      | Electricity Charges                            | 984,220,000.00           | 118,306,992.43           | 340,230,648.53                        | 34.6%                                                   | 643,989,351.47                    |
| 22020202      | Telephone Charges                              | 28,236,000.00            | 4,418,119.73             | 8,506,344.65                          | 30.1%                                                   | 19,729,655.35                     |
| 22020203      | Internet Access Charges                        | 89,713,000.00            | 10,179,053.97            | 15,291,901.27                         | 17.0%                                                   | 74,421,098.73                     |

## Jigawa State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

| Code          | Economic                                                               | 2026 Original Budget    | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|------------------------------------------------------------------------|-------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| 22020204      | Satellites Broadcasting Access Charges                                 | 88,092,000.00           | 7,351,070.00            | 16,618,004.33                         | 18.9%                                                   | 71,473,995.67                     |
| 22020205      | Water rates & Charges                                                  | 20,458,000.00           | 10,700,498.00           | 15,343,498.00                         | 75.0%                                                   | 5,114,502.00                      |
| 22020206      | Sewage Charges                                                         | 3,715,000.00            | 88,000.00               | 224,000.00                            | 6.0%                                                    | 3,491,000.00                      |
| 22020210      | Other Utility Charges                                                  | 33,270,000.00           | 590,564.39              | 11,914,881.89                         | 35.8%                                                   | 21,355,118.11                     |
| 22020212      | Service-wide Internet Access Charges                                   | 500,000.00              | -                       | -                                     | 0.0%                                                    | 500,000.00                        |
| <b>220203</b> | <b>Materials and Supplies - General</b>                                | <b>6,690,259,000.00</b> | <b>1,120,705,934.01</b> | <b>2,066,258,948.74</b>               | <b>30.9%</b>                                            | <b>4,624,000,051.26</b>           |
| 22020301      | Office Materials and Consumables                                       | 641,970,000.00          | 63,069,224.73           | 137,727,625.38                        | 21.5%                                                   | 504,242,374.62                    |
| 22020302      | Books                                                                  | 91,123,000.00           | 1,730,180.00            | 3,130,980.00                          | 3.4%                                                    | 87,992,020.00                     |
| 22020303      | Newspapers                                                             | 21,960,000.00           | 1,992,250.00            | 4,063,300.00                          | 18.5%                                                   | 17,896,700.00                     |
| 22020304      | Magazines & Periodicals                                                | 5,190,000.00            | 157,499.90              | 633,999.80                            | 12.2%                                                   | 4,556,000.20                      |
| 22020305      | Printing of Non-security Documents                                     | 452,998,000.00          | 58,618,192.46           | 109,759,733.46                        | 24.2%                                                   | 343,238,266.54                    |
| 22020306      | Printing of Security Documents                                         | 31,218,000.00           | 1,903,503.32            | 2,839,953.32                          | 9.1%                                                    | 28,378,046.68                     |
| 22020307      | Drugs, Vaccines & Medical Supplies                                     | 1,569,929,000.00        | 280,652,364.67          | 521,119,644.48                        | 33.2%                                                   | 1,048,809,355.52                  |
| 22020309      | Uniforms & Other Clothing                                              | 701,537,000.00          | 6,046,571.16            | 18,461,437.37                         | 2.6%                                                    | 683,075,562.63                    |
| 22020310      | Teaching Aids, Laboratory and Instructional Materials                  | 254,109,000.00          | 11,262,422.00           | 29,512,253.83                         | 11.6%                                                   | 224,596,746.17                    |
| 22020311      | Foodstuff / Catering Materials Supplies                                | 70,200,000.00           | 21,034,550.00           | 35,928,950.00                         | 51.2%                                                   | 34,271,050.00                     |
| 22020312      | Production , Publication and Circulation of Annual Financial Statement | 45,000,000.00           | 7,490,000.00            | 21,310,000.00                         | 47.4%                                                   | 23,690,000.00                     |
| 22020313      | Production of Reports to Public Account Committee (PAC)                | 3,000,000.00            | -                       | -                                     | 0.0%                                                    | 3,000,000.00                      |
| 22020314      | Water Treatment Chemicals                                              | 700,000,000.00          | 203,044,455.93          | 299,159,049.56                        | 42.7%                                                   | 400,840,950.44                    |
| 22020315      | Examinations / Examination Materials                                   | 1,953,846,000.00        | 453,906,805.25          | 860,957,103.27                        | 44.1%                                                   | 1,092,888,896.73                  |
| 22020316      | Election Materials                                                     | 20,500,000.00           | 18,000.00               | 18,000.00                             | 0.1%                                                    | 20,482,000.00                     |
| 22020317      | Reagents Chemicals and Cleansing Materials                             | 114,629,000.00          | 9,779,914.59            | 21,436,918.27                         | 18.7%                                                   | 93,192,081.73                     |
| 22020318      | Disaster Relief Materials                                              | 12,000,000.00           | -                       | -                                     | 0.0%                                                    | 12,000,000.00                     |
| 22020319      | Artefacts Materials                                                    | 1,050,000.00            | -                       | 200,000.00                            | 19.0%                                                   | 850,000.00                        |
| <b>220204</b> | <b>Maintenance Services - General</b>                                  | <b>5,039,573,000.00</b> | <b>1,047,395,978.91</b> | <b>1,916,311,840.06</b>               | <b>38.0%</b>                                            | <b>3,123,261,159.94</b>           |
| 22020401      | Maintenance of Motor Vehicles / Transport Equipment                    | 740,682,000.00          | 146,608,623.31          | 231,598,695.50                        | 31.3%                                                   | 509,083,304.50                    |
| 22020402      | Maintenance of Office Furniture                                        | 169,278,000.00          | 22,818,620.92           | 62,581,034.92                         | 37.0%                                                   | 106,696,965.08                    |
| 22020403      | Maintenance of Office Building / Residential Quarters                  | 390,778,000.00          | 41,476,218.91           | 77,990,507.78                         | 20.0%                                                   | 312,787,492.22                    |
| 22020404      | Maintenance of Office / IT Equipment                                   | 158,515,000.00          | 27,687,350.35           | 44,658,934.37                         | 28.2%                                                   | 113,856,065.63                    |
| 22020405      | Maintenance of Plants / Generators                                     | 2,269,191,000.00        | 622,843,742.10          | 1,051,943,468.35                      | 46.4%                                                   | 1,217,247,531.65                  |
| 22020406      | Other Maintenance Services                                             | 177,811,000.00          | 11,683,750.00           | 40,468,120.00                         | 22.8%                                                   | 137,342,880.00                    |
| 22020407      | Maintenance of Airports                                                | 250,000,000.00          | 48,869,000.00           | 89,738,000.00                         | 35.9%                                                   | 160,262,000.00                    |
| 22020409      | Maintenance of Railways                                                | 750,000.00              | -                       | -                                     | 0.0%                                                    | 750,000.00                        |
| 22020410      | Maintenance of Street Lightings                                        | 209,100,000.00          | 289,700.00              | 135,594,441.26                        | 64.8%                                                   | 73,505,558.74                     |
| 22020411      | Maintenance of Communication Equipments                                | 16,200,000.00           | 1,616,705.18            | 2,427,270.18                          | 15.0%                                                   | 13,772,729.82                     |
| 22020413      | Minor Road Maintenance                                                 | 14,000,000.00           | 3,000,000.00            | 6,000,000.00                          | 42.9%                                                   | 8,000,000.00                      |
| 22020415      | Maintenance of Water Facilities                                        | 43,545,000.00           | 3,076,472.00            | 10,516,872.00                         | 24.2%                                                   | 33,028,128.00                     |
| 22020416      | Maintenance of Parks / Gardens                                         | 2,000,000.00            | -                       | 1,462,150.00                          | 73.1%                                                   | 537,850.00                        |
| 22020417      | Maintenance of Other Infrastructure                                    | 3,700,000.00            | -                       | 58,000.00                             | 1.6%                                                    | 3,642,000.00                      |
| 22020418      | Maintenance of Educational Equipments                                  | 35,264,000.00           | 579,390.00              | 929,390.00                            | 2.6%                                                    | 34,334,610.00                     |
| 22020419      | Maintenance of Educational Buildings                                   | 129,720,000.00          | 9,527,275.00            | 37,989,276.17                         | 29.3%                                                   | 91,730,723.83                     |
| 22020420      | Maintenance of Medical Equipments                                      | 24,900,000.00           | 3,881,052.00            | 8,251,385.00                          | 33.1%                                                   | 16,648,615.00                     |
| 22020421      | Maintenance of Health Institution Buildings                            | 7,630,000.00            | 716,175.07              | 2,774,005.07                          | 36.4%                                                   | 4,855,994.93                      |
| 22020422      | Maintenance of NYSC Orientation Camp & Sport Center                    | 10,000,000.00           | 881,678.47              | 1,630,012.86                          | 16.3%                                                   | 8,369,987.14                      |
| 22020424      | Maintenance of Guest Houses and Lodges                                 | 4,400,000.00            | 664,000.00              | 1,441,900.00                          | 32.8%                                                   | 2,958,100.00                      |
| 22020425      | Maintenance of Lab/Workshop Tools and Instrument                       | 64,809,000.00           | 4,268,245.60            | 8,015,746.60                          | 12.4%                                                   | 56,793,253.40                     |
| 22020426      | Maintenance of Higher Institutions departments                         | 7,300,000.00            | 355,000.00              | 3,689,650.00                          | 50.5%                                                   | 3,610,350.00                      |
| 22020427      | Maintenance of Electricity/Solar Power                                 | 310,000,000.00          | 96,552,980.00           | 96,552,980.00                         | 31.1%                                                   | 213,447,020.00                    |
| <b>220205</b> | <b>Training - General</b>                                              | <b>3,235,128,000.00</b> | <b>754,498,946.52</b>   | <b>911,612,486.25</b>                 | <b>28.2%</b>                                            | <b>2,323,515,513.75</b>           |
| 22020501      | Local Training                                                         | 2,492,638,000.00        | 623,589,178.75          | 770,895,018.48                        | 30.9%                                                   | 1,721,742,981.52                  |
| 22020502      | International Training                                                 | 553,000,000.00          | 56,616,000.00           | 58,256,000.00                         | 10.5%                                                   | 494,744,000.00                    |
| 22020503      | Manpower Planning and Other Staff Development Expenses                 | 189,490,000.00          | 74,293,767.77           | 82,461,467.77                         | 43.5%                                                   | 107,028,532.23                    |

## Jigawa State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

| Code          | Economic                                                               | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|------------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>220206</b> | <b>Other Services - General</b>                                        | <b>3,488,331,000.00</b>  | <b>353,271,437.23</b>   | <b>1,149,436,708.02</b>               | <b>33.0%</b>                                            | <b>2,338,894,291.98</b>           |
| 22020601      | Security Services                                                      | 550,649,000.00           | 27,476,500.00           | 140,292,043.68                        | 25.5%                                                   | 410,356,956.32                    |
| 22020602      | Office/Store Rent                                                      | 100,050,000.00           | 2,400,000.00            | 32,500,000.00                         | 32.5%                                                   | 67,550,000.00                     |
| 22020603      | Residential Rent                                                       | 69,254,000.00            | 39,379,762.68           | 84,760,202.87                         | 122.4%                                                  | - 15,506,202.87                   |
| 22020604      | Security Operations Costs                                              | 807,000,000.00           | -                       | 356,250,351.00                        | 44.1%                                                   | 450,749,649.00                    |
| 22020605      | Cleaning and Fumigation Services                                       | 233,397,000.00           | 24,548,892.68           | 30,262,620.68                         | 13.0%                                                   | 203,134,379.32                    |
| 22020606      | Land Use Charges                                                       | 28,950,000.00            | 4,368,139.00            | 6,232,139.00                          | 21.5%                                                   | 22,717,861.00                     |
| 22020608      | Rental of Plants, Equipments & Machinaries                             | 1,310,000.00             | -                       | -                                     | 0.0%                                                    | 1,310,000.00                      |
| 22020609      | Guidance and Counselling Services                                      | 111,036,000.00           | 641,700.00              | 1,104,700.00                          | 1.0%                                                    | 109,931,300.00                    |
| 22020610      | Environmental Services                                                 | 13,245,000.00            | 1,336,500.00            | 3,371,500.00                          | 25.5%                                                   | 9,873,500.00                      |
| 22020611      | Enumeration and Registration Exercises                                 | 15,200,000.00            | -                       | -                                     | 0.0%                                                    | 15,200,000.00                     |
| 22020612      | Recruitment and Employment Activities                                  | 51,050,000.00            | 34,465,505.65           | 53,605,505.65                         | 105.0%                                                  | - 2,555,505.65                    |
| 22020613      | State Court Witnesses                                                  | 8,000,000.00             | 1,740,000.00            | 3,495,000.00                          | 43.7%                                                   | 4,505,000.00                      |
| 22020614      | Hotels and Temporary Accomodation                                      | 13,400,000.00            | -                       | 296,000.00                            | 2.2%                                                    | 13,104,000.00                     |
| 22020615      | Monitoring/Inspection of Public/private Institutions & Other Activitie | 347,000,000.00           | 7,870,000.00            | 56,108,700.00                         | 16.2%                                                   | 290,891,300.00                    |
| 22020616      | Casual Workers Services                                                | 954,060,000.00           | 208,181,151.22          | 377,810,151.22                        | 39.6%                                                   | 576,249,848.78                    |
| 22020617      | Postage and Courier Payments & Services                                | 19,730,000.00            | 863,286.00              | 3,347,793.92                          | 17.0%                                                   | 16,382,206.08                     |
| 22020618      | Religious Services and Other Activities                                | 165,000,000.00           | -                       | -                                     | 0.0%                                                    | 165,000,000.00                    |
| <b>220207</b> | <b>Consulting and Professional Services</b>                            | <b>5,504,810,000.00</b>  | <b>175,936,310.11</b>   | <b>353,458,825.00</b>                 | <b>6.4%</b>                                             | <b>5,151,351,175.00</b>           |
| 22020701      | Financial Consulting                                                   | 5,058,870,000.00         | -                       | 69,475,250.00                         | 1.4%                                                    | 4,989,394,750.00                  |
| 22020702      | Information Technology Consulting                                      | 46,350,000.00            | 2,513,000.00            | 5,328,200.00                          | 11.5%                                                   | 41,021,800.00                     |
| 22020703      | Legal Service                                                          | 231,400,000.00           | 121,570,700.00          | 178,662,100.00                        | 77.2%                                                   | 52,737,900.00                     |
| 22020704      | Engineering Services                                                   | 5,850,000.00             | 18,565,190.00           | 36,292,105.20                         | 620.4%                                                  | - 30,442,105.20                   |
| 22020705      | Architectural Services                                                 | 6,800,000.00             | -                       | 20,000.00                             | 0.3%                                                    | 6,780,000.00                      |
| 22020706      | Surveying Services                                                     | 8,100,000.00             | 115,000.00              | 438,000.00                            | 5.4%                                                    | 7,662,000.00                      |
| 22020707      | Agricultural Consulting                                                | 11,700,000.00            | 100,000.00              | 340,000.00                            | 2.9%                                                    | 11,360,000.00                     |
| 22020708      | Medical Consulting                                                     | 6,300,000.00             | 19,726,280.00           | 38,482,620.00                         | 610.8%                                                  | - 32,182,620.00                   |
| 22020709      | Auditing of Accounts                                                   | 112,940,000.00           | 13,296,140.11           | 23,870,549.80                         | 21.1%                                                   | 89,069,450.20                     |
| 22020710      | Research and Documentation Consulting                                  | 16,000,000.00            | 50,000.00               | 550,000.00                            | 3.4%                                                    | 15,450,000.00                     |
| 22020712      | Dock Brief Service                                                     | 500,000.00               | -                       | -                                     | 0.0%                                                    | 500,000.00                        |
| <b>220208</b> | <b>Fuel and Lubricant - General</b>                                    | <b>2,230,004,000.00</b>  | <b>350,960,469.39</b>   | <b>1,005,112,520.19</b>               | <b>45.1%</b>                                            | <b>1,224,891,479.81</b>           |
| 22020801      | Motor Vehicle Fuel Cost                                                | 1,089,168,000.00         | 229,980,340.69          | 363,210,017.10                        | 33.3%                                                   | 725,957,982.90                    |
| 22020802      | Other Transport Equipment Fuel Cost                                    | 800,000.00               | 196,000.00              | 392,000.00                            | 49.0%                                                   | 408,000.00                        |
| 22020803      | Plant / Generator Fuel Cost                                            | 1,115,016,000.00         | 119,102,424.65          | 633,882,099.04                        | 56.8%                                                   | 481,133,900.96                    |
| 22020806      | Cooking Gas / Fuel Cost                                                | 1,160,000.00             | 140,000.00              | 140,000.00                            | 12.1%                                                   | 1,020,000.00                      |
| 22020807      | Lubricants and Other Oils                                              | 23,860,000.00            | 1,541,704.05            | 7,488,404.05                          | 31.4%                                                   | 16,371,595.95                     |
| <b>220209</b> | <b>Financial Charges - General</b>                                     | <b>199,362,000.00</b>    | <b>30,443,549.09</b>    | <b>156,432,662.25</b>                 | <b>78.5%</b>                                            | <b>42,929,337.75</b>              |
| 22020901      | Bank Charges (Other than Interest)                                     | 76,112,000.00            | 17,770,399.09           | 32,299,009.14                         | 42.4%                                                   | 43,812,990.86                     |
| 22020902      | Insurance Premium                                                      | 123,150,000.00           | 12,673,150.00           | 124,133,653.11                        | 100.8%                                                  | - 983,653.11                      |
| 22020904      | Other CRF Bank Charges                                                 | 100,000.00               | -                       | -                                     | 0.0%                                                    | 100,000.00                        |
| <b>220210</b> | <b>Miscellaneous Expenses - General</b>                                | <b>33,764,997,000.00</b> | <b>4,492,781,919.49</b> | <b>11,567,298,978.99</b>              | <b>34.3%</b>                                            | <b>22,197,698,021.01</b>          |
| 22021001      | Refreshment and Meals                                                  | 945,405,000.00           | 181,425,851.74          | 406,378,721.93                        | 43.0%                                                   | 539,026,278.07                    |
| 22021002      | Honorarium and Sitting Allowance Payments                              | 2,622,203,000.00         | 922,767,117.00          | 1,456,193,647.00                      | 55.5%                                                   | 1,166,009,353.00                  |
| 22021003      | Publicity and Advertisements                                           | 700,413,000.00           | 164,638,551.82          | 249,891,459.15                        | 35.7%                                                   | 450,521,540.85                    |
| 22021004      | Medical Expenses                                                       | 176,960,000.00           | 61,003,550.00           | 68,177,350.00                         | 38.5%                                                   | 108,782,650.00                    |
| 22021005      | FAAC Meetings Allowance                                                | 34,500,000.00            | 4,500,000.00            | 9,345,000.00                          | 27.1%                                                   | 25,155,000.00                     |
| 22021007      | Welfare Packages                                                       | 42,900,000.00            | 67,000.00               | 6,907,000.00                          | 16.1%                                                   | 35,993,000.00                     |
| 22021008      | Subscription to Professional Bodies / National Council Registration    | 150,470,000.00           | 3,740,000.00            | 10,550,800.00                         | 7.0%                                                    | 139,919,200.00                    |
| 22021009      | Sporting Activities                                                    | 241,100,000.00           | 165,330,000.00          | 358,333,749.00                        | 148.6%                                                  | - 117,233,749.00                  |
| 22021010      | Direct Teaching & Laboratory Cost                                      | 40,500,000.00            | -                       | 4,074,563.25                          | 10.1%                                                   | 36,425,436.75                     |
| 22021014      | Annual Planning/Budget Processes Expenses and Administration           | 165,500,000.00           | 2,354,700.00            | 3,354,700.00                          | 2.0%                                                    | 162,145,300.00                    |
| 22021020      | Field Activities Logistic Supports                                     | 70,000,000.00            | -                       | 4,354,203.18                          | 6.2%                                                    | 65,645,796.82                     |
| 22021041      | Contingency Reserve - Recurrent                                        | 6,000,000,000.00         | -                       | -                                     | 0.0%                                                    | 6,000,000,000.00                  |
| 22021042      | Public Financial Management Core Group Activities                      | 30,000,000.00            | -                       | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 22021043      | Official Presents and Souvenirs                                        | 180,350,000.00           | 8,121,750.00            | 15,725,850.00                         | 8.7%                                                    | 164,624,150.00                    |

## Jigawa State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

| Code          | Economic                                                           | 2026 Original Budget     | 2026 Q2 Performance   | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|--------------------------------------------------------------------|--------------------------|-----------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| 22021044      | Committees and Commissions                                         | 2,599,169,000.00         | 653,670,289.00        | 1,168,698,371.33                      | 45.0%                                                   | 1,430,470,628.67                  |
| 22021045      | Institutional Feeding                                              | 7,722,025,000.00         | 1,287,981,364.00      | 2,534,639,938.28                      | 32.8%                                                   | 5,187,385,061.72                  |
| 22021046      | Livestock feeding and Medicament                                   | 3,600,000.00             | 48,000.00             | 64,000.00                             | 1.8%                                                    | 3,536,000.00                      |
| 22021047      | Community Engagement, Sensitization & Mobilization Activit         | 533,300,000.00           | 66,890,976.00         | 75,764,976.00                         | 14.2%                                                   | 457,535,024.00                    |
| 22021048      | Religious Pilgrimage Operations                                    | 3,309,000,000.00         | 258,096,600.00        | 337,673,903.00                        | 10.2%                                                   | 2,971,326,097.00                  |
| 22021049      | Special Health Programmes & Initiatives                            | 13,900,000.00            | 360,500.00            | 425,356.95                            | 3.1%                                                    | 13,474,643.05                     |
| 22021050      | Official Ceremonies and Celebrations                               | 279,457,000.00           | 30,564,000.00         | 106,590,200.00                        | 38.1%                                                   | 172,866,800.00                    |
| 22021051      | Special Education Programmes & Initiatives                         | 50,000.00                | -                     | -                                     | 0.0%                                                    | 50,000.00                         |
| 22021052      | Project Monitoring & Evaluation (M & E) Expenses                   | 569,004,000.00           | 72,309,456.82         | 99,509,726.56                         | 17.5%                                                   | 469,494,273.44                    |
| 22021053      | National Councils Meetings                                         | 100,720,000.00           | 9,600,000.00          | 12,322,000.00                         | 12.2%                                                   | 88,398,000.00                     |
| 22021054      | Zonal Office Operational Expenses                                  | 237,700,000.00           | 35,805,800.00         | 91,247,580.00                         | 38.4%                                                   | 146,452,420.00                    |
| 22021055      | Student Exchange Programme                                         | 30,200,000.00            | 35,947,200.00         | 43,746,700.00                         | 144.9%                                                  | - 13,546,700.00                   |
| 22021056      | Quranic Recitation and Other Religious Competitions                | 1,177,000,000.00         | -                     | 610,000.00                            | 0.1%                                                    | 1,176,390,000.00                  |
| 22021058      | Public Service Reforms & SERVICOM Expenses                         | 1,000,000.00             | 180,000.00            | 360,000.00                            | 36.0%                                                   | 640,000.00                        |
| 22021059      | Council of Ulama, Hisba & Other Religious Groups Activities        | 500,500,000.00           | -                     | 274,246,959.00                        | 54.8%                                                   | 226,253,041.00                    |
| 22021060      | Nutrition Activities                                               | 72,600,000.00            | -                     | -                                     | 0.0%                                                    | 72,600,000.00                     |
| 22021061      | Juvenile Court Operational Expenses                                | 20,000,000.00            | 4,000,000.00          | 4,000,000.00                          | 20.0%                                                   | 16,000,000.00                     |
| 22021063      | Accreditation Activities                                           | 441,500,000.00           | 38,865,511.18         | 41,865,672.43                         | 9.5%                                                    | 399,634,327.57                    |
| 22021064      | Emergency Preparedness and Response                                | 5,000,000.00             | -                     | -                                     | 0.0%                                                    | 5,000,000.00                      |
| 22021065      | Awards and Prizes of Excellence                                    | 38,200,000.00            | 2,435,000.00          | 2,435,000.00                          | 6.4%                                                    | 35,765,000.00                     |
| 22021066      | Operational Expenses of Special Advisers, Assistants & Other Aides | 858,550,000.00           | 246,455,000.00        | 521,265,000.00                        | 60.7%                                                   | 337,285,000.00                    |
| 22021067      | SOCU Social Investment Programme Interventions                     | 10,000,000.00            | -                     | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 22021068      | Governing Council Expenses                                         | 77,431,000.00            | 11,218,441.93         | 14,358,941.93                         | 18.5%                                                   | 63,072,058.07                     |
| 22021069      | Project / Programmes Coordination Expenses                         | 303,000,000.00           | 41,757,500.00         | 73,307,300.00                         | 24.2%                                                   | 229,692,700.00                    |
| 22021071      | Protocol Services & Expenses                                       | 80,000,000.00            | -                     | 15,000,000.00                         | 18.8%                                                   | 65,000,000.00                     |
| 22021072      | School Clubs Activities                                            | 25,150,000.00            | 31,460.00             | 31,460.00                             | 0.1%                                                    | 25,118,540.00                     |
| 22021073      | Guidance & Counselling Activities                                  | 107,000,000.00           | 188,000.00            | 288,000.00                            | 0.3%                                                    | 106,712,000.00                    |
| 22021074      | Primary Healthcare (LGA & Wards) Operations                        | 83,040,000.00            | 10,680,000.00         | 10,680,000.00                         | 12.9%                                                   | 72,360,000.00                     |
| 22021075      | Extra-curricula Activities (Quiz, Debates, etc)                    | 267,800,000.00           | 87,600,000.00         | 155,997,600.00                        | 58.3%                                                   | 111,802,400.00                    |
| 22021076      | Girls Child Health-Education Programme                             | 45,000,000.00            | 6,860,000.00          | 7,787,000.00                          | 17.3%                                                   | 37,213,000.00                     |
| 22021077      | Sexual Assault Referral Centre Expenses                            | 2,500,000.00             | -                     | -                                     | 0.0%                                                    | 2,500,000.00                      |
| 22021080      | Special Services & Other Security Expenses                         | 141,900,000.00           | 14,069,500.00         | 27,581,600.00                         | 19.4%                                                   | 114,318,400.00                    |
| 22021081      | Conferences and Seminars Expenses                                  | 30,400,000.00            | 2,720,000.00          | 7,693,000.00                          | 25.3%                                                   | 22,707,000.00                     |
| 22021082      | Secondary School Operational Cost & Other Activities               | 20,000,000.00            | -                     | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 22021084      | Performance Delivery Coordination Unit Operational Expenses        | 118,500,000.00           | -                     | 5,489,150.00                          | 4.6%                                                    | 113,010,850.00                    |
| 22021085      | Ramadan Feeding Expenses                                           | 2,000,000,000.00         | 1,485,000.00          | 3,258,241,700.00                      | 162.9%                                                  | - 1,258,241,700.00                |
| 22021086      | Open Government Partnership (OGP) Actors Operational Cost          | 30,000,000.00            | -                     | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 22021087      | Agricultural Mechanization Operational Expenses                    | 40,000,000.00            | 165,000.00            | 165,000.00                            | 0.4%                                                    | 39,835,000.00                     |
| 22021088      | Ward Level Offices Operational Expenses                            | 500,000.00               | -                     | -                                     | 0.0%                                                    | 500,000.00                        |
| 22021089      | LGAs Offices Operational Expenses                                  | 20,000,000.00            | 12,030,000.00         | 15,550,000.00                         | 77.8%                                                   | 4,450,000.00                      |
| 22021091      | Consumer Protection Operations                                     | 50,000,000.00            | 1,170,000.00          | 10,133,000.00                         | 20.3%                                                   | 39,867,000.00                     |
| 22021092      | Export Processing Zone (EPZ) Operation                             | 100,000,000.00           | 45,648,800.00         | 56,242,800.00                         | 56.2%                                                   | 43,757,200.00                     |
| 22021093      | Date Palm Overseas Farmers                                         | 300,000,000.00           | -                     | -                                     | 0.0%                                                    | 300,000,000.00                    |
| <b>2203</b>   | <b>LOANS AND ADVANCES</b>                                          | <b>2,350,000,000.00</b>  | <b>-</b>              | <b>34,771,514.00</b>                  | <b>1.5%</b>                                             | <b>2,315,228,486.00</b>           |
| <b>220301</b> | <b>Staff Loans and Advances</b>                                    | <b>2,350,000,000.00</b>  | <b>-</b>              | <b>34,771,514.00</b>                  | <b>1.5%</b>                                             | <b>2,315,228,486.00</b>           |
| 22030101      | Motor Cycle Advances                                               | 150,000,000.00           | -                     | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 22030102      | Bicycle Advances                                                   | 25,000,000.00            | -                     | -                                     | 0.0%                                                    | 25,000,000.00                     |
| 22030103      | Refurbishing Advances                                              | 150,000,000.00           | -                     | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 22030106      | Motor Vehicle Advance                                              | 2,000,000,000.00         | -                     | 34,771,514.00                         | 1.7%                                                    | 1,965,228,486.00                  |
| 22030109      | Professional Advances Loan                                         | 25,000,000.00            | -                     | -                                     | 0.0%                                                    | 25,000,000.00                     |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS - GENERAL</b>                          | <b>14,557,480,000.00</b> | <b>491,942,500.00</b> | <b>499,857,500.00</b>                 | <b>3.4%</b>                                             | <b>14,057,622,500.00</b>          |
| <b>220401</b> | <b>Local Grants and Contributions</b>                              | <b>14,470,380,000.00</b> | <b>491,942,500.00</b> | <b>499,857,500.00</b>                 | <b>3.5%</b>                                             | <b>13,970,522,500.00</b>          |
| 22040109      | Grants to Communities and NGOs                                     | 14,442,580,000.00        | 491,942,500.00        | 499,857,500.00                        | 3.5%                                                    | 13,942,722,500.00                 |
| 22040110      | Grant to Academic Institutions                                     | 22,800,000.00            | -                     | -                                     | 0.0%                                                    | 22,800,000.00                     |
| 22040112      | Grant to Professional Bodies                                       | 5,000,000.00             | -                     | -                                     | 0.0%                                                    | 5,000,000.00                      |

## Jigawa State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

| Code          | Economic                                                         | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>220402</b> | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>                          | <b>87,100,000.00</b>      | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>87,100,000.00</b>              |
| 22040203      | Grants and Contribution to International Organizations           | 2,100,000.00              | -                        | -                                     | 0.0%                                                    | 2,100,000.00                      |
| 22040204      | External Financial Obligations                                   | 85,000,000.00             | -                        | -                                     | 0.0%                                                    | 85,000,000.00                     |
| <b>2206</b>   | <b>PUBLIC DEBT CHARGES</b>                                       | <b>5,700,000,000.00</b>   | <b>1,528,031,654.16</b>  | <b>2,386,861,606.63</b>               | <b>41.9%</b>                                            | <b>3,313,138,393.37</b>           |
| <b>220601</b> | <b>FOREIGN INTEREST / DISCOUNT</b>                               | <b>1,000,000,000.00</b>   | <b>291,785,369.96</b>    | <b>549,434,355.70</b>                 | <b>54.9%</b>                                            | <b>450,565,644.30</b>             |
| 22060102      | FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS                | 1,000,000,000.00          | 291,785,369.96           | 549,434,355.70                        | 54.9%                                                   | 450,565,644.30                    |
| <b>220602</b> | <b>DOMESTIC INTEREST / DISCOUNT</b>                              | <b>1,700,000,000.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,700,000,000.00</b>           |
| 22060202      | DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS               | 1,700,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,700,000,000.00                  |
| <b>220603</b> | <b>FOREIGN PRINCIPAL</b>                                         | <b>1,500,000,000.00</b>   | <b>680,832,529.90</b>    | <b>1,282,013,496.63</b>               | <b>85.5%</b>                                            | <b>217,986,503.37</b>             |
| 22060302      | FOREIGN PRINCIPAL - LONG TERM BORROWINGS                         | 1,500,000,000.00          | 680,832,529.90           | 1,282,013,496.63                      | 85.5%                                                   | 217,986,503.37                    |
| <b>220604</b> | <b>DOMESTIC PRINCIPAL</b>                                        | <b>1,500,000,000.00</b>   | <b>555,413,754.30</b>    | <b>555,413,754.30</b>                 | <b>37.0%</b>                                            | <b>944,586,245.70</b>             |
| 22060401      | DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS                       | 300,000,000.00            | -                        | -                                     | 0.0%                                                    | 300,000,000.00                    |
| 22060402      | DOMESTIC PRINCIPAL - LONG TERM BORROWINGS                        | 1,200,000,000.00          | 555,413,754.30           | 555,413,754.30                        | 46.3%                                                   | 644,586,245.70                    |
| <b>2207</b>   | <b>Transfers - Payments</b>                                      | <b>1,052,000,000.00</b>   | <b>105,834,670.02</b>    | <b>165,419,340.03</b>                 | <b>15.7%</b>                                            | <b>886,580,659.97</b>             |
| <b>220701</b> | <b>Transfer to Fund Recurrent Expenditure - Payments</b>         | <b>1,052,000,000.00</b>   | <b>105,834,670.02</b>    | <b>165,419,340.03</b>                 | <b>15.7%</b>                                            | <b>886,580,659.97</b>             |
| 22070103      | Payment of Share of State IGR (State Taxes) to Local Governments | 52,000,000.00             | 13,334,670.00            | 26,669,340.00                         | 51.3%                                                   | 25,330,660.00                     |
| 22070105      | Stabilization Funds                                              | 1,000,000,000.00          | 92,500,000.02            | 138,750,000.03                        | 13.9%                                                   | 861,249,999.97                    |
| <b>2208</b>   | <b>Transfers - Payment to Individuals</b>                        | <b>1,665,350,000.00</b>   | <b>524,292,477.00</b>    | <b>856,678,938.00</b>                 | <b>51.4%</b>                                            | <b>808,671,062.00</b>             |
| <b>220801</b> | <b>Transfers - Payment to Individuals</b>                        | <b>1,665,350,000.00</b>   | <b>524,292,477.00</b>    | <b>856,678,938.00</b>                 | <b>51.4%</b>                                            | <b>808,671,062.00</b>             |
| 22080110      | Assistance and Donations to Individual                           | 1,629,350,000.00          | 518,302,335.00           | 850,688,796.00                        | 52.2%                                                   | 778,661,204.00                    |
| 22080112      | Disable Trust Fund Donations to PWDs                             | 36,000,000.00             | 5,990,142.00             | 5,990,142.00                          | 16.6%                                                   | 30,009,858.00                     |
| <b>23</b>     | <b>Capital Expenditure</b>                                       | <b>689,823,000,000.00</b> | <b>43,520,317,598.41</b> | <b>104,136,212,008.47</b>             | <b>15.1%</b>                                            | <b>585,686,787,991.53</b>         |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                                    | <b>100,875,567,000.00</b> | <b>3,296,090,230.81</b>  | <b>7,513,716,241.49</b>               | <b>7.4%</b>                                             | <b>93,361,850,758.51</b>          |
| <b>230101</b> | <b>Purchase of Fixed Assets - General</b>                        | <b>100,875,567,000.00</b> | <b>3,296,090,230.81</b>  | <b>7,513,716,241.49</b>               | <b>7.4%</b>                                             | <b>93,361,850,758.51</b>          |
| 23010101      | Purchase/Acquisition Of Land                                     | 2,378,000,000.00          | -                        | 399,981,820.00                        | 16.8%                                                   | 1,978,018,180.00                  |
| 23010103      | Purchase of Residential Buildings                                | 181,276,000.00            | 68,000,000.00            | 68,000,000.00                         | 37.5%                                                   | 113,276,000.00                    |
| 23010104      | Purchase of Motor Cycles                                         | 1,135,024,000.00          | 38,637,158.56            | 93,242,158.56                         | 8.2%                                                    | 1,041,781,841.44                  |
| 23010105      | Purchase Of Motor Vehicles                                       | 20,671,740,000.00         | 424,471,054.82           | 1,145,331,697.52                      | 5.5%                                                    | 19,526,408,302.48                 |
| 23010106      | Purchase Of Vans                                                 | 20,000,000.00             | -                        | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 23010107      | Purchase Of Trucks                                               | 1,270,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,270,000,000.00                  |
| 23010108      | Purchase Of Buses                                                | 2,135,200,000.00          | 160,000,000.00           | 160,000,000.00                        | 7.5%                                                    | 1,975,200,000.00                  |
| 23010109      | Purchase Of Sea Boats                                            | 400,000,000.00            | -                        | -                                     | 0.0%                                                    | 400,000,000.00                    |
| 23010112      | Purchase Of Office Furniture and Fittings                        | 2,513,600,000.00          | 337,542,763.65           | 337,542,763.65                        | 13.4%                                                   | 2,176,057,236.35                  |
| 23010113      | Purchase Of Computers                                            | 1,632,900,000.00          | 109,322,805.96           | 173,175,545.13                        | 10.6%                                                   | 1,459,724,454.87                  |
| 23010114      | Purchase Of Computer Printers                                    | 185,000,000.00            | 5,256,066.25             | 5,256,066.25                          | 2.8%                                                    | 179,743,933.75                    |
| 23010115      | Purchase Of Photocopying Machines                                | 122,000,000.00            | 1,450,000.00             | 1,450,000.00                          | 1.2%                                                    | 120,550,000.00                    |
| 23010118      | Purchase Of Scanners                                             | 2,331,000.00              | -                        | -                                     | 0.0%                                                    | 2,331,000.00                      |
| 23010119      | Purchase Of Power Generating Set                                 | 273,650,000.00            | 285,429,571.26           | 285,429,571.26                        | 104.3%                                                  | - 11,779,571.26                   |
| 23010120      | Purchase Of canteen / Kitchen Equipment                          | 70,000,000.00             | -                        | -                                     | 0.0%                                                    | 70,000,000.00                     |
| 23010121      | Purchase Of Residential Furniture                                | 795,000,000.00            | 24,241,250.00            | 24,241,250.00                         | 3.0%                                                    | 770,758,750.00                    |
| 23010122      | Purchase Of Health / Medical Equipment                           | 15,641,845,000.00         | 508,399,363.31           | 2,298,051,994.37                      | 14.7%                                                   | 13,343,793,005.63                 |
| 23010123      | Purchase Of Fire Fighting Equipment                              | 49,000,000.00             | -                        | 7,416,500.00                          | 15.1%                                                   | 41,583,500.00                     |
| 23010124      | Purchase Of Teaching / Learning Aid Equipment                    | 12,637,260,000.00         | 630,578,160.00           | 739,013,255.00                        | 5.8%                                                    | 11,898,246,745.00                 |
| 23010125      | Purchase Of Library Books & Equipment                            | 561,300,000.00            | 4,329,000.00             | 32,872,536.32                         | 5.9%                                                    | 528,427,463.68                    |
| 23010126      | Purchase Of Sporting / Gaming Equipment                          | 481,830,000.00            | -                        | 3,033,400.00                          | 0.6%                                                    | 478,796,600.00                    |
| 23010127      | Purchase Of Agricultural Equipment and Improved Inputs           | 12,523,750,000.00         | 428,750,000.00           | 677,255,000.00                        | 5.4%                                                    | 11,846,495,000.00                 |
| 23010128      | Purchase Of Security Equipment                                   | 366,002,000.00            | 11,500,000.00            | 11,500,000.00                         | 3.1%                                                    | 354,502,000.00                    |
| 23010129      | Purchase Of Industrial Equipment                                 | 455,000,000.00            | 2,520,000.00             | 2,520,000.00                          | 0.6%                                                    | 452,480,000.00                    |
| 23010130      | Purchase Of Recreational Facilities                              | 37,000,000.00             | -                        | -                                     | 0.0%                                                    | 37,000,000.00                     |
| 23010131      | Purchase Of Air Navigational Equipment                           | 679,000,000.00            | -                        | -                                     | 0.0%                                                    | 679,000,000.00                    |
| 23010133      | Purchases Of Surveying Equipment                                 | 40,000,000.00             | -                        | -                                     | 0.0%                                                    | 40,000,000.00                     |
| 23010134      | Purchase Of Diving Equipment                                     | 30,000,000.00             | -                        | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 23010139      | Purchase Of Tricycle                                             | 40,000,000.00             | -                        | -                                     | 0.0%                                                    | 40,000,000.00                     |
| 23010140      | Purchase of Information / Communication Equipment                | 2,342,348,000.00          | 16,961,280.64            | 16,961,280.64                         | 0.7%                                                    | 2,325,386,719.36                  |
| 23010141      | Purchase of School Furniture                                     | 7,007,200,000.00          | 53,230,000.00            | 53,230,000.00                         | 0.8%                                                    | 6,953,970,000.00                  |

## Jigawa State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

| Code          | Economic                                                               | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|------------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| 23010142      | Purchase of Laboratory Equipment                                       | 3,764,000,000.00          | 35,400,718.86            | 409,943,233.88                        | 10.9%                                                   | 3,354,056,766.12                  |
| 23010143      | Purchase of Workshop Tools / Equipment                                 | 1,857,921,000.00          | 3,900,000.00             | 3,900,000.00                          | 0.2%                                                    | 1,854,021,000.00                  |
| 23010144      | Purchase of Heavy Plants and Equipment                                 | 2,716,000,000.00          | -                        | 6,867,481.41                          | 0.3%                                                    | 2,709,132,518.59                  |
| 23010146      | Purchase of other ICT equipment                                        | 2,852,600,000.00          | -                        | 234,350,000.00                        | 8.2%                                                    | 2,618,250,000.00                  |
| 23010147      | Purchase of Office Equipment                                           | 170,000,000.00            | -                        | -                                     | 0.0%                                                    | 170,000,000.00                    |
| 23010149      | Purchase of Electronic Equipment and Fittings                          | 1,174,330,000.00          | 23,765,000.00            | 23,765,000.00                         | 2.0%                                                    | 1,150,565,000.00                  |
| 23010150      | Purchase of Livestocks                                                 | 675,000,000.00            | 4,185,000.00             | 4,185,000.00                          | 0.6%                                                    | 670,815,000.00                    |
| 23010151      | Purchase of veterinary Clinic Equipments                               | 691,000,000.00            | -                        | 176,979,650.00                        | 25.6%                                                   | 514,020,350.00                    |
| 23010152      | Purchase of Funmigation Equipment                                      | 92,520,000.00             | -                        | -                                     | 0.0%                                                    | 92,520,000.00                     |
| 23010155      | Purchase of Water Supply Equipment                                     | 204,940,000.00            | 118,221,037.50           | 118,221,037.50                        | 57.7%                                                   | 86,718,962.50                     |
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>                                        | <b>386,443,354,000.00</b> | <b>25,781,118,043.81</b> | <b>61,153,472,830.70</b>              | <b>15.8%</b>                                            | <b>325,289,881,169.30</b>         |
| <b>230201</b> | <b>Construction / Provision of Fixed Assets - General</b>              | <b>386,443,354,000.00</b> | <b>25,781,118,043.81</b> | <b>61,153,472,830.70</b>              | <b>15.8%</b>                                            | <b>325,289,881,169.30</b>         |
| 23020101      | Construction/Provision Of Office Buildings                             | 15,106,200,000.00         | 711,797,208.64           | 923,479,920.13                        | 6.1%                                                    | 14,182,720,079.87                 |
| 23020102      | Construction/Provision Of Residential Buildings                        | 17,687,000,000.00         | 547,769,351.06           | 1,007,142,444.36                      | 5.7%                                                    | 16,679,857,555.64                 |
| 23020103      | Construction/Provision Of Electricity / Solar Power                    | 30,845,652,000.00         | 5,050,062,608.67         | 6,791,323,809.16                      | 22.0%                                                   | 24,054,328,190.84                 |
| 23020105      | Construction/Provision Of Water Facilities                             | 7,885,007,000.00          | 753,974,912.98           | 1,547,702,824.46                      | 19.6%                                                   | 6,337,304,175.54                  |
| 23020106      | Construction/Provision Of Hospitals/Health Centres                     | 11,365,000,000.00         | 1,145,836,971.79         | 2,077,579,272.68                      | 18.3%                                                   | 9,287,420,727.32                  |
| 23020107      | Construction/Provision Of Public Schools                               | 23,998,400,000.00         | 3,138,944,929.17         | 5,118,253,132.42                      | 21.3%                                                   | 18,880,146,867.58                 |
| 23020110      | Construction / Provision Of Fire Fighting Stations                     | 20,000,000.00             | -                        | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 23020111      | Construction / Provision Of Libraries                                  | 340,000,000.00            | -                        | -                                     | 0.0%                                                    | 340,000,000.00                    |
| 23020112      | Construction / Provision Of Sporting Facilities                        | 460,000,000.00            | 14,430,786.69            | 14,430,786.69                         | 3.1%                                                    | 445,569,213.31                    |
| 23020113      | Construction / Provision Of Agricultural Facilities                    | 22,554,000,000.00         | 172,778,282.78           | 197,034,608.53                        | 0.9%                                                    | 22,356,965,391.47                 |
| 23020114      | Construction / Provision Of Roads                                      | 162,200,000,000.00        | 11,430,658,699.65        | 37,568,484,879.40                     | 23.2%                                                   | 124,631,515,120.60                |
| 23020116      | Construction / Provision Of Water-Ways                                 | 90,000,000.00             | -                        | -                                     | 0.0%                                                    | 90,000,000.00                     |
| 23020117      | Construction / Provision Of Air-Port / Aerodromes                      | 1,302,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,302,000,000.00                  |
| 23020118      | Construction / Provision Of Infrastructure                             | 2,388,500,000.00          | -                        | -                                     | 0.0%                                                    | 2,388,500,000.00                  |
| 23020123      | Construction Of Traffic /Street Lights                                 | 17,536,000,000.00         | 159,970,203.73           | 159,970,203.73                        | 0.9%                                                    | 17,376,029,796.27                 |
| 23020124      | Construction Of Markets/Parks                                          | 12,804,000,000.00         | 372,055,298.96           | 707,424,165.63                        | 5.5%                                                    | 12,096,575,834.37                 |
| 23020125      | Construction Of Power Generating Plants                                | 140,000,000.00            | -                        | -                                     | 0.0%                                                    | 140,000,000.00                    |
| 23020127      | Construction Of ICT Infrastructures                                    | 1,563,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,563,000,000.00                  |
| 23020128      | Construction Of Dams                                                   | 10,000,000.00             | -                        | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 23020129      | Construction Of Irrigation Facilities                                  | 22,003,000,000.00         | 18,000,000.00            | 19,160,000.00                         | 0.1%                                                    | 21,983,840,000.00                 |
| 23020130      | Construction / Provision of Wall Fence/Boundary Pillars                | 4,785,950,000.00          | 178,008,070.16           | 311,123,594.42                        | 6.5%                                                    | 4,474,826,405.58                  |
| 23020131      | Construction/Provision Of Religious Structures                         | 3,963,200,000.00          | -                        | 62,504,106.35                         | 1.6%                                                    | 3,900,695,893.65                  |
| 23020132      | Construction/Provision Of Other Institutional Structures               | 701,500,000.00            | 8,129,950.00             | 13,500,112.50                         | 1.9%                                                    | 687,999,887.50                    |
| 23020133      | Construction/Provision Of Public Convenience                           | 1,216,004,000.00          | 187,205,007.32           | 187,205,007.32                        | 15.4%                                                   | 1,028,798,992.68                  |
| 23020134      | Grazing Reserves Development                                           | 150,000,000.00            | -                        | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 23020139      | Construction of Bridges and Culverts                                   | 4,740,000,000.00          | 968,596,078.30           | 1,914,995,993.27                      | 40.4%                                                   | 2,825,004,006.73                  |
| 23020140      | Construction of Drainages, Barrages & other Erosion Control Structures | 13,067,241,000.00         | 780,971,715.91           | 2,371,203,126.15                      | 18.1%                                                   | 10,696,037,873.85                 |
| 23020142      | Construction of Sanitation Facilities                                  | 280,000,000.00            | 131,437,568.00           | 131,437,568.00                        | 46.9%                                                   | 148,562,432.00                    |
| 23020146      | Construction of Lecture Hall/Theatre/Class Rooms                       | 1,932,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,932,000,000.00                  |
| 23020147      | Construction/Provision of Workshops/Laboratories                       | 5,069,700,000.00          | 10,490,400.00            | 29,517,275.50                         | 0.6%                                                    | 5,040,182,724.50                  |
| 23020148      | Construction/Provision of Environment Facilities                       | 240,000,000.00            | -                        | -                                     | 0.0%                                                    | 240,000,000.00                    |
| <b>2303</b>   | <b>REHABILITATION / REPAIRS</b>                                        | <b>111,997,093,000.00</b> | <b>7,624,541,090.33</b>  | <b>16,271,075,198.55</b>              | <b>14.5%</b>                                            | <b>95,726,017,801.45</b>          |
| <b>230301</b> | <b>Rehabilitation/Repairs of Fixed Assets - General</b>                | <b>111,997,093,000.00</b> | <b>7,624,541,090.33</b>  | <b>16,271,075,198.55</b>              | <b>14.5%</b>                                            | <b>95,726,017,801.45</b>          |
| 23030101      | Rehabilitation/Repairs Of Residential Buildings                        | 5,016,000,000.00          | 111,428,493.36           | 207,946,331.56                        | 4.1%                                                    | 4,808,053,668.44                  |
| 23030102      | Rehabilitation/Repairs - Electricity                                   | 1,073,250,000.00          | -                        | 278,534,118.48                        | 26.0%                                                   | 794,715,881.52                    |
| 23030104      | Rehabilitation/Repairs - Water Facilities                              | 3,582,797,000.00          | 469,385,163.00           | 576,340,217.19                        | 16.1%                                                   | 3,006,456,782.81                  |
| 23030105      | Rehabilitation/Repairs-Hospitals/Health Centres                        | 16,495,000,000.00         | 2,576,322,728.32         | 2,955,503,584.44                      | 17.9%                                                   | 13,539,496,415.56                 |
| 23030106      | Rehabilitation/Repairs - Public Schools                                | 21,886,185,000.00         | 642,323,609.44           | 1,519,484,708.22                      | 6.9%                                                    | 20,366,700,291.78                 |
| 23030109      | Rehabilitation / Repairs - Fire Fighting Stations                      | 90,000,000.00             | -                        | -                                     | 0.0%                                                    | 90,000,000.00                     |
| 23030110      | Rehabilitation / Repairs - Libraries                                   | 630,000,000.00            | 28,973,553.42            | 28,973,553.42                         | 4.6%                                                    | 601,026,446.58                    |
| 23030111      | Rehabilitation / Repairs - Sporting Facilities                         | 160,000,000.00            | 4,612,333.70             | 4,612,333.70                          | 2.9%                                                    | 155,387,666.30                    |
| 23030112      | Rehabilitation / Repairs - Agricultural Facilities                     | 4,810,000,000.00          | 21,799,342.02            | 21,799,342.02                         | 0.5%                                                    | 4,788,200,657.98                  |
| 23030113      | Rehabilitation / Repairs - Roads                                       | 35,213,000,000.00         | 2,728,822,426.43         | 8,259,037,474.40                      | 23.5%                                                   | 26,953,962,525.60                 |

## Jigawa State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

| Code          | Economic                                                          | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|-------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| 23030116      | Rehabilitation / Repairs - Air-Port / Aerodromes                  | 750,000,000.00           | 27,420,000.00           | 27,420,000.00                         | 3.7%                                                    | 722,580,000.00                    |
| 23030118      | Rehabilitation / Repairs - Recreational Facilities                | 18,500,000.00            | -                       | -                                     | 0.0%                                                    | 18,500,000.00                     |
| 23030121      | Rehabilitation / Repairs Of Office Buildings                      | 3,049,852,000.00         | 119,591,664.82          | 126,597,958.64                        | 4.2%                                                    | 2,923,254,041.36                  |
| 23030122      | Rehabilitation/Repairs of Wall Fence/Boundary Pillars             | 446,000,000.00           | 10,000,000.00           | 10,000,000.00                         | 2.2%                                                    | 436,000,000.00                    |
| 23030123      | Rehabilitation/Repairs- Traffic /Street Lights                    | 20,000,000.00            | -                       | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 23030124      | Rehabilitation/Repairs- Markets/Parks                             | 10,000,000.00            | -                       | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 23030127      | Rehabilitation/Repairs- ICT Infrastructures                       | 75,000,000.00            | -                       | -                                     | 0.0%                                                    | 75,000,000.00                     |
| 23030128      | Rehabilitation of Dams                                            | 730,000,000.00           | -                       | -                                     | 0.0%                                                    | 730,000,000.00                    |
| 23030129      | Rehabilitation of Irrigation Facilities                           | 10,340,000,000.00        | -                       | 747,347,881.35                        | 7.2%                                                    | 9,592,652,118.65                  |
| 23030130      | Rehabilitation/Repairs of Other Institutional Buildings           | 1,965,000,000.00         | 284,968,746.88          | 715,926,310.79                        | 36.4%                                                   | 1,249,073,689.21                  |
| 23030131      | Rehabilitation/Repairs of Other Infrastructure                    | 616,700,000.00           | 9,312,968.48            | 9,312,968.48                          | 1.5%                                                    | 607,387,031.52                    |
| 23030132      | Rehabilitation/Repairs of Other Plants & Machineries              | 10,000,000.00            | -                       | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 23030133      | Rehabilitation/Repairs of Other facilities                        | 262,000,000.00           | -                       | -                                     | 0.0%                                                    | 262,000,000.00                    |
| 23030135      | Rehabilitation/Repairs of veterinary Clinics                      | 1,050,000,000.00         | -                       | -                                     | 0.0%                                                    | 1,050,000,000.00                  |
| 23030136      | Rehabilitation/Repairs of Motor Vehicles & Other Utility Vehicles | 200,085,000.00           | 12,898,387.50           | 12,898,387.50                         | 6.4%                                                    | 187,186,612.50                    |
| 23030137      | Rehabilitation/Repairs of Lecture Theatre/Class Rooms             | 622,800,000.00           | -                       | -                                     | 0.0%                                                    | 622,800,000.00                    |
| 23030138      | Rehabilitation/Repairs of Workshops/Laboratories                  | 2,844,924,000.00         | 576,681,672.96          | 769,340,028.36                        | 27.0%                                                   | 2,075,583,971.64                  |
| 23030141      | Rehabilitation/Repairs of School Furnitures                       | 30,000,000.00            | -                       | -                                     | 0.0%                                                    | 30,000,000.00                     |
| <b>2304</b>   | <b>PRESERVATION OF THE ENVIRONMENT</b>                            | <b>665,000,000.00</b>    | <b>1,960,000.00</b>     | <b>1,960,000.00</b>                   | <b>0.3%</b>                                             | <b>663,040,000.00</b>             |
| <b>230401</b> | <b>Preservation of the Environment - General</b>                  | <b>665,000,000.00</b>    | <b>1,960,000.00</b>     | <b>1,960,000.00</b>                   | <b>0.3%</b>                                             | <b>663,040,000.00</b>             |
| 23040101      | Tree Planting                                                     | 55,000,000.00            | -                       | -                                     | 0.0%                                                    | 55,000,000.00                     |
| 23040102      | Erosion & Flood Control                                           | 100,000,000.00           | -                       | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 23040105      | Water and Environmental Pollution Prevention & Control            | 74,000,000.00            | 1,960,000.00            | 1,960,000.00                          | 2.6%                                                    | 72,040,000.00                     |
| 23040106      | Nurseries and Seedlings                                           | 50,000,000.00            | -                       | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 23040107      | Forests and Shelterbelts                                          | 150,000,000.00           | -                       | -                                     | 0.0%                                                    | 150,000,000.00                    |
| 23040108      | Parks and Gardens                                                 | 50,000,000.00            | -                       | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 23040109      | Alternative Energy Development                                    | 186,000,000.00           | -                       | -                                     | 0.0%                                                    | 186,000,000.00                    |
| <b>2305</b>   | <b>OTHER CAPITAL PROJECTS</b>                                     | <b>89,841,986,000.00</b> | <b>6,816,608,233.46</b> | <b>19,195,987,737.73</b>              | <b>21.4%</b>                                            | <b>70,645,998,262.27</b>          |
| <b>230501</b> | <b>Acquisition of Non-Tangible Asset</b>                          | <b>89,841,986,000.00</b> | <b>6,816,608,233.46</b> | <b>19,195,987,737.73</b>              | <b>21.4%</b>                                            | <b>70,645,998,262.27</b>          |
| 23050101      | Research & Development and Census/Surveys                         | 6,186,920,000.00         | 1,437,469,151.74        | 1,920,758,889.24                      | 31.0%                                                   | 4,266,161,110.76                  |
| 23050102      | Computer Software Acquisition                                     | 2,703,306,000.00         | 178,306,249.99          | 329,220,199.99                        | 12.2%                                                   | 2,374,085,800.01                  |
| 23050103      | Monitoring And Evaluation                                         | 6,083,710,000.00         | 409,393,510.17          | 916,672,741.71                        | 15.1%                                                   | 5,167,037,258.29                  |
| 23050104      | Anniversaries/Celebrations                                        | 156,000,000.00           | 30,409,994.60           | 30,409,994.60                         | 19.5%                                                   | 125,590,005.40                    |
| 23050108      | Special Intervention Programmes and Projects                      | 47,642,200,000.00        | 4,567,245,326.96        | 13,678,408,879.79                     | 28.7%                                                   | 33,963,791,120.21                 |
| 23050137      | Capital Project Historical Liabilities                            | 2,000,000,000.00         | -                       | 300,000,000.00                        | 15.0%                                                   | 1,700,000,000.00                  |
| 23050138      | Recapitalization and Investments                                  | 16,175,000,000.00        | -                       | 1,750,000,000.00                      | 10.8%                                                   | 14,425,000,000.00                 |
| 23050139      | Capacity Development                                              | 8,894,850,000.00         | 193,784,000.00          | 270,517,032.40                        | 3.0%                                                    | 8,624,332,967.60                  |

## 2.E Expenditure by Functional Classification

**Table 10: Total Expenditure by Functional Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Total Expenditure by Functional Classification

| Code        | Function                                                                  | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|---------------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|             | <b>Total Expenditure</b>                                                  | <b>901,841,000,000.00</b> | <b>80,588,319,382.17</b> | <b>180,897,369,593.61</b>             | <b>20.1%</b>                                            | <b>720,943,630,406.39</b>         |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>                                            | <b>95,970,014,000.00</b>  | <b>9,156,022,900.59</b>  | <b>19,322,318,525.03</b>              | <b>20.1%</b>                                            | <b>76,647,695,474.97</b>          |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX</b> | <b>64,303,557,000.00</b>  | <b>5,091,962,546.51</b>  | <b>11,254,147,569.62</b>              | <b>17.5%</b>                                            | <b>53,049,409,430.38</b>          |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS                                          | 28,911,702,000.00         | 3,663,431,765.73         | 6,268,444,263.37                      | 21.7%                                                   | 22,643,257,736.63                 |
| 70112       | FINANCIAL AND FISCAL AFFAIRS                                              | 35,391,855,000.00         | 1,428,530,780.78         | 4,985,703,306.25                      | 14.1%                                                   | 30,406,151,693.75                 |
| <b>7013</b> | <b>GENERAL SERVICES</b>                                                   | <b>21,494,328,000.00</b>  | <b>2,492,386,012.55</b>  | <b>4,518,944,343.14</b>               | <b>21.0%</b>                                            | <b>16,975,383,656.86</b>          |
| 70131       | GENERAL PERSONNEL SERVICES                                                | 4,195,094,000.00          | 1,088,873,727.15         | 1,559,811,934.58                      | 37.2%                                                   | 2,635,282,065.42                  |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES                                 | 7,777,020,000.00          | 83,833,264.17            | 200,256,680.61                        | 2.6%                                                    | 7,576,763,319.39                  |
| 70133       | OTHER GENERAL SERVICES                                                    | 9,522,214,000.00          | 1,319,679,021.23         | 2,758,875,727.95                      | 29.0%                                                   | 6,763,338,272.05                  |
| <b>7014</b> | <b>BASIC RESEARCH</b>                                                     | <b>553,000,000.00</b>     | <b>-</b>                 | <b>86,271,500.00</b>                  | <b>15.6%</b>                                            | <b>466,728,500.00</b>             |
| 70141       | BASIC RESEARCH                                                            | 553,000,000.00            | -                        | 86,271,500.00                         | 15.6%                                                   | 466,728,500.00                    |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>                                     | <b>3,867,129,000.00</b>   | <b>30,308,017.38</b>     | <b>1,049,424,165.64</b>               | <b>27.1%</b>                                            | <b>2,817,704,834.36</b>           |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.                                            | 3,867,129,000.00          | 30,308,017.38            | 1,049,424,165.64                      | 27.1%                                                   | 2,817,704,834.36                  |
| <b>7017</b> | <b>PUBLIC DEBT TRANSACTIONS</b>                                           | <b>5,700,000,000.00</b>   | <b>1,528,031,654.16</b>  | <b>2,386,861,606.63</b>               | <b>41.9%</b>                                            | <b>3,313,138,393.37</b>           |
| 70171       | PUBLIC DEBT TRANSACTIONS                                                  | 5,700,000,000.00          | 1,528,031,654.16         | 2,386,861,606.63                      | 41.9%                                                   | 3,313,138,393.37                  |
| <b>7018</b> | <b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVE</b>  | <b>52,000,000.00</b>      | <b>13,334,670.00</b>     | <b>26,669,340.00</b>                  | <b>51.3%</b>                                            | <b>25,330,660.00</b>              |
| 70181       | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT   | 52,000,000.00             | 13,334,670.00            | 26,669,340.00                         | 51.3%                                                   | 25,330,660.00                     |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>                                            | <b>25,178,682,000.00</b>  | <b>1,146,872,818.18</b>  | <b>2,133,297,344.60</b>               | <b>8.5%</b>                                             | <b>23,045,384,655.40</b>          |
| <b>7032</b> | <b>FIRE PROTECTION SERVICES</b>                                           | <b>1,133,993,000.00</b>   | <b>32,077,742.52</b>     | <b>66,492,294.08</b>                  | <b>5.9%</b>                                             | <b>1,067,500,705.92</b>           |
| 70321       | FIRE PROTECTION SERVICES                                                  | 1,133,993,000.00          | 32,077,742.52            | 66,492,294.08                         | 5.9%                                                    | 1,067,500,705.92                  |
| <b>7033</b> | <b>LAW COURTS</b>                                                         | <b>11,212,557,000.00</b>  | <b>1,096,430,075.66</b>  | <b>1,986,418,550.52</b>               | <b>17.7%</b>                                            | <b>9,226,138,449.48</b>           |
| 70331       | LAW COURTS                                                                | 11,212,557,000.00         | 1,096,430,075.66         | 1,986,418,550.52                      | 17.7%                                                   | 9,226,138,449.48                  |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>                                     | <b>12,832,132,000.00</b>  | <b>18,365,000.00</b>     | <b>80,386,500.00</b>                  | <b>0.6%</b>                                             | <b>12,751,745,500.00</b>          |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.                                            | 12,832,132,000.00         | 18,365,000.00            | 80,386,500.00                         | 0.6%                                                    | 12,751,745,500.00                 |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>                                                   | <b>309,100,554,000.00</b> | <b>20,251,913,232.45</b> | <b>57,388,112,030.16</b>              | <b>18.6%</b>                                            | <b>251,712,441,969.84</b>         |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                   | <b>14,496,522,000.00</b>  | <b>691,389,832.81</b>    | <b>1,236,239,250.53</b>               | <b>8.5%</b>                                             | <b>13,260,282,749.47</b>          |
| 70411       | GENERAL ECONOMIC AND COMMERCIALAFFAIRS                                    | 14,496,522,000.00         | 691,389,832.81           | 1,236,239,250.53                      | 8.5%                                                    | 13,260,282,749.47                 |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                        | <b>78,883,446,000.00</b>  | <b>928,212,082.46</b>    | <b>2,568,094,284.36</b>               | <b>3.3%</b>                                             | <b>76,315,351,715.64</b>          |
| 70421       | AGRICULTURE                                                               | 78,883,446,000.00         | 928,212,082.46           | 2,568,094,284.36                      | 3.3%                                                    | 76,315,351,715.64                 |
| <b>7043</b> | <b>FUEL AND ENERGY</b>                                                    | <b>25,231,123,000.00</b>  | <b>1,940,048,088.46</b>  | <b>4,386,557,469.26</b>               | <b>17.4%</b>                                            | <b>20,844,565,530.74</b>          |
| 70435       | ELECTRICITY                                                               | 23,974,752,000.00         | 1,937,880,312.22         | 4,198,758,776.72                      | 17.5%                                                   | 19,775,993,223.28                 |
| 70436       | NON ELECTRIC ENERGY                                                       | 1,256,371,000.00          | 2,167,776.24             | 187,798,692.54                        | 14.9%                                                   | 1,068,572,307.46                  |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>                            | <b>2,372,120,000.00</b>   | <b>1,059,321,892.65</b>  | <b>1,063,134,720.96</b>               | <b>44.8%</b>                                            | <b>1,308,985,279.04</b>           |
| 70441       | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS                      | 2,372,120,000.00          | 1,059,321,892.65         | 1,063,134,720.96                      | 44.8%                                                   | 1,308,985,279.04                  |
| <b>7045</b> | <b>TRANSPORT</b>                                                          | <b>186,720,158,000.00</b> | <b>15,623,491,512.91</b> | <b>48,115,905,152.38</b>              | <b>25.8%</b>                                            | <b>138,604,252,847.62</b>         |
| 70451       | ROAD TRANSPORT                                                            | 184,418,158,000.00        | 15,596,071,512.91        | 48,088,485,152.38                     | 26.1%                                                   | 136,329,672,847.62                |
| 70454       | AIR TRANSPORT                                                             | 2,302,000,000.00          | 27,420,000.00            | 27,420,000.00                         | 1.2%                                                    | 2,274,580,000.00                  |
| <b>7046</b> | <b>COMMUNICATION</b>                                                      | <b>462,185,000.00</b>     | <b>1,319,873.16</b>      | <b>2,639,746.35</b>                   | <b>0.6%</b>                                             | <b>459,545,253.65</b>             |
| 70461       | COMMUNICATION                                                             | 462,185,000.00            | 1,319,873.16             | 2,639,746.35                          | 0.6%                                                    | 459,545,253.65                    |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>                                                   | <b>656,000,000.00</b>     | <b>8,129,950.00</b>      | <b>13,500,112.50</b>                  | <b>2.1%</b>                                             | <b>642,499,887.50</b>             |
| 70471       | DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING                               | 500,000,000.00            | -                        | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 70473       | TOURISM                                                                   | 156,000,000.00            | 8,129,950.00             | 13,500,112.50                         | 8.7%                                                    | 142,499,887.50                    |
| <b>7048</b> | <b>R &amp; D ECONOMIC AFFAIRS</b>                                         | <b>279,000,000.00</b>     | <b>-</b>                 | <b>2,041,293.82</b>                   | <b>0.7%</b>                                             | <b>276,958,706.18</b>             |
| 70485       | R & D TRANSPORT                                                           | 279,000,000.00            | -                        | 2,041,293.82                          | 0.7%                                                    | 276,958,706.18                    |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>                                           | <b>36,745,370,000.00</b>  | <b>1,048,556,357.39</b>  | <b>3,407,429,219.35</b>               | <b>9.3%</b>                                             | <b>33,337,940,780.65</b>          |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>                                                   | <b>1,243,129,000.00</b>   | <b>188,136,265.15</b>    | <b>382,889,340.53</b>                 | <b>30.8%</b>                                            | <b>860,239,659.47</b>             |
| 70511       | WASTE MANAGEMENT                                                          | 1,243,129,000.00          | 188,136,265.15           | 382,889,340.53                        | 30.8%                                                   | 860,239,659.47                    |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>                                    | <b>35,502,241,000.00</b>  | <b>860,420,092.24</b>    | <b>3,024,539,878.82</b>               | <b>8.5%</b>                                             | <b>32,477,701,121.18</b>          |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.                                           | 35,502,241,000.00         | 860,420,092.24           | 3,024,539,878.82                      | 8.5%                                                    | 32,477,701,121.18                 |

## Jigawa State Government Budget Performance Report 2026 Q2 - Total Expenditure by Functional Classification

| Code        | Function                                      | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|-----------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>       | <b>72,800,483,000.00</b>  | <b>6,702,240,255.30</b>  | <b>9,312,915,564.21</b>               | <b>12.8%</b>                                            | <b>63,487,567,435.79</b>          |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                    | <b>6,203,204,000.00</b>   | <b>221,265,343.48</b>    | <b>822,753,422.79</b>                 | <b>13.3%</b>                                            | <b>5,380,450,577.21</b>           |
| 70611       | HOUSING DEVELOPMENT                           | 6,203,204,000.00          | 221,265,343.48           | 822,753,422.79                        | 13.3%                                                   | 5,380,450,577.21                  |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>                  | <b>15,748,577,000.00</b>  | <b>302,294,042.74</b>    | <b>562,854,561.56</b>                 | <b>3.6%</b>                                             | <b>15,185,722,438.44</b>          |
| 70621       | COMMUNITY DEVELOPMENT                         | 15,748,577,000.00         | 302,294,042.74           | 562,854,561.56                        | 3.6%                                                    | 15,185,722,438.44                 |
| <b>7063</b> | <b>WATER SUPPLY</b>                           | <b>25,431,402,000.00</b>  | <b>2,576,379,835.77</b>  | <b>4,119,076,835.28</b>               | <b>16.2%</b>                                            | <b>21,312,325,164.72</b>          |
| 70631       | WATER SUPPLY                                  | 25,431,402,000.00         | 2,576,379,835.77         | 4,119,076,835.28                      | 16.2%                                                   | 21,312,325,164.72                 |
| <b>7064</b> | <b>STREET LIGHTING</b>                        | <b>25,417,300,000.00</b>  | <b>3,602,301,033.31</b>  | <b>3,808,230,744.58</b>               | <b>15.0%</b>                                            | <b>21,609,069,255.42</b>          |
| 70641       | STREET LIGHTING                               | 25,417,300,000.00         | 3,602,301,033.31         | 3,808,230,744.58                      | 15.0%                                                   | 21,609,069,255.42                 |
| <b>707</b>  | <b>HEALTH</b>                                 | <b>72,872,095,000.00</b>  | <b>10,620,092,218.41</b> | <b>20,152,014,257.01</b>              | <b>27.7%</b>                                            | <b>52,720,080,742.99</b>          |
| <b>7072</b> | <b>OUTPATIENT SERVICES</b>                    | <b>5,650,000,000.00</b>   | <b>49,108,632.82</b>     | <b>711,658,944.06</b>                 | <b>12.6%</b>                                            | <b>4,938,341,055.94</b>           |
| 70722       | SPECIALIZED MEDICAL SERVICES                  | 5,450,000,000.00          | 49,108,632.82            | 711,658,944.06                        | 13.1%                                                   | 4,738,341,055.94                  |
| 70723       | DENTAL SERVICES                               | 200,000,000.00            | -                        | -                                     | 0.0%                                                    | 200,000,000.00                    |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                      | <b>24,464,760,000.00</b>  | <b>3,480,706,528.03</b>  | <b>6,841,313,315.67</b>               | <b>28.0%</b>                                            | <b>17,623,446,684.33</b>          |
| 70731       | GENERAL HOSPITAL SERVICES                     | 10,471,345,000.00         | 2,187,588,773.97         | 4,919,602,706.66                      | 47.0%                                                   | 5,551,742,293.34                  |
| 70732       | SPECIALIZED HOSPITAL SERVICES                 | 6,720,415,000.00          | 956,094,748.16           | 1,198,240,329.12                      | 17.8%                                                   | 5,522,174,670.88                  |
| 70733       | MEDICAL AND MATERNITY CENTRE SERVICES         | 7,273,000,000.00          | 337,023,005.90           | 723,470,279.90                        | 9.9%                                                    | 6,549,529,720.10                  |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>                 | <b>37,945,401,000.00</b>  | <b>6,119,789,543.07</b>  | <b>10,119,235,030.64</b>              | <b>26.7%</b>                                            | <b>27,826,165,969.36</b>          |
| 70741       | PUBLIC HEALTH SERVICES                        | 37,945,401,000.00         | 6,119,789,543.07         | 10,119,235,030.64                     | 26.7%                                                   | 27,826,165,969.36                 |
| <b>7076</b> | <b>HEALTH N.E.C.</b>                          | <b>4,811,934,000.00</b>   | <b>970,487,514.49</b>    | <b>2,479,806,966.63</b>               | <b>51.5%</b>                                            | <b>2,332,127,033.37</b>           |
| 70761       | HEALTH N.E.C.                                 | 4,811,934,000.00          | 970,487,514.49           | 2,479,806,966.63                      | 51.5%                                                   | 2,332,127,033.37                  |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>       | <b>15,034,187,000.00</b>  | <b>479,705,907.70</b>    | <b>1,434,174,490.76</b>               | <b>9.5%</b>                                             | <b>13,600,012,509.24</b>          |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>     | <b>1,017,472,000.00</b>   | <b>244,546,809.77</b>    | <b>397,371,071.41</b>                 | <b>39.1%</b>                                            | <b>620,100,928.59</b>             |
| 70811       | RECREATIONAL AND SPORTING SERVICES            | 1,017,472,000.00          | 244,546,809.77           | 397,371,071.41                        | 39.1%                                                   | 620,100,928.59                    |
| <b>7082</b> | <b>CULTURAL SERVICES</b>                      | <b>90,900,000.00</b>      | <b>7,657,317.99</b>      | <b>16,544,635.98</b>                  | <b>18.2%</b>                                            | <b>74,355,364.02</b>              |
| 70821       | CULTURAL SERVICES                             | 90,900,000.00             | 7,657,317.99             | 16,544,635.98                         | 18.2%                                                   | 74,355,364.02                     |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>   | <b>2,682,120,000.00</b>   | <b>115,651,086.91</b>    | <b>420,223,056.10</b>                 | <b>15.7%</b>                                            | <b>2,261,896,943.90</b>           |
| 70831       | BROADCASTING AND PUBLISHING SERVICES          | 2,682,120,000.00          | 115,651,086.91           | 420,223,056.10                        | 15.7%                                                   | 2,261,896,943.90                  |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b> | <b>11,243,695,000.00</b>  | <b>111,850,693.03</b>    | <b>600,035,727.27</b>                 | <b>5.3%</b>                                             | <b>10,643,659,272.73</b>          |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES        | 11,243,695,000.00         | 111,850,693.03           | 600,035,727.27                        | 5.3%                                                    | 10,643,659,272.73                 |
| <b>709</b>  | <b>EDUCATION</b>                              | <b>231,768,563,000.00</b> | <b>25,723,792,155.74</b> | <b>54,917,534,265.18</b>              | <b>23.7%</b>                                            | <b>176,851,028,734.82</b>         |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>      | <b>83,701,075,000.00</b>  | <b>9,612,070,512.28</b>  | <b>19,780,053,156.20</b>              | <b>23.6%</b>                                            | <b>63,921,021,843.80</b>          |
| 70912       | PRIMARY EDUCATION                             | 83,701,075,000.00         | 9,612,070,512.28         | 19,780,053,156.20                     | 23.6%                                                   | 63,921,021,843.80                 |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                    | <b>39,477,425,000.00</b>  | <b>5,333,016,074.42</b>  | <b>8,972,877,495.02</b>               | <b>22.7%</b>                                            | <b>30,504,547,504.98</b>          |
| 70922       | UPPER-SECONDARY EDUCATION                     | 39,477,425,000.00         | 5,333,016,074.42         | 8,972,877,495.02                      | 22.7%                                                   | 30,504,547,504.98                 |
| <b>7093</b> | <b>POSTSECONDARY NONTERTIARY EDUCATION</b>    | <b>830,000,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>830,000,000.00</b>             |
| 70931       | POST-SECONDARY NON-TERTIARY EDUCATION         | 830,000,000.00            | -                        | -                                     | 0.0%                                                    | 830,000,000.00                    |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                     | <b>59,326,983,000.00</b>  | <b>5,684,416,622.10</b>  | <b>10,621,176,939.16</b>              | <b>17.9%</b>                                            | <b>48,705,806,060.84</b>          |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION             | 18,662,139,000.00         | 1,922,169,723.36         | 3,287,257,996.47                      | 17.6%                                                   | 15,374,881,003.53                 |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION            | 40,664,844,000.00         | 3,762,246,898.74         | 7,333,918,942.69                      | 18.0%                                                   | 33,330,925,057.31                 |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>       | <b>10,878,730,000.00</b>  | <b>1,150,167,398.83</b>  | <b>1,768,525,184.48</b>               | <b>16.3%</b>                                            | <b>9,110,204,815.52</b>           |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL              | 10,878,730,000.00         | 1,150,167,398.83         | 1,768,525,184.48                      | 16.3%                                                   | 9,110,204,815.52                  |
| <b>7096</b> | <b>SUBSIDIARY SERVICES TO EDUCATION</b>       | <b>13,759,800,000.00</b>  | <b>257,545,116.00</b>    | <b>981,689,235.00</b>                 | <b>7.1%</b>                                             | <b>12,778,110,765.00</b>          |
| 70961       | SUBSIDIARY SERVICES TO EDUCATION              | 13,759,800,000.00         | 257,545,116.00           | 981,689,235.00                        | 7.1%                                                    | 12,778,110,765.00                 |
| <b>7097</b> | <b>R &amp; D EDUCATION</b>                    | <b>148,572,000.00</b>     | <b>20,138,759.43</b>     | <b>35,471,484.99</b>                  | <b>23.9%</b>                                            | <b>113,100,515.01</b>             |
| 70971       | R & D EDUCATION                               | 148,572,000.00            | 20,138,759.43            | 35,471,484.99                         | 23.9%                                                   | 113,100,515.01                    |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                       | <b>23,645,978,000.00</b>  | <b>3,666,437,672.68</b>  | <b>12,757,740,770.33</b>              | <b>54.0%</b>                                            | <b>10,888,237,229.67</b>          |
| 70981       | EDUCATION N.E.C                               | 23,645,978,000.00         | 3,666,437,672.68         | 12,757,740,770.33                     | 54.0%                                                   | 10,888,237,229.67                 |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                      | <b>42,371,052,000.00</b>  | <b>5,459,123,536.40</b>  | <b>12,829,573,897.31</b>              | <b>30.3%</b>                                            | <b>29,541,478,102.69</b>          |
| <b>7101</b> | <b>SICKNESS AND DISABILITY</b>                | <b>32,000,000.00</b>      | <b>3,900,000.00</b>      | <b>3,900,000.00</b>                   | <b>12.2%</b>                                            | <b>28,100,000.00</b>              |
| 71012       | DISABILITY                                    | 32,000,000.00             | 3,900,000.00             | 3,900,000.00                          | 12.2%                                                   | 28,100,000.00                     |
| <b>7102</b> | <b>OLD AGE</b>                                | <b>5,346,772,000.00</b>   | <b>1,422,557,857.46</b>  | <b>2,813,948,692.96</b>               | <b>52.6%</b>                                            | <b>2,532,823,307.04</b>           |
| 71021       | OLD AGE                                       | 5,346,772,000.00          | 1,422,557,857.46         | 2,813,948,692.96                      | 52.6%                                                   | 2,532,823,307.04                  |
| <b>7103</b> | <b>SURVIVORS</b>                              | <b>74,000,000.00</b>      | <b>210,000.00</b>        | <b>2,347,027.02</b>                   | <b>3.2%</b>                                             | <b>71,652,972.98</b>              |
| 71031       | SURVIVORS                                     | 74,000,000.00             | 210,000.00               | 2,347,027.02                          | 3.2%                                                    | 71,652,972.98                     |

## Jigawa State Government Budget Performance Report 2026 Q2 - Total Expenditure by Functional Classification

| Code        | Function                           | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>         | <b>588,684,000.00</b>    | <b>27,135,777.74</b>    | <b>51,724,524.62</b>                  | <b>8.8%</b>                                             | <b>536,959,475.38</b>             |
| 71041       | FAMILY AND CHILDREN                | 588,684,000.00           | 27,135,777.74           | 51,724,524.62                         | 8.8%                                                    | 536,959,475.38                    |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                | <b>12,849,562,000.00</b> | <b>1,712,861,794.33</b> | <b>2,584,269,545.33</b>               | <b>20.1%</b>                                            | <b>10,265,292,454.67</b>          |
| 71051       | UNEMPLOYMENT                       | 12,849,562,000.00        | 1,712,861,794.33        | 2,584,269,545.33                      | 20.1%                                                   | 10,265,292,454.67                 |
| <b>7107</b> | <b>SOCIAL EXCLUSION N.E.C</b>      | <b>10,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>10,000,000.00</b>              |
| 71071       | SOCIAL EXCLUSION N.E.C.            | 10,000,000.00            | -                       | -                                     | 0.0%                                                    | 10,000,000.00                     |
| <b>7108</b> | <b>R &amp; D SOCIAL PROTECTION</b> | <b>700,000,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>700,000,000.00</b>             |
| 71081       | R & D SOCIAL PROTECTION            | 700,000,000.00           | -                       | -                                     | 0.0%                                                    | 700,000,000.00                    |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>    | <b>22,770,034,000.00</b> | <b>2,292,458,106.87</b> | <b>7,373,384,107.38</b>               | <b>32.4%</b>                                            | <b>15,396,649,892.62</b>          |
| 71091       | SOCIAL PROTECTION N.E.C.           | 22,770,034,000.00        | 2,292,458,106.87        | 7,373,384,107.38                      | 32.4%                                                   | 15,396,649,892.62                 |

**Table 11: Personnel Expenditure by Functional Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Functional Classification

| Code        | Function                                                                  | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|---------------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|             | <b>Total Personnel Expenditure</b>                                        | <b>120,048,000,000.00</b> | <b>24,824,232,749.18</b> | <b>50,917,549,473.24</b>              | <b>42.4%</b>                                            | <b>69,130,450,526.76</b>          |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>                                            | <b>9,856,608,000.00</b>   | <b>1,005,735,956.06</b>  | <b>3,039,573,548.48</b>               | <b>30.8%</b>                                            | <b>6,817,034,451.52</b>           |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX</b> | <b>1,694,588,000.00</b>   | <b>348,273,162.08</b>    | <b>725,816,244.19</b>                 | <b>42.8%</b>                                            | <b>968,771,755.81</b>             |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS                                          | 698,269,000.00            | 157,011,027.23           | 354,956,012.64                        | 50.8%                                                   | 343,312,987.36                    |
| 70112       | FINANCIAL AND FISCAL AFFAIRS                                              | 996,319,000.00            | 191,262,134.85           | 370,860,231.55                        | 37.2%                                                   | 625,458,768.45                    |
| <b>7013</b> | <b>GENERAL SERVICES</b>                                                   | <b>4,408,541,000.00</b>   | <b>627,154,776.61</b>    | <b>1,264,333,138.65</b>               | <b>28.7%</b>                                            | <b>3,144,207,861.35</b>           |
| 70131       | GENERAL PERSONNEL SERVICES                                                | 1,831,534,000.00          | 285,191,697.14           | 571,598,503.70                        | 31.2%                                                   | 1,259,935,496.30                  |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES                                 | 187,371,000.00            | 26,995,190.85            | 53,912,842.29                         | 28.8%                                                   | 133,458,157.71                    |
| 70133       | OTHER GENERAL SERVICES                                                    | 2,389,636,000.00          | 314,967,888.62           | 638,821,792.66                        | 26.7%                                                   | 1,750,814,207.34                  |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>                                     | <b>3,753,479,000.00</b>   | <b>30,308,017.38</b>     | <b>1,049,424,165.64</b>               | <b>28.0%</b>                                            | <b>2,704,054,834.36</b>           |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.                                            | 3,753,479,000.00          | 30,308,017.38            | 1,049,424,165.64                      | 28.0%                                                   | 2,704,054,834.36                  |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>                                            | <b>4,395,980,000.00</b>   | <b>797,525,500.41</b>    | <b>1,553,627,835.52</b>               | <b>35.3%</b>                                            | <b>2,842,352,164.48</b>           |
| <b>7032</b> | <b>FIRE PROTECTION SERVICES</b>                                           | <b>137,403,000.00</b>     | <b>32,077,742.52</b>     | <b>64,155,485.04</b>                  | <b>46.7%</b>                                            | <b>73,247,514.96</b>              |
| 70321       | FIRE PROTECTION SERVICES                                                  | 137,403,000.00            | 32,077,742.52            | 64,155,485.04                         | 46.7%                                                   | 73,247,514.96                     |
| <b>7033</b> | <b>LAW COURTS</b>                                                         | <b>3,134,577,000.00</b>   | <b>765,447,757.89</b>    | <b>1,489,472,350.48</b>               | <b>47.5%</b>                                            | <b>1,645,104,649.52</b>           |
| 70331       | LAW COURTS                                                                | 3,134,577,000.00          | 765,447,757.89           | 1,489,472,350.48                      | 47.5%                                                   | 1,645,104,649.52                  |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>                                     | <b>1,124,000,000.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,124,000,000.00</b>           |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.                                            | 1,124,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,124,000,000.00                  |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>                                                   | <b>3,546,571,000.00</b>   | <b>420,628,060.19</b>    | <b>833,362,791.82</b>                 | <b>23.5%</b>                                            | <b>2,713,208,208.18</b>           |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                   | <b>148,657,000.00</b>     | <b>29,937,966.51</b>     | <b>60,720,671.61</b>                  | <b>40.8%</b>                                            | <b>87,936,328.39</b>              |
| 70411       | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS                                   | 148,657,000.00            | 29,937,966.51            | 60,720,671.61                         | 40.8%                                                   | 87,936,328.39                     |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                        | <b>2,890,174,000.00</b>   | <b>313,510,238.72</b>    | <b>613,113,609.55</b>                 | <b>21.2%</b>                                            | <b>2,277,060,390.45</b>           |
| 70421       | AGRICULTURE                                                               | 2,890,174,000.00          | 313,510,238.72           | 613,113,609.55                        | 21.2%                                                   | 2,277,060,390.45                  |
| <b>7043</b> | <b>FUEL AND ENERGY</b>                                                    | <b>198,819,000.00</b>     | <b>35,816,511.46</b>     | <b>71,847,424.87</b>                  | <b>36.1%</b>                                            | <b>126,971,575.13</b>             |
| 70435       | ELECTRICITY                                                               | 192,168,000.00            | 34,229,139.37            | 68,672,680.69                         | 35.7%                                                   | 123,495,319.31                    |
| 70436       | NON ELECTRIC ENERGY                                                       | 6,651,000.00              | 1,587,372.09             | 3,174,744.18                          | 47.7%                                                   | 3,476,255.82                      |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>                            | <b>17,720,000.00</b>      | <b>2,211,540.91</b>      | <b>5,634,369.22</b>                   | <b>31.8%</b>                                            | <b>12,085,630.78</b>              |
| 70441       | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS                      | 17,720,000.00             | 2,211,540.91             | 5,634,369.22                          | 31.8%                                                   | 12,085,630.78                     |
| <b>7045</b> | <b>TRANSPORT</b>                                                          | <b>279,166,000.00</b>     | <b>37,831,929.43</b>     | <b>79,406,970.22</b>                  | <b>28.4%</b>                                            | <b>199,759,029.78</b>             |
| 70451       | ROAD TRANSPORT                                                            | 279,166,000.00            | 37,831,929.43            | 79,406,970.22                         | 28.4%                                                   | 199,759,029.78                    |
| <b>7046</b> | <b>COMMUNICATION</b>                                                      | <b>12,035,000.00</b>      | <b>1,319,873.16</b>      | <b>2,639,746.35</b>                   | <b>21.9%</b>                                            | <b>9,395,253.65</b>               |
| 70461       | COMMUNICATION                                                             | 12,035,000.00             | 1,319,873.16             | 2,639,746.35                          | 21.9%                                                   | 9,395,253.65                      |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>                                           | <b>1,029,729,000.00</b>   | <b>260,662,848.48</b>    | <b>521,325,696.97</b>                 | <b>50.6%</b>                                            | <b>508,403,303.03</b>             |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>                                                   | <b>739,729,000.00</b>     | <b>188,136,265.15</b>    | <b>376,272,530.30</b>                 | <b>50.9%</b>                                            | <b>363,456,469.70</b>             |
| 70511       | WASTE MANAGEMENT                                                          | 739,729,000.00            | 188,136,265.15           | 376,272,530.30                        | 50.9%                                                   | 363,456,469.70                    |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>                                    | <b>290,000,000.00</b>     | <b>72,526,583.33</b>     | <b>145,053,166.67</b>                 | <b>50.0%</b>                                            | <b>144,946,833.33</b>             |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.                                           | 290,000,000.00            | 72,526,583.33            | 145,053,166.67                        | 50.0%                                                   | 144,946,833.33                    |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>                                   | <b>1,235,720,000.00</b>   | <b>294,746,118.63</b>    | <b>588,009,908.59</b>                 | <b>47.6%</b>                                            | <b>647,710,091.41</b>             |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                                                | <b>166,984,000.00</b>     | <b>38,311,159.01</b>     | <b>78,570,031.81</b>                  | <b>47.1%</b>                                            | <b>88,413,968.19</b>              |
| 70611       | HOUSING DEVELOPMENT                                                       | 166,984,000.00            | 38,311,159.01            | 78,570,031.81                         | 47.1%                                                   | 88,413,968.19                     |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>                                              | <b>344,244,000.00</b>     | <b>81,549,916.33</b>     | <b>162,518,555.84</b>                 | <b>47.2%</b>                                            | <b>181,725,444.16</b>             |
| 70621       | COMMUNITY DEVELOPMENT                                                     | 344,244,000.00            | 81,549,916.33            | 162,518,555.84                        | 47.2%                                                   | 181,725,444.16                    |
| <b>7063</b> | <b>WATER SUPPLY</b>                                                       | <b>724,492,000.00</b>     | <b>174,885,043.29</b>    | <b>346,921,320.94</b>                 | <b>47.9%</b>                                            | <b>377,570,679.06</b>             |
| 70631       | WATER SUPPLY                                                              | 724,492,000.00            | 174,885,043.29           | 346,921,320.94                        | 47.9%                                                   | 377,570,679.06                    |
| <b>707</b>  | <b>HEALTH</b>                                                             | <b>22,869,998,000.00</b>  | <b>5,386,837,635.25</b>  | <b>11,151,341,760.17</b>              | <b>48.8%</b>                                            | <b>11,718,656,239.83</b>          |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                                                  | <b>7,758,194,000.00</b>   | <b>1,870,481,410.61</b>  | <b>3,695,600,172.29</b>               | <b>47.6%</b>                                            | <b>4,062,593,827.71</b>           |
| 70731       | GENERAL HOSPITAL SERVICES                                                 | 7,620,414,000.00          | 1,833,793,651.22         | 3,622,224,653.51                      | 47.5%                                                   | 3,998,189,346.49                  |
| 70732       | SPECIALIZED HOSPITAL SERVICES                                             | 137,780,000.00            | 36,687,759.39            | 73,375,518.79                         | 53.3%                                                   | 64,404,481.21                     |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>                                             | <b>10,899,086,000.00</b>  | <b>2,557,325,159.72</b>  | <b>5,083,788,386.17</b>               | <b>46.6%</b>                                            | <b>5,815,297,613.83</b>           |
| 70741       | PUBLIC HEALTH SERVICES                                                    | 10,899,086,000.00         | 2,557,325,159.72         | 5,083,788,386.17                      | 46.6%                                                   | 5,815,297,613.83                  |
| <b>7076</b> | <b>HEALTH N.E.C.</b>                                                      | <b>4,212,718,000.00</b>   | <b>959,031,064.92</b>    | <b>2,371,953,201.70</b>               | <b>56.3%</b>                                            | <b>1,840,764,798.30</b>           |
| 70761       | HEALTH N.E.C.                                                             | 4,212,718,000.00          | 959,031,064.92           | 2,371,953,201.70                      | 56.3%                                                   | 1,840,764,798.30                  |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>                                   | <b>722,287,000.00</b>     | <b>170,872,619.02</b>    | <b>311,278,147.15</b>                 | <b>43.1%</b>                                            | <b>411,008,852.85</b>             |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>                                 | <b>220,472,000.00</b>     | <b>51,106,960.14</b>     | <b>73,360,221.78</b>                  | <b>33.3%</b>                                            | <b>147,111,778.22</b>             |
| 70811       | RECREATIONAL AND SPORTING SERVICES                                        | 220,472,000.00            | 51,106,960.14            | 73,360,221.78                         | 33.3%                                                   | 147,111,778.22                    |

## Jigawa State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Functional Classification

| Code        | Function                                      | 2026 Original Budget     | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|-----------------------------------------------|--------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>7082</b> | <b>CULTURAL SERVICES</b>                      | <b>35,400,000.00</b>     | <b>7,657,317.99</b>      | <b>15,314,635.98</b>                  | <b>43.3%</b>                                            | <b>20,085,364.02</b>              |
| 70821       | CULTURAL SERVICES                             | 35,400,000.00            | 7,657,317.99             | 15,314,635.98                         | 43.3%                                                   | 20,085,364.02                     |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>   | <b>405,870,000.00</b>    | <b>95,824,884.96</b>     | <b>190,353,904.61</b>                 | <b>46.9%</b>                                            | <b>215,516,095.39</b>             |
| 70831       | BROADCASTING AND PUBLISHING SERVICES          | 405,870,000.00           | 95,824,884.96            | 190,353,904.61                        | 46.9%                                                   | 215,516,095.39                    |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b> | <b>60,545,000.00</b>     | <b>16,283,455.93</b>     | <b>32,249,384.78</b>                  | <b>53.3%</b>                                            | <b>28,295,615.22</b>              |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES        | 60,545,000.00            | 16,283,455.93            | 32,249,384.78                         | 53.3%                                                   | 28,295,615.22                     |
| <b>709</b>  | <b>EDUCATION</b>                              | <b>70,791,132,000.00</b> | <b>14,815,614,750.84</b> | <b>29,408,542,308.15</b>              | <b>41.5%</b>                                            | <b>41,382,589,691.85</b>          |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>      | <b>41,133,037,000.00</b> | <b>8,475,627,313.34</b>  | <b>16,930,875,729.83</b>              | <b>41.2%</b>                                            | <b>24,202,161,270.17</b>          |
| 70912       | PRIMARY EDUCATION                             | 41,133,037,000.00        | 8,475,627,313.34         | 16,930,875,729.83                     | 41.2%                                                   | 24,202,161,270.17                 |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                    | <b>13,001,860,000.00</b> | <b>2,574,048,084.45</b>  | <b>5,152,916,545.96</b>               | <b>39.6%</b>                                            | <b>7,848,943,454.04</b>           |
| 70922       | UPPER-SECONDARY EDUCATION                     | 13,001,860,000.00        | 2,574,048,084.45         | 5,152,916,545.96                      | 39.6%                                                   | 7,848,943,454.04                  |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                     | <b>12,594,255,000.00</b> | <b>2,869,114,629.32</b>  | <b>5,537,779,521.25</b>               | <b>44.0%</b>                                            | <b>7,056,475,478.75</b>           |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION             | 6,270,093,000.00         | 1,253,856,187.47         | 2,479,175,117.26                      | 39.5%                                                   | 3,790,917,882.74                  |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION            | 6,324,162,000.00         | 1,615,258,441.85         | 3,058,604,403.99                      | 48.4%                                                   | 3,265,557,596.01                  |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>       | <b>2,586,930,000.00</b>  | <b>614,494,062.85</b>    | <b>1,231,909,490.85</b>               | <b>47.6%</b>                                            | <b>1,355,020,509.15</b>           |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL              | 2,586,930,000.00         | 614,494,062.85           | 1,231,909,490.85                      | 47.6%                                                   | 1,355,020,509.15                  |
| <b>7097</b> | <b>R &amp; D EDUCATION</b>                    | <b>62,572,000.00</b>     | <b>19,553,433.18</b>     | <b>34,301,158.74</b>                  | <b>54.8%</b>                                            | <b>28,270,841.26</b>              |
| 70971       | R & D EDUCATION                               | 62,572,000.00            | 19,553,433.18            | 34,301,158.74                         | 54.8%                                                   | 28,270,841.26                     |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                       | <b>1,412,478,000.00</b>  | <b>262,777,227.70</b>    | <b>520,759,861.52</b>                 | <b>36.9%</b>                                            | <b>891,718,138.48</b>             |
| 70981       | EDUCATION N.E.C                               | 1,412,478,000.00         | 262,777,227.70           | 520,759,861.52                        | 36.9%                                                   | 891,718,138.48                    |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                      | <b>5,599,975,000.00</b>  | <b>1,671,609,260.29</b>  | <b>3,510,487,476.39</b>               | <b>62.7%</b>                                            | <b>2,089,487,523.61</b>           |
| <b>7102</b> | <b>OLD AGE</b>                                | <b>4,834,772,000.00</b>  | <b>1,421,643,570.31</b>  | <b>2,812,120,118.66</b>               | <b>58.2%</b>                                            | <b>2,022,651,881.34</b>           |
| 71021       | OLD AGE                                       | 4,834,772,000.00         | 1,421,643,570.31         | 2,812,120,118.66                      | 58.2%                                                   | 2,022,651,881.34                  |
| <b>7103</b> | <b>SURVIVORS</b>                              | <b>74,000,000.00</b>     | <b>210,000.00</b>        | <b>2,347,027.02</b>                   | <b>3.2%</b>                                             | <b>71,652,972.98</b>              |
| 71031       | SURVIVORS                                     | 74,000,000.00            | 210,000.00               | 2,347,027.02                          | 3.2%                                                    | 71,652,972.98                     |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                    | <b>75,684,000.00</b>     | <b>17,159,654.35</b>     | <b>34,798,401.23</b>                  | <b>46.0%</b>                                            | <b>40,885,598.77</b>              |
| 71041       | FAMILY AND CHILDREN                           | 75,684,000.00            | 17,159,654.35            | 34,798,401.23                         | 46.0%                                                   | 40,885,598.77                     |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                           | <b>123,695,000.00</b>    | <b>26,508,984.17</b>     | <b>53,314,097.40</b>                  | <b>43.1%</b>                                            | <b>70,380,902.60</b>              |
| 71051       | UNEMPLOYMENT                                  | 123,695,000.00           | 26,508,984.17            | 53,314,097.40                         | 43.1%                                                   | 70,380,902.60                     |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>               | <b>491,824,000.00</b>    | <b>206,087,051.46</b>    | <b>607,907,832.08</b>                 | <b>123.6%</b>                                           | <b>- 116,083,832.08</b>           |
| 71091       | SOCIAL PROTECTION N.E.C.                      | 491,824,000.00           | 206,087,051.46           | 607,907,832.08                        | 123.6%                                                  | - 116,083,832.08                  |

**Table 12: Overhead Expenditure by Functional Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Functional Classification

| Code        | Function                                                                  | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|---------------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|             | <b>Total Overhead Expenditure</b>                                         | <b>66,645,170,000.00</b> | <b>9,593,667,733.40</b> | <b>21,900,019,213.24</b>              | <b>32.9%</b>                                            | <b>44,745,150,786.76</b>          |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>                                            | <b>31,070,920,000.00</b> | <b>4,814,883,411.32</b> | <b>8,889,341,226.41</b>               | <b>28.6%</b>                                            | <b>22,181,578,773.59</b>          |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX</b> | <b>18,598,613,000.00</b> | <b>3,446,669,705.38</b> | <b>6,316,306,006.92</b>               | <b>34.0%</b>                                            | <b>12,282,306,993.08</b>          |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS                                          | 9,757,633,000.00         | 2,491,646,461.63        | 4,173,052,523.41                      | 42.8%                                                   | 5,584,580,476.59                  |
| 70112       | FINANCIAL AND FISCAL AFFAIRS                                              | 8,840,980,000.00         | 955,023,243.75          | 2,143,253,483.51                      | 24.2%                                                   | 6,697,726,516.49                  |
| <b>7013</b> | <b>GENERAL SERVICES</b>                                                   | <b>12,358,657,000.00</b> | <b>1,368,213,705.94</b> | <b>2,573,035,219.49</b>               | <b>20.8%</b>                                            | <b>9,785,621,780.51</b>           |
| 70131       | GENERAL PERSONNEL SERVICES                                                | 2,286,460,000.00         | 788,922,200.01          | 968,231,600.88                        | 42.3%                                                   | 1,318,228,399.12                  |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES                                 | 6,844,619,000.00         | 55,871,873.32           | 104,213,638.32                        | 1.5%                                                    | 6,740,405,361.68                  |
| 70133       | OTHER GENERAL SERVICES                                                    | 3,227,578,000.00         | 523,419,632.61          | 1,500,589,980.29                      | 46.5%                                                   | 1,726,988,019.71                  |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>                                     | <b>113,650,000.00</b>    | -                       | -                                     | <b>0.0%</b>                                             | <b>113,650,000.00</b>             |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.                                            | 113,650,000.00           | -                       | -                                     | 0.0%                                                    | 113,650,000.00                    |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>                                            | <b>2,411,712,000.00</b>  | <b>330,982,317.77</b>   | <b>498,878,009.08</b>                 | <b>20.7%</b>                                            | <b>1,912,833,990.92</b>           |
| <b>7032</b> | <b>FIRE PROTECTION SERVICES</b>                                           | <b>12,000,000.00</b>     | -                       | <b>2,336,809.04</b>                   | <b>19.5%</b>                                            | <b>9,663,190.96</b>               |
| 70321       | FIRE PROTECTION SERVICES                                                  | 12,000,000.00            | -                       | 2,336,809.04                          | 19.5%                                                   | 9,663,190.96                      |
| <b>7033</b> | <b>LAW COURTS</b>                                                         | <b>2,145,480,000.00</b>  | <b>330,982,317.77</b>   | <b>496,541,200.04</b>                 | <b>23.1%</b>                                            | <b>1,648,938,799.96</b>           |
| 70331       | LAW COURTS                                                                | 2,145,480,000.00         | 330,982,317.77          | 496,541,200.04                        | 23.1%                                                   | 1,648,938,799.96                  |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>                                     | <b>254,232,000.00</b>    | -                       | -                                     | <b>0.0%</b>                                             | <b>254,232,000.00</b>             |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.                                            | 254,232,000.00           | -                       | -                                     | 0.0%                                                    | 254,232,000.00                    |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>                                                   | <b>2,488,664,000.00</b>  | <b>238,573,757.35</b>   | <b>967,178,257.49</b>                 | <b>38.9%</b>                                            | <b>1,521,485,742.51</b>           |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                   | <b>265,500,000.00</b>    | <b>57,489,251.54</b>    | <b>86,239,368.49</b>                  | <b>32.5%</b>                                            | <b>179,260,631.51</b>             |
| 70411       | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS                                   | 265,500,000.00           | 57,489,251.54           | 86,239,368.49                         | 32.5%                                                   | 179,260,631.51                    |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                        | <b>825,172,000.00</b>    | <b>24,658,591.48</b>    | <b>45,968,062.85</b>                  | <b>5.6%</b>                                             | <b>779,203,937.15</b>             |
| 70421       | AGRICULTURE                                                               | 825,172,000.00           | 24,658,591.48           | 45,968,062.85                         | 5.6%                                                    | 779,203,937.15                    |
| <b>7043</b> | <b>FUEL AND ENERGY</b>                                                    | <b>1,030,000,000.00</b>  | <b>100,467,384.15</b>   | <b>697,080,243.84</b>                 | <b>67.7%</b>                                            | <b>332,919,756.16</b>             |
| 70435       | ELECTRICITY                                                               | 1,024,000,000.00         | 99,886,980.00           | 696,107,601.26                        | 68.0%                                                   | 327,892,398.74                    |
| 70436       | NON ELECTRIC ENERGY                                                       | 6,000,000.00             | 580,404.15              | 972,642.58                            | 16.2%                                                   | 5,027,357.42                      |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>                            | <b>6,000,000.00</b>      | <b>760,000.00</b>       | <b>1,150,000.00</b>                   | <b>19.2%</b>                                            | <b>4,850,000.00</b>               |
| 70441       | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS                      | 6,000,000.00             | 760,000.00              | 1,150,000.00                          | 19.2%                                                   | 4,850,000.00                      |
| <b>7045</b> | <b>TRANSPORT</b>                                                          | <b>361,992,000.00</b>    | <b>55,198,530.18</b>    | <b>136,740,582.31</b>                 | <b>37.8%</b>                                            | <b>225,251,417.69</b>             |
| 70451       | ROAD TRANSPORT                                                            | 361,992,000.00           | 55,198,530.18           | 136,740,582.31                        | 37.8%                                                   | 225,251,417.69                    |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>                                           | <b>126,200,000.00</b>    | <b>4,961,793.00</b>     | <b>12,940,396.23</b>                  | <b>10.3%</b>                                            | <b>113,259,603.77</b>             |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>                                                   | <b>51,200,000.00</b>     | -                       | <b>6,616,810.23</b>                   | <b>12.9%</b>                                            | <b>44,583,189.77</b>              |
| 70511       | WASTE MANAGEMENT                                                          | 51,200,000.00            | -                       | 6,616,810.23                          | 12.9%                                                   | 44,583,189.77                     |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>                                    | <b>75,000,000.00</b>     | <b>4,961,793.00</b>     | <b>6,323,586.00</b>                   | <b>8.4%</b>                                             | <b>68,676,414.00</b>              |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.                                           | 75,000,000.00            | 4,961,793.00            | 6,323,586.00                          | 8.4%                                                    | 68,676,414.00                     |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>                                   | <b>3,467,480,000.00</b>  | <b>1,039,107,886.41</b> | <b>1,715,880,618.79</b>               | <b>49.5%</b>                                            | <b>1,751,599,381.21</b>           |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                                                | <b>96,350,000.00</b>     | <b>4,323,800.00</b>     | <b>15,459,600.00</b>                  | <b>16.0%</b>                                            | <b>80,890,400.00</b>              |
| 70611       | HOUSING DEVELOPMENT                                                       | 96,350,000.00            | 4,323,800.00            | 15,459,600.00                         | 16.0%                                                   | 80,890,400.00                     |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>                                              | <b>505,750,000.00</b>    | <b>206,578,126.41</b>   | <b>370,987,608.72</b>                 | <b>73.4%</b>                                            | <b>134,762,391.28</b>             |
| 70621       | COMMUNITY DEVELOPMENT                                                     | 505,750,000.00           | 206,578,126.41          | 370,987,608.72                        | 73.4%                                                   | 134,762,391.28                    |
| <b>7063</b> | <b>WATER SUPPLY</b>                                                       | <b>2,865,380,000.00</b>  | <b>828,205,960.00</b>   | <b>1,329,433,410.07</b>               | <b>46.4%</b>                                            | <b>1,535,946,589.93</b>           |
| 70631       | WATER SUPPLY                                                              | 2,865,380,000.00         | 828,205,960.00          | 1,329,433,410.07                      | 46.4%                                                   | 1,535,946,589.93                  |
| <b>707</b>  | <b>HEALTH</b>                                                             | <b>2,514,302,000.00</b>  | <b>383,625,196.78</b>   | <b>813,303,294.59</b>                 | <b>32.3%</b>                                            | <b>1,700,998,705.41</b>           |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                                                  | <b>1,768,366,000.00</b>  | <b>353,795,122.75</b>   | <b>686,515,762.15</b>                 | <b>38.8%</b>                                            | <b>1,081,850,237.85</b>           |
| 70731       | GENERAL HOSPITAL SERVICES                                                 | 1,730,731,000.00         | 353,795,122.75          | 683,018,762.15                        | 39.5%                                                   | 1,047,712,237.85                  |
| 70732       | SPECIALIZED HOSPITAL SERVICES                                             | 37,635,000.00            | -                       | 3,497,000.00                          | 9.3%                                                    | 34,138,000.00                     |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>                                             | <b>146,720,000.00</b>    | <b>18,373,624.46</b>    | <b>18,933,767.51</b>                  | <b>12.9%</b>                                            | <b>127,786,232.49</b>             |
| 70741       | PUBLIC HEALTH SERVICES                                                    | 146,720,000.00           | 18,373,624.46           | 18,933,767.51                         | 12.9%                                                   | 127,786,232.49                    |
| <b>7076</b> | <b>HEALTH N.E.C.</b>                                                      | <b>599,216,000.00</b>    | <b>11,456,449.57</b>    | <b>107,853,764.93</b>                 | <b>18.0%</b>                                            | <b>491,362,235.07</b>             |
| 70761       | HEALTH N.E.C.                                                             | 599,216,000.00           | 11,456,449.57           | 107,853,764.93                        | 18.0%                                                   | 491,362,235.07                    |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>                                   | <b>5,517,000,000.00</b>  | <b>279,695,168.29</b>   | <b>889,583,060.05</b>                 | <b>16.1%</b>                                            | <b>4,627,416,939.95</b>           |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>                                 | <b>202,000,000.00</b>    | <b>164,396,729.24</b>   | <b>294,967,729.24</b>                 | <b>146.0%</b>                                           | <b>- 92,967,729.24</b>            |
| 70811       | RECREATIONAL AND SPORTING SERVICES                                        | 202,000,000.00           | 164,396,729.24          | 294,967,729.24                        | 146.0%                                                  | - 92,967,729.24                   |
| <b>7082</b> | <b>CULTURAL SERVICES</b>                                                  | <b>20,000,000.00</b>     | -                       | <b>1,230,000.00</b>                   | <b>6.2%</b>                                             | <b>18,770,000.00</b>              |
| 70821       | CULTURAL SERVICES                                                         | 20,000,000.00            | -                       | 1,230,000.00                          | 6.2%                                                    | 18,770,000.00                     |

## Jigawa State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Functional Classification

| Code        | Function                                      | 2026 Original Budget    | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|-----------------------------------------------|-------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>   | <b>497,850,000.00</b>   | <b>19,731,201.95</b>    | <b>88,103,094.67</b>                  | <b>17.7%</b>                                            | <b>409,746,905.33</b>             |
| 70831       | BROADCASTING AND PUBLISHING SERVICES          | 497,850,000.00          | 19,731,201.95           | 88,103,094.67                         | 17.7%                                                   | 409,746,905.33                    |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b> | <b>4,797,150,000.00</b> | <b>95,567,237.10</b>    | <b>505,282,236.14</b>                 | <b>10.5%</b>                                            | <b>4,291,867,763.86</b>           |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES        | 4,797,150,000.00        | 95,567,237.10           | 505,282,236.14                        | 10.5%                                                   | 4,291,867,763.86                  |
| <b>709</b>  | <b>EDUCATION</b>                              | <b>9,774,315,000.00</b> | <b>1,256,495,930.57</b> | <b>2,432,297,724.52</b>               | <b>24.9%</b>                                            | <b>7,342,017,275.48</b>           |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>      | <b>1,524,050,000.00</b> | <b>13,262,500.00</b>    | <b>101,009,088.34</b>                 | <b>6.6%</b>                                             | <b>1,423,040,911.66</b>           |
| 70912       | PRIMARY EDUCATION                             | 1,524,050,000.00        | 13,262,500.00           | 101,009,088.34                        | 6.6%                                                    | 1,423,040,911.66                  |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                    | <b>4,007,965,000.00</b> | <b>624,985,991.57</b>   | <b>1,238,563,313.19</b>               | <b>30.9%</b>                                            | <b>2,769,401,686.81</b>           |
| 70922       | UPPER-SECONDARY EDUCATION                     | 4,007,965,000.00        | 624,985,991.57          | 1,238,563,313.19                      | 30.9%                                                   | 2,769,401,686.81                  |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                     | <b>4,229,300,000.00</b> | <b>616,418,442.77</b>   | <b>1,089,368,969.11</b>               | <b>25.8%</b>                                            | <b>3,139,931,030.89</b>           |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION             | 1,514,620,000.00        | 101,166,320.01          | 223,905,663.33                        | 14.8%                                                   | 1,290,714,336.67                  |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION            | 2,714,680,000.00        | 515,252,122.76          | 865,463,305.78                        | 31.9%                                                   | 1,849,216,694.22                  |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>       | <b>7,000,000.00</b>     | <b>1,243,669.98</b>     | <b>2,186,027.63</b>                   | <b>31.2%</b>                                            | <b>4,813,972.37</b>               |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL              | 7,000,000.00            | 1,243,669.98            | 2,186,027.63                          | 31.2%                                                   | 4,813,972.37                      |
| <b>7097</b> | <b>R &amp; D EDUCATION</b>                    | <b>6,000,000.00</b>     | <b>585,326.25</b>       | <b>1,170,326.25</b>                   | <b>19.5%</b>                                            | <b>4,829,673.75</b>               |
| 70971       | R & D EDUCATION                               | 6,000,000.00            | 585,326.25              | 1,170,326.25                          | 19.5%                                                   | 4,829,673.75                      |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                      | <b>9,274,577,000.00</b> | <b>1,245,342,271.91</b> | <b>5,680,616,626.08</b>               | <b>61.2%</b>                                            | <b>3,593,960,373.92</b>           |
| <b>7102</b> | <b>OLD AGE</b>                                | <b>12,000,000.00</b>    | <b>914,287.15</b>       | <b>1,828,574.30</b>                   | <b>15.2%</b>                                            | <b>10,171,425.70</b>              |
| 71021       | OLD AGE                                       | 12,000,000.00           | 914,287.15              | 1,828,574.30                          | 15.2%                                                   | 10,171,425.70                     |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                    | <b>180,000,000.00</b>   | <b>9,976,123.39</b>     | <b>16,926,123.39</b>                  | <b>9.4%</b>                                             | <b>163,073,876.61</b>             |
| 71041       | FAMILY AND CHILDREN                           | 180,000,000.00          | 9,976,123.39            | 16,926,123.39                         | 9.4%                                                    | 163,073,876.61                    |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                           | <b>43,867,000.00</b>    | <b>14,320,922.36</b>    | <b>24,132,769.49</b>                  | <b>55.0%</b>                                            | <b>19,734,230.51</b>              |
| 71051       | UNEMPLOYMENT                                  | 43,867,000.00           | 14,320,922.36           | 24,132,769.49                         | 55.0%                                                   | 19,734,230.51                     |
| <b>7107</b> | <b>SOCIAL EXCLUSION N.E.C</b>                 | <b>10,000,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>10,000,000.00</b>              |
| 71071       | SOCIAL EXCLUSION N.E.C.                       | 10,000,000.00           | -                       | -                                     | 0.0%                                                    | 10,000,000.00                     |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>               | <b>9,028,710,000.00</b> | <b>1,220,130,939.01</b> | <b>5,637,729,158.90</b>               | <b>62.4%</b>                                            | <b>3,390,980,841.10</b>           |
| 71091       | SOCIAL PROTECTION N.E.C.                      | 9,028,710,000.00        | 1,220,130,939.01        | 5,637,729,158.90                      | 62.4%                                                   | 3,390,980,841.10                  |

**Table 13: Capital Expenditure by Functional Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Functional Classification

| Code        | Function                                                                  | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|---------------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|             | <b>Total Capital Expenditure</b>                                          | <b>689,823,000,000.00</b> | <b>43,520,317,598.41</b> | <b>104,136,212,008.47</b>             | <b>15.1%</b>                                            | <b>585,686,787,991.53</b>         |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>                                            | <b>40,863,256,000.00</b>  | <b>707,952,254.03</b>    | <b>3,479,767,879.48</b>               | <b>8.5%</b>                                             | <b>37,383,488,120.52</b>          |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX</b> | <b>39,545,256,000.00</b>  | <b>706,986,054.03</b>    | <b>3,351,366,179.48</b>               | <b>8.5%</b>                                             | <b>36,193,889,820.52</b>          |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS                                          | 17,368,700,000.00         | 524,997,651.87           | 1,078,513,102.32                      | 6.2%                                                    | 16,290,186,897.68                 |
| 70112       | FINANCIAL AND FISCAL AFFAIRS                                              | 22,176,556,000.00         | 181,988,402.16           | 2,272,853,077.16                      | 10.2%                                                   | 19,903,702,922.84                 |
| <b>7013</b> | <b>GENERAL SERVICES</b>                                                   | <b>765,000,000.00</b>     | <b>966,200.00</b>        | <b>42,130,200.00</b>                  | <b>5.5%</b>                                             | <b>722,869,800.00</b>             |
| 70131       | GENERAL PERSONNEL SERVICES                                                | 20,000,000.00             | -                        | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES                                 | 745,000,000.00            | 966,200.00               | 42,130,200.00                         | 5.7%                                                    | 702,869,800.00                    |
| <b>7014</b> | <b>BASIC RESEARCH</b>                                                     | <b>553,000,000.00</b>     | <b>-</b>                 | <b>86,271,500.00</b>                  | <b>15.6%</b>                                            | <b>466,728,500.00</b>             |
| 70141       | BASIC RESEARCH                                                            | 553,000,000.00            | -                        | 86,271,500.00                         | 15.6%                                                   | 466,728,500.00                    |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>                                            | <b>18,368,490,000.00</b>  | <b>18,365,000.00</b>     | <b>80,386,500.00</b>                  | <b>0.4%</b>                                             | <b>18,288,103,500.00</b>          |
| <b>7032</b> | <b>FIRE PROTECTION SERVICES</b>                                           | <b>984,590,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>984,590,000.00</b>             |
| 70321       | FIRE PROTECTION SERVICES                                                  | 984,590,000.00            | -                        | -                                     | 0.0%                                                    | 984,590,000.00                    |
| <b>7033</b> | <b>LAW COURTS</b>                                                         | <b>5,930,000,000.00</b>   | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>5,930,000,000.00</b>           |
| 70331       | LAW COURTS                                                                | 5,930,000,000.00          | -                        | -                                     | 0.0%                                                    | 5,930,000,000.00                  |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>                                     | <b>11,453,900,000.00</b>  | <b>18,365,000.00</b>     | <b>80,386,500.00</b>                  | <b>0.7%</b>                                             | <b>11,373,513,500.00</b>          |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.                                            | 11,453,900,000.00         | 18,365,000.00            | 80,386,500.00                         | 0.7%                                                    | 11,373,513,500.00                 |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>                                                   | <b>303,053,319,000.00</b> | <b>19,592,651,414.91</b> | <b>55,587,198,480.85</b>              | <b>18.3%</b>                                            | <b>247,466,120,519.15</b>         |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                   | <b>14,073,365,000.00</b>  | <b>603,962,614.76</b>    | <b>1,089,279,210.43</b>               | <b>7.7%</b>                                             | <b>12,984,085,789.57</b>          |
| 70411       | GENERAL ECONOMIC AND COMMERCIALAFFAIRS                                    | 14,073,365,000.00         | 603,962,614.76           | 1,089,279,210.43                      | 7.7%                                                    | 12,984,085,789.57                 |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                        | <b>75,168,100,000.00</b>  | <b>590,043,252.26</b>    | <b>1,909,012,611.96</b>               | <b>2.5%</b>                                             | <b>73,259,087,388.04</b>          |
| 70421       | AGRICULTURE                                                               | 75,168,100,000.00         | 590,043,252.26           | 1,909,012,611.96                      | 2.5%                                                    | 73,259,087,388.04                 |
| <b>7043</b> | <b>FUEL AND ENERGY</b>                                                    | <b>24,002,304,000.00</b>  | <b>1,803,764,192.85</b>  | <b>3,617,629,800.55</b>               | <b>15.1%</b>                                            | <b>20,384,674,199.45</b>          |
| 70435       | ELECTRICITY                                                               | 22,758,584,000.00         | 1,803,764,192.85         | 3,433,978,494.77                      | 15.1%                                                   | 19,324,605,505.23                 |
| 70436       | NON ELECTRIC ENERGY                                                       | 1,243,720,000.00          | -                        | 183,651,305.78                        | 14.8%                                                   | 1,060,068,694.22                  |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>                            | <b>2,348,400,000.00</b>   | <b>1,056,350,351.74</b>  | <b>1,056,350,351.74</b>               | <b>45.0%</b>                                            | <b>1,292,049,648.26</b>           |
| 70441       | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS                      | 2,348,400,000.00          | 1,056,350,351.74         | 1,056,350,351.74                      | 45.0%                                                   | 1,292,049,648.26                  |
| <b>7045</b> | <b>TRANSPORT</b>                                                          | <b>186,076,000,000.00</b> | <b>15,530,401,053.30</b> | <b>47,899,385,099.85</b>              | <b>25.7%</b>                                            | <b>138,176,614,900.15</b>         |
| 70451       | ROAD TRANSPORT                                                            | 183,774,000,000.00        | 15,502,981,053.30        | 47,871,965,099.85                     | 26.0%                                                   | 135,902,034,900.15                |
| 70454       | AIR TRANSPORT                                                             | 2,302,000,000.00          | 27,420,000.00            | 27,420,000.00                         | 1.2%                                                    | 2,274,580,000.00                  |
| <b>7046</b> | <b>COMMUNICATION</b>                                                      | <b>450,150,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>450,150,000.00</b>             |
| 70461       | COMMUNICATION                                                             | 450,150,000.00            | -                        | -                                     | 0.0%                                                    | 450,150,000.00                    |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>                                                   | <b>656,000,000.00</b>     | <b>8,129,950.00</b>      | <b>13,500,112.50</b>                  | <b>2.1%</b>                                             | <b>642,499,887.50</b>             |
| 70471       | DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING                               | 500,000,000.00            | -                        | -                                     | 0.0%                                                    | 500,000,000.00                    |
| 70473       | TOURISM                                                                   | 156,000,000.00            | 8,129,950.00             | 13,500,112.50                         | 8.7%                                                    | 142,499,887.50                    |
| <b>7048</b> | <b>R &amp; D ECONOMIC AFFAIRS</b>                                         | <b>279,000,000.00</b>     | <b>-</b>                 | <b>2,041,293.82</b>                   | <b>0.7%</b>                                             | <b>276,958,706.18</b>             |
| 70485       | R & D TRANSPORT                                                           | 279,000,000.00            | -                        | 2,041,293.82                          | 0.7%                                                    | 276,958,706.18                    |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>                                           | <b>35,589,241,000.00</b>  | <b>782,931,715.91</b>    | <b>2,873,163,126.15</b>               | <b>8.1%</b>                                             | <b>32,716,077,873.85</b>          |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>                                                   | <b>452,000,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>                                             | <b>452,000,000.00</b>             |
| 70511       | WASTE MANAGEMENT                                                          | 452,000,000.00            | -                        | -                                     | 0.0%                                                    | 452,000,000.00                    |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>                                    | <b>35,137,241,000.00</b>  | <b>782,931,715.91</b>    | <b>2,873,163,126.15</b>               | <b>8.2%</b>                                             | <b>32,264,077,873.85</b>          |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.                                           | 35,137,241,000.00         | 782,931,715.91           | 2,873,163,126.15                      | 8.2%                                                    | 32,264,077,873.85                 |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>                                   | <b>57,234,933,000.00</b>  | <b>5,353,950,250.26</b>  | <b>6,992,149,036.83</b>               | <b>12.2%</b>                                            | <b>50,242,783,963.17</b>          |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                                                | <b>5,939,620,000.00</b>   | <b>178,630,384.47</b>    | <b>728,723,790.98</b>                 | <b>12.3%</b>                                            | <b>5,210,896,209.02</b>           |
| 70611       | HOUSING DEVELOPMENT                                                       | 5,939,620,000.00          | 178,630,384.47           | 728,723,790.98                        | 12.3%                                                   | 5,210,896,209.02                  |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>                                              | <b>4,037,383,000.00</b>   | <b>-</b>                 | <b>12,972,397.00</b>                  | <b>0.3%</b>                                             | <b>4,024,410,603.00</b>           |
| 70621       | COMMUNITY DEVELOPMENT                                                     | 4,037,383,000.00          | -                        | 12,972,397.00                         | 0.3%                                                    | 4,024,410,603.00                  |
| <b>7063</b> | <b>WATER SUPPLY</b>                                                       | <b>21,840,630,000.00</b>  | <b>1,573,018,832.48</b>  | <b>2,442,222,104.27</b>               | <b>11.2%</b>                                            | <b>19,398,407,895.73</b>          |
| 70631       | WATER SUPPLY                                                              | 21,840,630,000.00         | 1,573,018,832.48         | 2,442,222,104.27                      | 11.2%                                                   | 19,398,407,895.73                 |
| <b>7064</b> | <b>STREET LIGHTING</b>                                                    | <b>25,417,300,000.00</b>  | <b>3,602,301,033.31</b>  | <b>3,808,230,744.58</b>               | <b>15.0%</b>                                            | <b>21,609,069,255.42</b>          |
| 70641       | STREET LIGHTING                                                           | 25,417,300,000.00         | 3,602,301,033.31         | 3,808,230,744.58                      | 15.0%                                                   | 21,609,069,255.42                 |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Functional Classification

| Code        | Function                                      | 2026 Original Budget      | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|-----------------------------------------------|---------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>707</b>  | <b>HEALTH</b>                                 | <b>47,487,595,000.00</b>  | <b>4,849,629,386.38</b> | <b>8,187,369,202.25</b>               | <b>17.2%</b>                                            | <b>39,300,225,797.75</b>          |
| <b>7072</b> | <b>OUTPATIENT SERVICES</b>                    | <b>5,650,000,000.00</b>   | <b>49,108,632.82</b>    | <b>711,658,944.06</b>                 | <b>12.6%</b>                                            | <b>4,938,341,055.94</b>           |
| 70722       | SPECIALIZED MEDICAL SERVICES                  | 5,450,000,000.00          | 49,108,632.82           | 711,658,944.06                        | 13.1%                                                   | 4,738,341,055.94                  |
| 70723       | DENTAL SERVICES                               | 200,000,000.00            | -                       | -                                     | 0.0%                                                    | 200,000,000.00                    |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                      | <b>14,938,000,000.00</b>  | <b>1,256,429,994.67</b> | <b>2,459,197,381.23</b>               | <b>16.5%</b>                                            | <b>12,478,802,618.77</b>          |
| 70731       | GENERAL HOSPITAL SERVICES                     | 1,120,000,000.00          | -                       | 614,359,291.00                        | 54.9%                                                   | 505,640,709.00                    |
| 70732       | SPECIALIZED HOSPITAL SERVICES                 | 6,545,000,000.00          | 919,406,988.77          | 1,121,367,810.33                      | 17.1%                                                   | 5,423,632,189.67                  |
| 70733       | MEDICAL AND MATERNITY CENTRE SERVICES         | 7,273,000,000.00          | 337,023,005.90          | 723,470,279.90                        | 9.9%                                                    | 6,549,529,720.10                  |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>                 | <b>26,899,595,000.00</b>  | <b>3,544,090,758.89</b> | <b>5,016,512,876.96</b>               | <b>18.6%</b>                                            | <b>21,883,082,123.04</b>          |
| 70741       | PUBLIC HEALTH SERVICES                        | 26,899,595,000.00         | 3,544,090,758.89        | 5,016,512,876.96                      | 18.6%                                                   | 21,883,082,123.04                 |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>       | <b>8,768,900,000.00</b>   | <b>29,043,120.39</b>    | <b>233,218,283.56</b>                 | <b>2.7%</b>                                             | <b>8,535,681,716.44</b>           |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>     | <b>570,000,000.00</b>     | <b>29,043,120.39</b>    | <b>29,043,120.39</b>                  | <b>5.1%</b>                                             | <b>540,956,879.61</b>             |
| 70811       | RECREATIONAL AND SPORTING SERVICES            | 570,000,000.00            | 29,043,120.39           | 29,043,120.39                         | 5.1%                                                    | 540,956,879.61                    |
| <b>7082</b> | <b>CULTURAL SERVICES</b>                      | <b>35,500,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>35,500,000.00</b>              |
| 70821       | CULTURAL SERVICES                             | 35,500,000.00             | -                       | -                                     | 0.0%                                                    | 35,500,000.00                     |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>   | <b>1,777,400,000.00</b>   | <b>-</b>                | <b>141,671,056.82</b>                 | <b>8.0%</b>                                             | <b>1,635,728,943.18</b>           |
| 70831       | BROADCASTING AND PUBLISHING SERVICES          | 1,777,400,000.00          | -                       | 141,671,056.82                        | 8.0%                                                    | 1,635,728,943.18                  |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b> | <b>6,386,000,000.00</b>   | <b>-</b>                | <b>62,504,106.35</b>                  | <b>1.0%</b>                                             | <b>6,323,495,893.65</b>           |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES        | 6,386,000,000.00          | -                       | 62,504,106.35                         | 1.0%                                                    | 6,323,495,893.65                  |
| <b>709</b>  | <b>EDUCATION</b>                              | <b>151,082,766,000.00</b> | <b>9,649,612,594.33</b> | <b>23,070,479,846.51</b>              | <b>15.3%</b>                                            | <b>128,012,286,153.49</b>         |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>      | <b>41,042,988,000.00</b>  | <b>1,123,180,698.94</b> | <b>2,748,168,338.03</b>               | <b>6.7%</b>                                             | <b>38,294,819,661.97</b>          |
| 70912       | PRIMARY EDUCATION                             | 41,042,988,000.00         | 1,123,180,698.94        | 2,748,168,338.03                      | 6.7%                                                    | 38,294,819,661.97                 |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                    | <b>22,466,500,000.00</b>  | <b>2,133,981,998.40</b> | <b>2,581,397,635.87</b>               | <b>11.5%</b>                                            | <b>19,885,102,364.13</b>          |
| 70922       | UPPER-SECONDARY EDUCATION                     | 22,466,500,000.00         | 2,133,981,998.40        | 2,581,397,635.87                      | 11.5%                                                   | 19,885,102,364.13                 |
| <b>7093</b> | <b>POSTSECONDARY NONTERTIARY EDUCATION</b>    | <b>830,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>830,000,000.00</b>             |
| 70931       | POST-SECONDARY NON-TERTIARY EDUCATION         | 830,000,000.00            | -                       | -                                     | 0.0%                                                    | 830,000,000.00                    |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                     | <b>42,385,178,000.00</b>  | <b>2,196,814,670.01</b> | <b>3,987,814,062.80</b>               | <b>9.4%</b>                                             | <b>38,397,363,937.20</b>          |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION             | 10,790,176,000.00         | 567,069,615.88          | 584,069,615.88                        | 5.4%                                                    | 10,206,106,384.12                 |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION            | 31,595,002,000.00         | 1,629,745,054.13        | 3,403,744,446.92                      | 10.8%                                                   | 28,191,257,553.08                 |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>       | <b>8,284,800,000.00</b>   | <b>534,429,666.00</b>   | <b>534,429,666.00</b>                 | <b>6.5%</b>                                             | <b>7,750,370,334.00</b>           |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL              | 8,284,800,000.00          | 534,429,666.00          | 534,429,666.00                        | 6.5%                                                    | 7,750,370,334.00                  |
| <b>7096</b> | <b>SUBSIDIARY SERVICES TO EDUCATION</b>       | <b>13,759,800,000.00</b>  | <b>257,545,116.00</b>   | <b>981,689,235.00</b>                 | <b>7.1%</b>                                             | <b>12,778,110,765.00</b>          |
| 70961       | SUBSIDIARY SERVICES TO EDUCATION              | 13,759,800,000.00         | 257,545,116.00          | 981,689,235.00                        | 7.1%                                                    | 12,778,110,765.00                 |
| <b>7097</b> | <b>R &amp; D EDUCATION</b>                    | <b>80,000,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>80,000,000.00</b>              |
| 70971       | R & D EDUCATION                               | 80,000,000.00             | -                       | -                                     | 0.0%                                                    | 80,000,000.00                     |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                       | <b>22,233,500,000.00</b>  | <b>3,403,660,444.98</b> | <b>12,236,980,908.81</b>              | <b>55.0%</b>                                            | <b>9,996,519,091.19</b>           |
| 70981       | EDUCATION N.E.C                               | 22,233,500,000.00         | 3,403,660,444.98        | 12,236,980,908.81                     | 55.0%                                                   | 9,996,519,091.19                  |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                      | <b>27,374,500,000.00</b>  | <b>2,536,181,862.20</b> | <b>3,632,479,652.84</b>               | <b>13.3%</b>                                            | <b>23,742,020,347.16</b>          |
| <b>7101</b> | <b>SICKNESS AND DISABILITY</b>                | <b>32,000,000.00</b>      | <b>3,900,000.00</b>     | <b>3,900,000.00</b>                   | <b>12.2%</b>                                            | <b>28,100,000.00</b>              |
| 71012       | DISABILITY                                    | 32,000,000.00             | 3,900,000.00            | 3,900,000.00                          | 12.2%                                                   | 28,100,000.00                     |
| <b>7102</b> | <b>OLD AGE</b>                                | <b>500,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>500,000,000.00</b>             |
| 71021       | OLD AGE                                       | 500,000,000.00            | -                       | -                                     | 0.0%                                                    | 500,000,000.00                    |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                    | <b>283,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>283,000,000.00</b>             |
| 71041       | FAMILY AND CHILDREN                           | 283,000,000.00            | -                       | -                                     | 0.0%                                                    | 283,000,000.00                    |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                           | <b>12,682,000,000.00</b>  | <b>1,672,031,887.80</b> | <b>2,506,822,678.44</b>               | <b>19.8%</b>                                            | <b>10,175,177,321.56</b>          |
| 71051       | UNEMPLOYMENT                                  | 12,682,000,000.00         | 1,672,031,887.80        | 2,506,822,678.44                      | 19.8%                                                   | 10,175,177,321.56                 |
| <b>7108</b> | <b>R &amp; D SOCIAL PROTECTION</b>            | <b>700,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>700,000,000.00</b>             |
| 71081       | R & D SOCIAL PROTECTION                       | 700,000,000.00            | -                       | -                                     | 0.0%                                                    | 700,000,000.00                    |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>               | <b>13,177,500,000.00</b>  | <b>860,249,974.40</b>   | <b>1,121,756,974.40</b>               | <b>8.5%</b>                                             | <b>12,055,743,025.60</b>          |
| 71091       | SOCIAL PROTECTION N.E.C.                      | 13,177,500,000.00         | 860,249,974.40          | 1,121,756,974.40                      | 8.5%                                                    | 12,055,743,025.60                 |

**Table 14: Other Expenditure by Functional Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Other Expenditure by Functional Classification

| Code        | Function                                                                  | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------------|---------------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|             | <b>Total Other Expenditure</b>                                            | <b>25,324,830,000.00</b> | <b>2,650,101,301.18</b> | <b>3,943,588,898.66</b>               | <b>15.6%</b>                                            | <b>21,381,241,101.34</b>          |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>                                            | <b>14,179,230,000.00</b> | <b>2,627,451,279.18</b> | <b>3,913,635,870.66</b>               | <b>27.6%</b>                                            | <b>10,265,594,129.34</b>          |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX</b> | <b>4,465,100,000.00</b>  | <b>590,033,625.02</b>   | <b>860,659,139.03</b>                 | <b>19.3%</b>                                            | <b>3,604,440,860.97</b>           |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS                                          | 1,087,100,000.00         | 489,776,625.00          | 661,922,625.00                        | 60.9%                                                   | 425,177,375.00                    |
| 70112       | FINANCIAL AND FISCAL AFFAIRS                                              | 3,378,000,000.00         | 100,257,000.02          | 198,736,514.03                        | 5.9%                                                    | 3,179,263,485.97                  |
| <b>7013</b> | <b>GENERAL SERVICES</b>                                                   | <b>3,962,130,000.00</b>  | <b>496,051,330.00</b>   | <b>639,445,785.00</b>                 | <b>16.1%</b>                                            | <b>3,322,684,215.00</b>           |
| 70131       | GENERAL PERSONNEL SERVICES                                                | 57,100,000.00            | 14,759,830.00           | 19,981,830.00                         | 35.0%                                                   | 37,118,170.00                     |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES                                 | 30,000.00                | -                       | -                                     | 0.0%                                                    | 30,000.00                         |
| 70133       | OTHER GENERAL SERVICES                                                    | 3,905,000,000.00         | 481,291,500.00          | 619,463,955.00                        | 15.9%                                                   | 3,285,536,045.00                  |
| <b>7017</b> | <b>PUBLIC DEBT TRANSACTIONS</b>                                           | <b>5,700,000,000.00</b>  | <b>1,528,031,654.16</b> | <b>2,386,861,606.63</b>               | <b>41.9%</b>                                            | <b>3,313,138,393.37</b>           |
| 70171       | PUBLIC DEBT TRANSACTIONS                                                  | 5,700,000,000.00         | 1,528,031,654.16        | 2,386,861,606.63                      | 41.9%                                                   | 3,313,138,393.37                  |
| <b>7018</b> | <b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVE</b>  | <b>52,000,000.00</b>     | <b>13,334,670.00</b>    | <b>26,669,340.00</b>                  | <b>51.3%</b>                                            | <b>25,330,660.00</b>              |
| 70181       | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT   | 52,000,000.00            | 13,334,670.00           | 26,669,340.00                         | 51.3%                                                   | 25,330,660.00                     |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>                                            | <b>2,500,000.00</b>      | <b>-</b>                | <b>405,000.00</b>                     | <b>16.2%</b>                                            | <b>2,095,000.00</b>               |
| <b>7033</b> | <b>LAW COURTS</b>                                                         | <b>2,500,000.00</b>      | <b>-</b>                | <b>405,000.00</b>                     | <b>16.2%</b>                                            | <b>2,095,000.00</b>               |
| 70331       | LAW COURTS                                                                | 2,500,000.00             | -                       | 405,000.00                            | 16.2%                                                   | 2,095,000.00                      |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>                                                   | <b>12,000,000.00</b>     | <b>60,000.00</b>        | <b>372,500.00</b>                     | <b>3.1%</b>                                             | <b>11,627,500.00</b>              |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                   | <b>9,000,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>9,000,000.00</b>               |
| 70411       | GENERAL ECONOMIC AND COMMERCIALAFFAIRS                                    | 9,000,000.00             | -                       | -                                     | 0.0%                                                    | 9,000,000.00                      |
| <b>7045</b> | <b>TRANSPORT</b>                                                          | <b>3,000,000.00</b>      | <b>60,000.00</b>        | <b>372,500.00</b>                     | <b>12.4%</b>                                            | <b>2,627,500.00</b>               |
| 70451       | ROAD TRANSPORT                                                            | 3,000,000.00             | 60,000.00               | 372,500.00                            | 12.4%                                                   | 2,627,500.00                      |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>                                           | <b>200,000.00</b>        | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>200,000.00</b>                 |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>                                                   | <b>200,000.00</b>        | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>200,000.00</b>                 |
| 70511       | WASTE MANAGEMENT                                                          | 200,000.00               | -                       | -                                     | 0.0%                                                    | 200,000.00                        |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>                                   | <b>10,862,350,000.00</b> | <b>14,436,000.00</b>    | <b>16,876,000.00</b>                  | <b>0.2%</b>                                             | <b>10,845,474,000.00</b>          |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                                                | <b>250,000.00</b>        | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>250,000.00</b>                 |
| 70611       | HOUSING DEVELOPMENT                                                       | 250,000.00               | -                       | -                                     | 0.0%                                                    | 250,000.00                        |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>                                              | <b>10,861,200,000.00</b> | <b>14,166,000.00</b>    | <b>16,376,000.00</b>                  | <b>0.2%</b>                                             | <b>10,844,824,000.00</b>          |
| 70621       | COMMUNITY DEVELOPMENT                                                     | 10,861,200,000.00        | 14,166,000.00           | 16,376,000.00                         | 0.2%                                                    | 10,844,824,000.00                 |
| <b>7063</b> | <b>WATER SUPPLY</b>                                                       | <b>900,000.00</b>        | <b>270,000.00</b>       | <b>500,000.00</b>                     | <b>55.6%</b>                                            | <b>400,000.00</b>                 |
| 70631       | WATER SUPPLY                                                              | 900,000.00               | 270,000.00              | 500,000.00                            | 55.6%                                                   | 400,000.00                        |
| <b>707</b>  | <b>HEALTH</b>                                                             | <b>200,000.00</b>        | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>200,000.00</b>                 |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                                                  | <b>200,000.00</b>        | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>200,000.00</b>                 |
| 70731       | GENERAL HOSPITAL SERVICES                                                 | 200,000.00               | -                       | -                                     | 0.0%                                                    | 200,000.00                        |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>                                   | <b>26,000,000.00</b>     | <b>95,000.00</b>        | <b>95,000.00</b>                      | <b>0.4%</b>                                             | <b>25,905,000.00</b>              |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>                                 | <b>25,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>25,000,000.00</b>              |
| 70811       | RECREATIONAL AND SPORTING SERVICES                                        | 25,000,000.00            | -                       | -                                     | 0.0%                                                    | 25,000,000.00                     |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>                               | <b>1,000,000.00</b>      | <b>95,000.00</b>        | <b>95,000.00</b>                      | <b>9.5%</b>                                             | <b>905,000.00</b>                 |
| 70831       | BROADCASTING AND PUBLISHING SERVICES                                      | 1,000,000.00             | 95,000.00               | 95,000.00                             | 9.5%                                                    | 905,000.00                        |
| <b>709</b>  | <b>EDUCATION</b>                                                          | <b>120,350,000.00</b>    | <b>2,068,880.00</b>     | <b>6,214,386.00</b>                   | <b>5.2%</b>                                             | <b>114,135,614.00</b>             |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>                                  | <b>1,000,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,000,000.00</b>               |
| 70912       | PRIMARY EDUCATION                                                         | 1,000,000.00             | -                       | -                                     | 0.0%                                                    | 1,000,000.00                      |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                                                | <b>1,100,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,100,000.00</b>               |
| 70922       | UPPER-SECONDARY EDUCATION                                                 | 1,100,000.00             | -                       | -                                     | 0.0%                                                    | 1,100,000.00                      |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                                                 | <b>118,250,000.00</b>    | <b>2,068,880.00</b>     | <b>6,214,386.00</b>                   | <b>5.3%</b>                                             | <b>112,035,614.00</b>             |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION                                         | 87,250,000.00            | 77,600.00               | 107,600.00                            | 0.1%                                                    | 87,142,400.00                     |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION                                        | 31,000,000.00            | 1,991,280.00            | 6,106,786.00                          | 19.7%                                                   | 24,893,214.00                     |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                                                  | <b>122,000,000.00</b>    | <b>5,990,142.00</b>     | <b>5,990,142.00</b>                   | <b>4.9%</b>                                             | <b>116,009,858.00</b>             |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                                                | <b>50,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>50,000,000.00</b>              |
| 71041       | FAMILY AND CHILDREN                                                       | 50,000,000.00            | -                       | -                                     | 0.0%                                                    | 50,000,000.00                     |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>                                           | <b>72,000,000.00</b>     | <b>5,990,142.00</b>     | <b>5,990,142.00</b>                   | <b>8.3%</b>                                             | <b>66,009,858.00</b>              |
| 71091       | SOCIAL PROTECTION N.E.C.                                                  | 72,000,000.00            | 5,990,142.00            | 5,990,142.00                          | 8.3%                                                    | 66,009,858.00                     |

## 2.F Expenditure by Programme Classification

**Table 15: Total Expenditure by Programme Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Total Expenditure by Programme Classification

| Code      | Programme (Sector and Objective)                                                                         | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|----------------------------------------------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|           | <b>Total Expenditure</b>                                                                                 | <b>901,841,000,000.00</b> | <b>80,588,319,382.17</b> | <b>180,897,369,593.61</b>             | <b>20.1%</b>                                            | <b>720,943,630,406.39</b>         |
| <b>01</b> | <b>Agriculture</b>                                                                                       | <b>78,808,883,000.00</b>  | <b>876,573,468.33</b>    | <b>2,465,623,215.06</b>               | <b>3.1%</b>                                             | <b>76,343,259,784.94</b>          |
| 0101      | Effective governance of the Agriculture Sector                                                           | 6,796,997,000.00          | 366,469,343.01           | 522,411,443.90                        | 7.7%                                                    | 6,274,585,556.10                  |
| 0102      | Development of the livestock value chain                                                                 | 15,800,000,000.00         | 17,371,898.00            | 194,351,548.00                        | 1.2%                                                    | 15,605,648,452.00                 |
| 0103      | Enhancement of food production and productivity                                                          | 37,141,900,000.00         | 337,855,200.25           | 1,336,245,427.24                      | 3.6%                                                    | 35,805,654,572.76                 |
| 0104      | Reduction of post-harvest losses                                                                         | 1,807,000,000.00          | 4,980,000.00             | 4,980,000.00                          | 0.3%                                                    | 1,802,020,000.00                  |
| 0105      | Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)                  | 300,000,000.00            | 9,986,000.00             | 33,492,000.00                         | 11.2%                                                   | 266,508,000.00                    |
| 0107      | Promotion of enabling environment for increased agricultural development                                 | 16,942,986,000.00         | 139,911,027.07           | 374,142,795.92                        | 2.2%                                                    | 16,568,843,204.08                 |
| 0110      | Agriculture Sector Expenditures Not Elsewhere Classified                                                 | 20,000,000.00             | -                        | -                                     | 0.0%                                                    | 20,000,000.00                     |
| <b>02</b> | <b>Societal Re-orientation</b>                                                                           | <b>8,875,800,000.00</b>   | <b>28,321,901.00</b>     | <b>101,335,486.77</b>                 | <b>1.1%</b>                                             | <b>8,774,464,513.23</b>           |
| 0201      | Societal Re-orientation                                                                                  | 8,875,800,000.00          | 28,321,901.00            | 101,335,486.77                        | 1.1%                                                    | 8,774,464,513.23                  |
| <b>03</b> | <b>Promote Wealth creation and employment generation for sustained poverty reduction</b>                 | <b>24,330,943,000.00</b>  | <b>2,249,699,203.25</b>  | <b>3,514,729,675.39</b>               | <b>14.4%</b>                                            | <b>20,816,213,324.61</b>          |
| 0301      | Micro, Small, Medium Scale Enterprises & Entrepreneurship Development                                    | 11,481,381,000.00         | 536,837,408.92           | 930,460,130.06                        | 8.1%                                                    | 10,550,920,869.94                 |
| 0302      | Economic Empowerment & Poverty Reduction Programmes                                                      | 12,849,562,000.00         | 1,712,861,794.33         | 2,584,269,545.33                      | 20.1%                                                   | 10,265,292,454.67                 |
| <b>04</b> | <b>Improve the health status of the people in a sustainable manner</b>                                   | <b>79,643,082,000.00</b>  | <b>11,107,170,931.85</b> | <b>20,959,247,584.78</b>              | <b>26.3%</b>                                            | <b>58,683,834,415.22</b>          |
| 0401      | Effective governance of the health system                                                                | 5,057,134,000.00          | 988,301,491.55           | 2,497,620,943.69                      | 49.4%                                                   | 2,559,513,056.31                  |
| 0402      | Community engagement and participation in health                                                         | 40,000,000.00             | -                        | -                                     | 0.0%                                                    | 40,000,000.00                     |
| 0403      | Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens               | 5,779,100,000.00          | 356,540,385.40           | 716,177,390.45                        | 12.4%                                                   | 5,062,922,609.55                  |
| 0404      | Provision of the right number and right skill mix of competent, motivated, and productive health workers | 25,538,767,000.00         | 4,934,532,783.77         | 9,648,775,058.64                      | 37.8%                                                   | 15,889,991,941.36                 |
| 0405      | Provision of adequate and modern health infrastructure for health services delivery                      | 36,261,000,000.00         | 3,854,032,151.77         | 6,779,126,433.24                      | 18.7%                                                   | 29,481,873,566.76                 |
| 0406      | Provision of quality, affordable, available, and safe medicines, vaccines, and other health products     | 4,810,000,000.00          | 619,968,996.61           | 632,528,996.61                        | 13.2%                                                   | 4,177,471,003.39                  |
| 0407      | Evidence generation and utilisation                                                                      | 345,150,000.00            | -                        | 2,000,000.00                          | 0.6%                                                    | 343,150,000.00                    |
| 0408      | Institution and maintenance of a responsive public health emergency preparedness system                  | 65,000,000.00             | -                        | -                                     | 0.0%                                                    | 65,000,000.00                     |
| 0410      | Health Sector Expenditures Not Elsewhere Classified                                                      | 1,746,931,000.00          | 353,795,122.75           | 683,018,762.15                        | 39.1%                                                   | 1,063,912,237.85                  |
| <b>05</b> | <b>Ensure inclusive, functional and equitable quality education that promote life-long learning</b>      | <b>227,875,970,000.00</b> | <b>26,332,622,489.48</b> | <b>55,205,510,624.59</b>              | <b>24.2%</b>                                            | <b>172,670,459,375.41</b>         |
| 0501      | Effective governance of the education system                                                             | 63,140,314,000.00         | 11,735,098,885.40        | 24,182,708,305.56                     | 38.3%                                                   | 38,957,605,694.44                 |
| 0502      | Increase in access, retention, and completion rate at all levels                                         | 16,528,761,000.00         | 1,487,299,149.19         | 2,224,802,371.06                      | 13.5%                                                   | 14,303,958,628.94                 |
| 0503      | Equity and inclusiveness in the provision of educational services                                        | 21,176,597,000.00         | 3,722,582,091.28         | 12,357,153,936.04                     | 58.4%                                                   | 8,819,443,063.96                  |
| 0504      | Improved quality of teaching and learning outcomes                                                       | 19,287,777,000.00         | 975,729,703.04           | 1,676,530,605.65                      | 8.7%                                                    | 17,611,246,394.35                 |
| 0505      | Adequate infrastructure at all levels                                                                    | 88,400,370,000.00         | 5,225,236,917.58         | 8,567,596,868.89                      | 9.7%                                                    | 79,832,773,131.11                 |
| 0506      | Improved education information management system (EIMS)                                                  | 4,226,400,000.00          | 760,500.00               | 235,110,500.00                        | 5.6%                                                    | 3,991,289,500.00                  |
| 0510      | Education Sector Expenditures Not Elsewhere Classified                                                   | 15,115,751,000.00         | 3,185,915,242.99         | 5,961,608,037.39                      | 39.4%                                                   | 9,154,142,962.61                  |
| <b>06</b> | <b>Housing and Urban Development (General)</b>                                                           | <b>22,754,043,000.00</b>  | <b>550,119,658.67</b>    | <b>1,742,324,329.69</b>               | <b>7.7%</b>                                             | <b>21,011,718,670.31</b>          |
| 0601      | To have a dynamic land administration for sustainable urban and regional settlement to                   | 6,310,446,000.00          | 290,669,278.49           | 966,279,804.00                        | 15.3%                                                   | 5,344,166,196.00                  |
| 0602      | Ensuring access to housing or land for housing development by all citizens of the State and              | 2,187,800,000.00          | 6,075,525.36             | 12,151,050.72                         | 0.6%                                                    | 2,175,648,949.28                  |
| 0603      | Community Development Support                                                                            | 14,255,797,000.00         | 253,374,854.82           | 763,893,474.97                        | 5.4%                                                    | 13,491,903,525.03                 |
| <b>08</b> | <b>Youths and Sports Development</b>                                                                     | <b>1,017,472,000.00</b>   | <b>244,546,809.77</b>    | <b>397,371,071.41</b>                 | <b>39.1%</b>                                            | <b>620,100,928.59</b>             |
| 0801      | Youths and Sports Development                                                                            | 1,017,472,000.00          | 244,546,809.77           | 397,371,071.41                        | 39.1%                                                   | 620,100,928.59                    |
| <b>09</b> | <b>To ensure that the environmental exploitation for economic development regains</b>                    | <b>40,787,325,000.00</b>  | <b>1,050,724,133.63</b>  | <b>3,761,594,271.73</b>               | <b>9.2%</b>                                             | <b>37,025,730,728.27</b>          |
| 0902      | Alternative Energy Programmes                                                                            | 4,051,955,000.00          | 2,167,776.24             | 354,165,052.38                        | 8.7%                                                    | 3,697,789,947.62                  |
| 0904      | Nature Conservation and Bio-diversity                                                                    | 36,735,370,000.00         | 1,048,556,357.39         | 3,407,429,219.35                      | 9.3%                                                    | 33,327,940,780.65                 |
| <b>10</b> | <b>To achieve universal access to safe drinking water and sanitation services in the</b>                 | <b>25,431,402,000.00</b>  | <b>2,576,379,835.77</b>  | <b>4,119,076,835.28</b>               | <b>16.2%</b>                                            | <b>21,312,325,164.72</b>          |
| 1001      | Rural Water Supply and Sanitation Programmes                                                             | 4,230,877,000.00          | 246,380,531.52           | 528,829,912.99                        | 12.5%                                                   | 3,702,047,087.01                  |
| 1002      | Small Towns Water Supply Programmes                                                                      | 3,812,360,000.00          | 292,404,311.88           | 482,026,738.40                        | 12.6%                                                   | 3,330,333,261.60                  |
| 1003      | Urban Water Supply Programmes                                                                            | 305,110,000.00            | 71,324,056.50            | 143,703,045.36                        | 47.1%                                                   | 161,406,954.64                    |
| 1004      | Regional Water Schemes, Dams and Hydrological Structures                                                 | 17,083,055,000.00         | 1,966,270,935.87         | 2,964,517,138.53                      | 17.4%                                                   | 14,118,537,861.47                 |
| <b>11</b> | <b>Information &amp; Communication Technology</b>                                                        | <b>6,532,305,000.00</b>   | <b>233,726,025.96</b>    | <b>553,404,546.33</b>                 | <b>8.5%</b>                                             | <b>5,978,900,453.67</b>           |
| 1101      | Information & Communication Technology Infrastructure                                                    | 3,309,135,000.00          | 110,417,621.06           | 116,636,854.25                        | 3.5%                                                    | 3,192,498,145.75                  |
| 1102      | Information Dissemination, Mobilization and Societal Re-orientation                                      | 3,223,170,000.00          | 123,308,404.90           | 436,767,692.08                        | 13.6%                                                   | 2,786,402,307.92                  |
| <b>12</b> | <b>Create a liberal investment climate with various incentive schemes to attract private</b>             | <b>19,884,141,000.00</b>  | <b>162,682,373.89</b>    | <b>2,069,279,232.97</b>               | <b>10.4%</b>                                            | <b>17,776,861,767.03</b>          |
| 1201      | Investment Promotion and Mobilization                                                                    | 19,884,141,000.00         | 162,682,373.89           | 2,069,279,232.97                      | 10.4%                                                   | 17,776,861,767.03                 |
| <b>13</b> | <b>Governance, Administration and Administration of Justice</b>                                          | <b>106,384,331,000.00</b> | <b>11,577,707,415.62</b> | <b>22,339,119,630.58</b>              | <b>21.0%</b>                                            | <b>84,045,211,369.42</b>          |
| 1301      | Reposition the State Public Service optimal performance through Conductive Working Environment           | 95,168,164,000.00         | 10,480,735,839.96        | 20,351,618,080.06                     | 21.4%                                                   | 74,816,545,919.94                 |
| 1303      | To bring about comprehensive improvements in the delivery of justice to the people in the                | 11,216,167,000.00         | 1,096,971,575.66         | 1,987,501,550.52                      | 17.7%                                                   | 9,228,665,449.48                  |

## Jigawa State Government Budget Performance Report 2026 Q2 - Total Expenditure by Programme Classification

| Code      | Programme (Sector and Objective)                                                                | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|-------------------------------------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>14</b> | <b>Development and maintenance of adequate, resilient and efficient critical infrastructure</b> | <b>47,020,468,000.00</b>  | <b>5,540,181,345.53</b>  | <b>7,840,623,161.46</b>               | <b>16.7%</b>                                            | <b>39,179,844,838.54</b>          |
| 1401      | Power Generation & Electrification Programme                                                    | 47,020,468,000.00         | 5,540,181,345.53         | 7,840,623,161.46                      | 16.7%                                                   | 39,179,844,838.54                 |
| <b>17</b> | <b>Development and maintenance of adequate, resilient and efficient critical infrastructure</b> | <b>184,722,158,000.00</b> | <b>15,597,571,512.91</b> | <b>48,092,026,446.20</b>              | <b>26.0%</b>                                            | <b>136,630,131,553.80</b>         |
| 1701      | Road and Transport Development                                                                  | 184,722,158,000.00        | 15,597,571,512.91        | 48,092,026,446.20                     | 26.0%                                                   | 136,630,131,553.80                |
| <b>18</b> | <b>Airways</b>                                                                                  | <b>2,302,000,000.00</b>   | <b>27,420,000.00</b>     | <b>27,420,000.00</b>                  | <b>1.2%</b>                                             | <b>2,274,580,000.00</b>           |
| 1801      | Airways - General                                                                               | 2,302,000,000.00          | 27,420,000.00            | 27,420,000.00                         | 1.2%                                                    | 2,274,580,000.00                  |
| <b>22</b> | <b>Promote inclusive and sustainable economic growth</b>                                        | <b>2,372,120,000.00</b>   | <b>1,059,321,892.65</b>  | <b>1,063,134,720.96</b>               | <b>44.8%</b>                                            | <b>1,308,985,279.04</b>           |
| 2201      | Solid Minerals Development                                                                      | 2,372,120,000.00          | 1,059,321,892.65         | 1,063,134,720.96                      | 44.8%                                                   | 1,308,985,279.04                  |
| <b>23</b> | <b>Social Protection</b>                                                                        | <b>23,136,557,000.00</b>  | <b>1,373,550,383.85</b>  | <b>6,645,548,760.41</b>               | <b>28.7%</b>                                            | <b>16,491,008,239.59</b>          |
| 2301      | Effective Governance of Social Protection                                                       | 1,332,384,000.00          | 239,122,321.93           | 672,050,639.13                        | 50.4%                                                   | 660,333,360.87                    |
| 2302      | Reduce Poverty and Vulnerability                                                                | 2,490,000,000.00          | 130,650,000.00           | 216,750,000.00                        | 8.7%                                                    | 2,273,250,000.00                  |
| 2303      | Promote gender equity and social justice                                                        | 9,963,000,000.00          | 552,689,974.40           | 556,287,974.40                        | 5.6%                                                    | 9,406,712,025.60                  |
| 2304      | Enhancement of Child Rights and Support                                                         | 200,500,000.00            | -                        | -                                     | 0.0%                                                    | 200,500,000.00                    |
| 2305      | Social Pensions and Old Age Support                                                             | 772,333,000.00            | 141,735,998.24           | 300,165,562.41                        | 38.9%                                                   | 472,167,437.59                    |
| 2307      | Promote Emergency and Humanitarian Assistance                                                   | 8,351,840,000.00          | 309,352,089.28           | 4,900,294,584.47                      | 58.7%                                                   | 3,451,545,415.53                  |
| 2310      | Social Protection Not Elsewhere Classified                                                      | 26,500,000.00             | -                        | -                                     | 0.0%                                                    | 26,500,000.00                     |

**Table 16: Personnel Expenditure by Programme Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Programme Classification

| Code      | Programme (Sector and Objective)                                                                   | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|----------------------------------------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|           | <b>Total Personnel Expenditure</b>                                                                 | <b>120,048,000,000.00</b> | <b>24,824,232,749.18</b> | <b>50,917,549,473.24</b>              | <b>42.4%</b>                                            | <b>69,130,450,526.76</b>          |
| <b>01</b> | <b>Agriculture</b>                                                                                 | <b>2,634,311,000.00</b>   | <b>264,241,286.81</b>    | <b>514,575,705.73</b>                 | <b>19.5%</b>                                            | <b>2,119,735,294.27</b>           |
| 0101      | Effective governance of the Agriculture Sector                                                     | 1,476,187,000.00          | 167,237,179.08           | 317,630,513.14                        | 21.5%                                                   | 1,158,556,486.86                  |
| 0103      | Enhancement of food production and productivity                                                    | 56,000,000.00             | 916,806.27               | 1,538,010.45                          | 2.7%                                                    | 54,461,989.55                     |
| 0107      | Promotion of enabling environment for increased agricultural development                           | 1,102,124,000.00          | 96,087,301.46            | 195,407,182.14                        | 17.7%                                                   | 906,716,817.86                    |
| <b>02</b> | <b>Societal Re-orientation</b>                                                                     | <b>1,177,600,000.00</b>   | <b>5,264,700.00</b>      | <b>11,115,354.42</b>                  | <b>0.9%</b>                                             | <b>1,166,484,645.58</b>           |
| 0201      | Societal Re-orientation                                                                            | 1,177,600,000.00          | 5,264,700.00             | 11,115,354.42                         | 0.9%                                                    | 1,166,484,645.58                  |
| <b>03</b> | <b>Promote Wealth creation and employment generation for sustained poverty reduction</b>           | <b>242,576,000.00</b>     | <b>53,002,050.44</b>     | <b>107,144,968.53</b>                 | <b>44.2%</b>                                            | <b>135,431,031.47</b>             |
| 0301      | Micro, Small, Medium Scale Enterprises & Entrepreneurship Development                              | 118,881,000.00            | 26,493,066.27            | 53,830,871.13                         | 45.3%                                                   | 65,050,128.87                     |
| 0302      | Economic Empowerment & Poverty Reduction Programmes                                                | 123,695,000.00            | 26,508,984.17            | 53,314,097.40                         | 43.1%                                                   | 70,380,902.60                     |
| <b>04</b> | <b>Improve the health status of the people in a sustainable manner</b>                             | <b>25,263,015,000.00</b>  | <b>5,676,788,282.68</b>  | <b>11,704,793,212.35</b>              | <b>46.3%</b>                                            | <b>13,558,221,787.65</b>          |
| 0401      | Effective governance of the health system                                                          | 4,212,718,000.00          | 959,031,064.92           | 2,371,953,201.70                      | 56.3%                                                   | 1,840,764,798.30                  |
| 0404      | Provision of the right number and right skill mix of competent, motivated, and productive          | 21,050,297,000.00         | 4,717,757,217.76         | 9,332,840,010.65                      | 44.3%                                                   | 11,717,456,989.35                 |
| <b>05</b> | <b>Ensure inclusive, functional and equitable quality education that promote lifelong learning</b> | <b>68,485,415,000.00</b>  | <b>14,536,880,399.49</b> | <b>28,870,507,152.05</b>              | <b>42.2%</b>                                            | <b>39,614,907,847.95</b>          |
| 0501      | Effective governance of the education system                                                       | 55,962,518,000.00         | 11,412,259,264.71        | 22,830,259,606.77                     | 40.8%                                                   | 33,132,258,393.23                 |
| 0502      | Increase in access, retention, and completion rate at all levels                                   | 17,267,000.00             | 4,373,373.60             | 8,754,425.40                          | 50.7%                                                   | 8,512,574.60                      |
| 0503      | Equity and inclusiveness in the provision of educational services                                  | 2,005,310,000.00          | 458,142,250.59           | 895,100,776.24                        | 44.6%                                                   | 1,110,209,223.76                  |
| 0504      | Improved quality of teaching and learning outcomes                                                 | 166,477,000.00            | 56,545,173.04            | 111,101,245.15                        | 66.7%                                                   | 55,375,754.85                     |
| 0505      | Adequate infrastructure at all levels                                                              | 62,572,000.00             | 19,553,433.18            | 34,301,158.74                         | 54.8%                                                   | 28,270,841.26                     |
| 0510      | Education Sector Expenditures Not Elsewhere Classified                                             | 10,271,271,000.00         | 2,586,006,904.37         | 4,990,989,939.75                      | 48.6%                                                   | 5,280,281,060.25                  |
| <b>06</b> | <b>Housing and Urban Development (General)</b>                                                     | <b>528,490,000.00</b>     | <b>125,770,189.23</b>    | <b>252,906,815.43</b>                 | <b>47.9%</b>                                            | <b>275,583,184.57</b>             |
| 0601      | To have a dynamic land administration for sustainable urban and regional settlement to             | 400,291,000.00            | 101,099,739.03           | 203,565,915.03                        | 50.9%                                                   | 196,725,084.97                    |
| 0602      | Ensuring access to housing or land for housing development by all citizens of the State at         | 29,300,000.00             | 6,075,525.36             | 12,151,050.72                         | 41.5%                                                   | 17,148,949.28                     |
| 0603      | Community Development Support                                                                      | 98,899,000.00             | 18,594,924.84            | 37,189,849.68                         | 37.6%                                                   | 61,709,150.32                     |
| <b>08</b> | <b>Youths and Sports Development</b>                                                               | <b>220,472,000.00</b>     | <b>51,106,960.14</b>     | <b>73,360,221.78</b>                  | <b>33.3%</b>                                            | <b>147,111,778.22</b>             |
| 0801      | Youths and Sports Development                                                                      | 220,472,000.00            | 51,106,960.14            | 73,360,221.78                         | 33.3%                                                   | 147,111,778.22                    |
| <b>09</b> | <b>To ensure that the environmental exploitation for economic development rege</b>                 | <b>1,036,380,000.00</b>   | <b>262,250,220.57</b>    | <b>524,500,441.15</b>                 | <b>50.6%</b>                                            | <b>511,879,558.85</b>             |
| 0902      | Alternative Energy Programmes                                                                      | 6,651,000.00              | 1,587,372.09             | 3,174,744.18                          | 47.7%                                                   | 3,476,255.82                      |
| 0904      | Nature Conservation and Bio-diversity                                                              | 1,029,729,000.00          | 260,662,848.48           | 521,325,696.97                        | 50.6%                                                   | 508,403,303.03                    |
| <b>10</b> | <b>To achieve universal access to safe drinking water and sanitation services in t</b>             | <b>724,492,000.00</b>     | <b>174,885,043.29</b>    | <b>346,921,320.94</b>                 | <b>47.9%</b>                                            | <b>377,570,679.06</b>             |
| 1001      | Rural Water Supply and Sanitation Programmes                                                       | 45,678,000.00             | 9,552,265.17             | 19,118,380.14                         | 41.9%                                                   | 26,559,619.86                     |
| 1002      | Small Towns Water Supply Programmes                                                                | 340,000,000.00            | 78,907,474.50            | 159,277,050.61                        | 46.8%                                                   | 180,722,949.39                    |
| 1003      | Urban Water Supply Programmes                                                                      | 305,110,000.00            | 71,324,056.50            | 143,703,045.36                        | 47.1%                                                   | 161,406,954.64                    |
| 1004      | Regional Water Schemes, Dams and Hydrological Structures                                           | 33,704,000.00             | 15,101,247.12            | 24,822,844.83                         | 73.6%                                                   | 8,881,155.17                      |
| <b>11</b> | <b>Information &amp; Communication Technology</b>                                                  | <b>453,305,000.00</b>     | <b>104,802,076.11</b>    | <b>208,308,286.94</b>                 | <b>46.0%</b>                                            | <b>244,996,713.06</b>             |
| 1101      | Information & Communication Technology Infrastructure                                              | 12,035,000.00             | 1,319,873.16             | 2,639,746.35                          | 21.9%                                                   | 9,395,253.65                      |
| 1102      | Information Dissemination, Mobilization and Societal Re-orientation                                | 441,270,000.00            | 103,482,202.95           | 205,668,540.59                        | 46.6%                                                   | 235,601,459.41                    |
| <b>12</b> | <b>Create a liberal investment climate with various incentive schemes to attract p</b>             | <b>29,776,000.00</b>      | <b>3,444,900.24</b>      | <b>6,889,800.48</b>                   | <b>23.1%</b>                                            | <b>22,886,199.52</b>              |
| 1201      | Investment Promotion and Mobilization                                                              | 29,776,000.00             | 3,444,900.24             | 6,889,800.48                          | 23.1%                                                   | 22,886,199.52                     |
| <b>13</b> | <b>Governance, Adminstration and Administration of Justice</b>                                     | <b>17,435,273,000.00</b>  | <b>3,127,455,613.56</b>  | <b>7,201,768,951.89</b>               | <b>41.3%</b>                                            | <b>10,233,504,048.11</b>          |
| 1301      | Reposition the State Public Service optimal performance through Conductive Working Envi            | 14,297,086,000.00         | 2,361,466,355.67         | 5,711,213,601.41                      | 39.9%                                                   | 8,585,872,398.59                  |
| 1303      | To bring about comprehensive improvements in the delivery of justice to the people in te           | 3,138,187,000.00          | 765,989,257.89           | 1,490,555,350.48                      | 47.5%                                                   | 1,647,631,649.52                  |
| <b>14</b> | <b>Development and maintenance of adequate, resilient and efficient critical infra</b>             | <b>192,168,000.00</b>     | <b>34,229,139.37</b>     | <b>68,672,680.69</b>                  | <b>35.7%</b>                                            | <b>123,495,319.31</b>             |
| 1401      | Power Generation & Electrification Programme                                                       | 192,168,000.00            | 34,229,139.37            | 68,672,680.69                         | 35.7%                                                   | 123,495,319.31                    |
| <b>17</b> | <b>Development and maintenance of adequate, resilient and efficient critical infra</b>             | <b>279,166,000.00</b>     | <b>37,831,929.43</b>     | <b>79,406,970.22</b>                  | <b>28.4%</b>                                            | <b>199,759,029.78</b>             |
| 1701      | Road and Transport Development                                                                     | 279,166,000.00            | 37,831,929.43            | 79,406,970.22                         | 28.4%                                                   | 199,759,029.78                    |
| <b>22</b> | <b>Promote inclusive and sustainable economic growth</b>                                           | <b>17,720,000.00</b>      | <b>2,211,540.91</b>      | <b>5,634,369.22</b>                   | <b>31.8%</b>                                            | <b>12,085,630.78</b>              |
| 2201      | Solid Minerals Development                                                                         | 17,720,000.00             | 2,211,540.91             | 5,634,369.22                          | 31.8%                                                   | 12,085,630.78                     |
| <b>23</b> | <b>Social Protection</b>                                                                           | <b>1,327,841,000.00</b>   | <b>364,068,416.90</b>    | <b>941,043,221.42</b>                 | <b>70.9%</b>                                            | <b>386,797,778.58</b>             |
| 2301      | Effective Governance of Social Protection                                                          | 512,864,000.00            | 215,385,357.29           | 627,942,046.53                        | 122.4%                                                  | -                                 |
| 2305      | Social Pensions and Old Age Support                                                                | 760,333,000.00            | 140,821,711.09           | 298,336,988.11                        | 39.2%                                                   | 461,996,011.89                    |
| 2307      | Promote Emergency and Humanitarian Assistance                                                      | 54,644,000.00             | 7,861,348.52             | 14,764,186.78                         | 27.0%                                                   | 39,879,813.22                     |

**Table 17: Overhead Expenditure by Programme Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Programme Classification

| Code      | Programme (Sector and Objective)                                                                                            | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|-----------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|           | <b>Total Overhead Expenditure</b>                                                                                           | <b>66,645,170,000.00</b> | <b>9,593,667,733.40</b> | <b>21,900,019,213.24</b>              | <b>32.9%</b>                                            | <b>44,745,150,786.76</b>          |
| <b>01</b> | <b>Agriculture</b>                                                                                                          | <b>506,472,000.00</b>    | <b>22,288,929.26</b>    | <b>42,034,897.37</b>                  | <b>8.3%</b>                                             | <b>464,437,102.63</b>             |
| 0101      | Effective governance of the Agriculture Sector                                                                              | 255,810,000.00           | 6,504,200.37            | 12,052,967.20                         | 4.7%                                                    | 243,757,032.80                    |
| 0103      | Enhancement of food production and productivity                                                                             | 160,800,000.00           | 11,546,722.14           | 17,561,262.42                         | 10.9%                                                   | 143,238,737.58                    |
| 0107      | Promotion of enabling environment for increased agricultural development                                                    | 89,862,000.00            | 4,238,006.75            | 12,420,667.75                         | 13.8%                                                   | 77,441,332.25                     |
| <b>02</b> | <b>Societal Re-orientation</b>                                                                                              | <b>1,312,200,000.00</b>  | <b>23,057,201.00</b>    | <b>27,716,026.00</b>                  | <b>2.1%</b>                                             | <b>1,284,483,974.00</b>           |
| 0201      | Societal Re-orientation                                                                                                     | 1,312,200,000.00         | 23,057,201.00           | 27,716,026.00                         | 2.1%                                                    | 1,284,483,974.00                  |
| <b>03</b> | <b>Promote Wealth creation and employment generation for sustained poverty reduction</b>                                    | <b>281,367,000.00</b>    | <b>70,310,173.90</b>    | <b>105,667,908.14</b>                 | <b>37.6%</b>                                            | <b>175,699,091.86</b>             |
| 0301      | Micro, Small, Medium Scale Enterprises & Entrepreneurship Development                                                       | 237,500,000.00           | 55,989,251.54           | 81,535,138.65                         | 34.3%                                                   | 155,964,861.35                    |
| 0302      | Economic Empowerment & Poverty Reduction Programmes                                                                         | 43,867,000.00            | 14,320,922.36           | 24,132,769.49                         | 55.0%                                                   | 19,734,230.51                     |
| <b>04</b> | <b>Improve the health status of the people in a sustainable manner</b>                                                      | <b>3,267,272,000.00</b>  | <b>422,480,805.79</b>   | <b>908,812,713.18</b>                 | <b>27.8%</b>                                            | <b>2,358,459,286.82</b>           |
| 0401      | Effective governance of the health system                                                                                   | 742,416,000.00           | 29,270,426.63           | 125,667,741.99                        | 16.9%                                                   | 616,748,258.01                    |
| 0403      | Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens                                  | 41,155,000.00            | 559,647.40              | 4,616,790.45                          | 11.2%                                                   | 36,538,209.55                     |
| 0404      | Provision of the right number and right skill mix of competent, motivated, and productive health workers                    | 752,970,000.00           | 38,855,609.01           | 95,509,418.59                         | 12.7%                                                   | 657,460,581.41                    |
| 0410      | Health Sector Expenditures Not Elsewhere Classified                                                                         | 1,730,731,000.00         | 353,795,122.75          | 683,018,762.15                        | 39.5%                                                   | 1,047,712,237.85                  |
| <b>05</b> | <b>Ensure inclusive, functional and equitable quality education that promote lifelong learning</b>                          | <b>15,052,239,000.00</b> | <b>2,402,540,272.66</b> | <b>3,516,788,897.03</b>               | <b>23.4%</b>                                            | <b>11,535,450,102.97</b>          |
| 0501      | Effective governance of the education system                                                                                | 3,309,296,000.00         | 185,959,596.42          | 412,336,319.92                        | 12.5%                                                   | 2,896,959,680.08                  |
| 0502      | Increase in access, retention, and completion rate at all levels                                                            | 6,094,494,000.00         | 1,194,640,998.34        | 1,195,941,495.91                      | 19.6%                                                   | 4,898,552,504.09                  |
| 0503      | Equity and inclusiveness in the provision of educational services                                                           | 658,719,000.00           | 71,440,905.13           | 151,595,855.41                        | 23.0%                                                   | 507,123,144.59                    |
| 0504      | Improved quality of teaching and learning outcomes                                                                          | 1,925,600,000.00         | 402,282,370.00          | 841,549,570.00                        | 43.7%                                                   | 1,084,050,430.00                  |
| 0505      | Adequate infrastructure at all levels                                                                                       | 6,000,000.00             | 585,326.25              | 1,170,326.25                          | 19.5%                                                   | 4,829,673.75                      |
| 0510      | Education Sector Expenditures Not Elsewhere Classified                                                                      | 3,058,130,000.00         | 547,631,076.52          | 914,195,329.54                        | 29.9%                                                   | 2,143,934,670.46                  |
| <b>06</b> | <b>Housing and Urban Development (General)</b>                                                                              | <b>1,202,100,000.00</b>  | <b>210,901,926.41</b>   | <b>710,694,167.72</b>                 | <b>59.1%</b>                                            | <b>491,405,832.28</b>             |
| 0601      | To have a dynamic land administration for sustainable urban and regional settlement to support economic growth              | 129,050,000.00           | 10,939,154.99           | 33,990,097.99                         | 26.3%                                                   | 95,059,902.01                     |
| 0602      | Ensuring access to housing or land for housing development by all citizens of the State and the provision of basic services | 29,750,000.00            | -                       | -                                     | 0.0%                                                    | 29,750,000.00                     |
| 0603      | Community Development Support                                                                                               | 1,043,300,000.00         | 199,962,771.42          | 676,704,069.73                        | 64.9%                                                   | 366,595,930.27                    |
| <b>08</b> | <b>Youths and Sports Development</b>                                                                                        | <b>202,000,000.00</b>    | <b>164,396,729.24</b>   | <b>294,967,729.24</b>                 | <b>146.0%</b>                                           | <b>- 92,967,729.24</b>            |
| 0801      | Youths and Sports Development                                                                                               | 202,000,000.00           | 164,396,729.24          | 294,967,729.24                        | 146.0%                                                  | - 92,967,729.24                   |
| <b>09</b> | <b>To ensure that the environmental exploitation for economic development regains sustainability</b>                        | <b>122,200,000.00</b>    | <b>5,542,197.15</b>     | <b>13,913,038.81</b>                  | <b>11.4%</b>                                            | <b>108,286,961.19</b>             |
| 0902      | Alternative Energy Programmes                                                                                               | 6,000,000.00             | 580,404.15              | 972,642.58                            | 16.2%                                                   | 5,027,357.42                      |
| 0904      | Nature Conservation and Bio-diversity                                                                                       | 116,200,000.00           | 4,961,793.00            | 12,940,396.23                         | 11.1%                                                   | 103,259,603.77                    |
| <b>10</b> | <b>To achieve universal access to safe drinking water and sanitation services in the rural and urban areas</b>              | <b>2,865,380,000.00</b>  | <b>828,205,960.00</b>   | <b>1,329,433,410.07</b>               | <b>46.4%</b>                                            | <b>1,535,946,589.93</b>           |
| 1001      | Rural Water Supply and Sanitation Programmes                                                                                | 23,830,000.00            | 1,330,000.00            | 2,605,000.00                          | 10.9%                                                   | 21,225,000.00                     |
| 1002      | Small Towns Water Supply Programmes                                                                                         | 37,600,000.00            | 1,198,457.38            | 3,496,253.60                          | 9.3%                                                    | 34,103,746.40                     |
| 1004      | Regional Water Schemes, Dams and Hydrological Structures                                                                    | 2,803,950,000.00         | 825,677,502.62          | 1,323,332,156.47                      | 47.2%                                                   | 1,480,617,843.53                  |
| <b>11</b> | <b>Information &amp; Communication Technology</b>                                                                           | <b>555,150,000.00</b>    | <b>28,621,749.85</b>    | <b>103,123,002.57</b>                 | <b>18.6%</b>                                            | <b>452,026,997.43</b>             |
| 1101      | Information & Communication Technology Infrastructure                                                                       | 37,300,000.00            | 8,890,547.90            | 13,789,907.90                         | 37.0%                                                   | 23,510,092.10                     |
| 1102      | Information Dissemination, Mobilization and Societal Re-orientation                                                         | 517,850,000.00           | 19,731,201.95           | 89,333,094.67                         | 17.3%                                                   | 428,516,905.33                    |
| <b>12</b> | <b>Create a liberal investment climate with various incentive schemes to attract private investment</b>                     | <b>28,000,000.00</b>     | <b>1,500,000.00</b>     | <b>4,704,229.84</b>                   | <b>16.8%</b>                                            | <b>23,295,770.16</b>              |
| 1201      | Investment Promotion and Mobilization                                                                                       | 28,000,000.00            | 1,500,000.00            | 4,704,229.84                          | 16.8%                                                   | 23,295,770.16                     |
| <b>13</b> | <b>Governance, Administration and Administration of Justice</b>                                                             | <b>36,686,282,000.00</b> | <b>5,220,745,427.41</b> | <b>9,545,471,652.11</b>               | <b>26.0%</b>                                            | <b>27,140,810,347.89</b>          |
| 1301      | Reposition the State Public Service optimal performance through Conductive Working Environment                              | 34,540,802,000.00        | 4,889,763,109.64        | 9,048,930,452.07                      | 26.2%                                                   | 25,491,871,547.93                 |
| 1303      | To bring about comprehensive improvements in the delivery of justice to the people in the State                             | 2,145,480,000.00         | 330,982,317.77          | 496,541,200.04                        | 23.1%                                                   | 1,648,938,799.96                  |
| <b>14</b> | <b>Development and maintenance of adequate, resilient and efficient critical infrastructure</b>                             | <b>1,024,000,000.00</b>  | <b>99,886,980.00</b>    | <b>696,107,601.26</b>                 | <b>68.0%</b>                                            | <b>327,892,398.74</b>             |
| 1401      | Power Generation & Electrification Programme                                                                                | 1,024,000,000.00         | 99,886,980.00           | 696,107,601.26                        | 68.0%                                                   | 327,892,398.74                    |
| <b>17</b> | <b>Development and maintenance of adequate, resilient and efficient critical infrastructure</b>                             | <b>371,992,000.00</b>    | <b>55,198,530.18</b>    | <b>136,740,582.31</b>                 | <b>36.8%</b>                                            | <b>235,251,417.69</b>             |
| 1701      | Road and Transport Development                                                                                              | 371,992,000.00           | 55,198,530.18           | 136,740,582.31                        | 36.8%                                                   | 235,251,417.69                    |
| <b>22</b> | <b>Promote inclusive and sustainable economic growth</b>                                                                    | <b>6,000,000.00</b>      | <b>760,000.00</b>       | <b>1,150,000.00</b>                   | <b>19.2%</b>                                            | <b>4,850,000.00</b>               |
| 2201      | Solid Minerals Development                                                                                                  | 6,000,000.00             | 760,000.00              | 1,150,000.00                          | 19.2%                                                   | 4,850,000.00                      |
| <b>23</b> | <b>Social Protection</b>                                                                                                    | <b>3,162,516,000.00</b>  | <b>37,230,850.55</b>    | <b>4,462,693,357.59</b>               | <b>141.1%</b>                                           | <b>- 1,300,177,357.59</b>         |
| 2301      | Effective Governance of Social Protection                                                                                   | 244,020,000.00           | 17,746,822.64           | 38,118,450.60                         | 15.6%                                                   | 205,901,549.40                    |
| 2305      | Social Pensions and Old Age Support                                                                                         | 12,000,000.00            | 914,287.15              | 1,828,574.30                          | 15.2%                                                   | 10,171,425.70                     |
| 2307      | Promote Emergency and Humanitarian Assistance                                                                               | 2,906,496,000.00         | 18,569,740.76           | 4,422,746,332.69                      | 152.2%                                                  | - 1,516,250,332.69                |

**Table 18: Capital Expenditure by Programme Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Programme Classification

| Code      | Programme (Sector and Objective)                                                                         | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|----------------------------------------------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|           | <b>Total Capital Expenditure</b>                                                                         | <b>689,823,000,000.00</b> | <b>43,520,317,598.41</b> | <b>104,136,212,008.47</b>             | <b>15.1%</b>                                            | <b>585,686,787,991.53</b>         |
| <b>01</b> | <b>Agriculture</b>                                                                                       | <b>75,668,100,000.00</b>  | <b>590,043,252.26</b>    | <b>1,909,012,611.96</b>               | <b>2.5%</b>                                             | <b>73,759,087,388.04</b>          |
| 0101      | Effective governance of the Agriculture Sector                                                           | 5,065,000,000.00          | 192,727,963.56           | 192,727,963.56                        | 3.8%                                                    | 4,872,272,036.44                  |
| 0102      | Development of the livestock value chain                                                                 | 15,800,000,000.00         | 17,371,898.00            | 194,351,548.00                        | 1.2%                                                    | 15,605,648,452.00                 |
| 0103      | Enhancement of food production and productivity                                                          | 36,925,100,000.00         | 325,391,671.84           | 1,317,146,154.37                      | 3.6%                                                    | 35,607,953,845.63                 |
| 0104      | Reduction of post-harvest losses                                                                         | 1,807,000,000.00          | 4,980,000.00             | 4,980,000.00                          | 0.3%                                                    | 1,802,020,000.00                  |
| 0105      | Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)                  | 300,000,000.00            | 9,986,000.00             | 33,492,000.00                         | 11.2%                                                   | 266,508,000.00                    |
| 0107      | Promotion of enabling environment for increased agricultural development                                 | 15,751,000,000.00         | 39,585,718.86            | 166,314,946.03                        | 1.1%                                                    | 15,584,685,053.97                 |
| 0110      | Agriculture Sector Expenditures Not Elsewhere Classified                                                 | 20,000,000.00             | -                        | -                                     | 0.0%                                                    | 20,000,000.00                     |
| <b>02</b> | <b>Societal Re-orientation</b>                                                                           | <b>6,386,000,000.00</b>   | <b>-</b>                 | <b>62,504,106.35</b>                  | <b>1.0%</b>                                             | <b>6,323,495,893.65</b>           |
| 0201      | Societal Re-orientation                                                                                  | 6,386,000,000.00          | -                        | 62,504,106.35                         | 1.0%                                                    | 6,323,495,893.65                  |
| <b>03</b> | <b>Promote Wealth creation and employment generation for sustained poverty reduction</b>                 | <b>23,798,000,000.00</b>  | <b>2,126,386,978.91</b>  | <b>3,301,916,798.72</b>               | <b>13.9%</b>                                            | <b>20,496,083,201.28</b>          |
| 0301      | Micro, Small, Medium Scale Enterprises & Entrepreneurship Development                                    | 11,116,000,000.00         | 454,355,091.11           | 795,094,120.28                        | 7.2%                                                    | 10,320,905,879.72                 |
| 0302      | Economic Empowerment & Poverty Reduction Programmes                                                      | 12,682,000,000.00         | 1,672,031,887.80         | 2,506,822,678.44                      | 19.8%                                                   | 10,175,177,321.56                 |
| <b>04</b> | <b>Improve the health status of the people in a sustainable manner</b>                                   | <b>51,027,595,000.00</b>  | <b>5,007,901,843.38</b>  | <b>8,345,641,659.25</b>               | <b>16.4%</b>                                            | <b>42,681,953,340.75</b>          |
| 0401      | Effective governance of the health system                                                                | 102,000,000.00            | -                        | -                                     | 0.0%                                                    | 102,000,000.00                    |
| 0402      | Community engagement and participation in health                                                         | 40,000,000.00             | -                        | -                                     | 0.0%                                                    | 40,000,000.00                     |
| 0403      | Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens               | 5,737,945,000.00          | 355,980,738.00           | 711,560,600.00                        | 12.4%                                                   | 5,026,384,400.00                  |
| 0404      | Provision of the right number and right skill mix of competent, motivated, and productive health workers | 3,650,500,000.00          | 177,919,957.00           | 220,425,629.40                        | 6.0%                                                    | 3,430,074,370.60                  |
| 0405      | Provision of adequate and modern health infrastructure for health services delivery                      | 36,261,000,000.00         | 3,854,032,151.77         | 6,779,126,433.24                      | 18.7%                                                   | 29,481,873,566.76                 |
| 0406      | Provision of quality, affordable, available, and safe medicines, vaccines, and other health products     | 4,810,000,000.00          | 619,968,996.61           | 632,528,996.61                        | 13.2%                                                   | 4,177,471,003.39                  |
| 0407      | Evidence generation and utilisation                                                                      | 345,150,000.00            | -                        | 2,000,000.00                          | 0.6%                                                    | 343,150,000.00                    |
| 0408      | Institution and maintenance of a responsive public health emergency preparedness system                  | 65,000,000.00             | -                        | -                                     | 0.0%                                                    | 65,000,000.00                     |
| 0410      | Health Sector Expenditures Not Elsewhere Classified                                                      | 16,000,000.00             | -                        | -                                     | 0.0%                                                    | 16,000,000.00                     |
| <b>05</b> | <b>Ensure inclusive, functional and equitable quality education that promote lifelong learning</b>       | <b>144,302,966,000.00</b> | <b>9,391,132,937.33</b>  | <b>22,812,000,189.51</b>              | <b>15.8%</b>                                            | <b>121,490,965,810.49</b>         |
| 0501      | Effective governance of the education system                                                             | 3,867,500,000.00          | 136,880,024.27           | 940,112,378.87                        | 24.3%                                                   | 2,927,387,621.13                  |
| 0502      | Increase in access, retention, and completion rate at all levels                                         | 10,417,000,000.00         | 288,284,777.25           | 1,020,106,449.75                      | 9.8%                                                    | 9,396,893,550.25                  |
| 0503      | Equity and inclusiveness in the provision of educational services                                        | 18,512,568,000.00         | 3,192,998,935.56         | 11,310,457,304.39                     | 61.1%                                                   | 7,202,110,695.61                  |
| 0504      | Improved quality of teaching and learning outcomes                                                       | 17,194,600,000.00         | 516,902,160.00           | 723,879,790.50                        | 4.2%                                                    | 16,470,720,209.50                 |
| 0505      | Adequate infrastructure at all levels                                                                    | 88,331,798,000.00         | 5,205,098,158.15         | 8,532,125,383.90                      | 9.7%                                                    | 79,799,672,616.10                 |
| 0506      | Improved education information management system (EIMS)                                                  | 4,226,400,000.00          | 760,500.00               | 235,110,500.00                        | 5.6%                                                    | 3,991,289,500.00                  |
| 0510      | Education Sector Expenditures Not Elsewhere Classified                                                   | 1,753,100,000.00          | 50,208,382.10            | 50,208,382.10                         | 2.9%                                                    | 1,702,891,617.90                  |
| <b>06</b> | <b>Housing and Urban Development (General)</b>                                                           | <b>10,162,003,000.00</b>  | <b>199,281,543.03</b>    | <b>762,347,346.54</b>                 | <b>7.5%</b>                                             | <b>9,399,655,653.46</b>           |
| 0601      | To have a dynamic land administration for sustainable urban and regional settlement to                   | 5,780,705,000.00          | 178,630,384.47           | 728,723,790.98                        | 12.6%                                                   | 5,051,981,209.02                  |
| 0602      | Ensuring access to housing or land for housing development by all citizens of the State and              | 2,128,500,000.00          | -                        | -                                     | 0.0%                                                    | 2,128,500,000.00                  |
| 0603      | Community Development Support                                                                            | 2,252,798,000.00          | 20,651,158.56            | 33,623,555.56                         | 1.5%                                                    | 2,219,174,444.44                  |
| <b>08</b> | <b>Youths and Sports Development</b>                                                                     | <b>570,000,000.00</b>     | <b>29,043,120.39</b>     | <b>29,043,120.39</b>                  | <b>5.1%</b>                                             | <b>540,956,879.61</b>             |
| 0801      | Youths and Sports Development                                                                            | 570,000,000.00            | 29,043,120.39            | 29,043,120.39                         | 5.1%                                                    | 540,956,879.61                    |
| <b>09</b> | <b>To ensure that the environmental exploitation for economic development rege</b>                       | <b>39,628,545,000.00</b>  | <b>782,931,715.91</b>    | <b>3,223,180,791.77</b>               | <b>8.1%</b>                                             | <b>36,405,364,208.23</b>          |
| 0902      | Alternative Energy Programmes                                                                            | 4,039,304,000.00          | -                        | 350,017,665.62                        | 8.7%                                                    | 3,689,286,334.38                  |
| 0904      | Nature Conservation and Bio-diversity                                                                    | 35,589,241,000.00         | 782,931,715.91           | 2,873,163,126.15                      | 8.1%                                                    | 32,716,077,873.85                 |
| <b>10</b> | <b>To achieve universal access to safe drinking water and sanitation services in t</b>                   | <b>21,840,630,000.00</b>  | <b>1,573,018,832.48</b>  | <b>2,442,222,104.27</b>               | <b>11.2%</b>                                            | <b>19,398,407,895.73</b>          |
| 1001      | Rural Water Supply and Sanitation Programmes                                                             | 4,161,369,000.00          | 235,498,266.35           | 507,106,532.85                        | 12.2%                                                   | 3,654,262,467.15                  |
| 1002      | Small Towns Water Supply Programmes                                                                      | 3,434,360,000.00          | 212,298,380.00           | 319,253,434.19                        | 9.3%                                                    | 3,115,106,565.81                  |
| 1004      | Regional Water Schemes, Dams and Hydrological Structures                                                 | 14,244,901,000.00         | 1,125,222,186.13         | 1,615,862,137.23                      | 11.3%                                                   | 12,629,038,862.77                 |
| <b>11</b> | <b>Information &amp; Communication Technology</b>                                                        | <b>5,522,850,000.00</b>   | <b>100,207,200.00</b>    | <b>241,878,256.82</b>                 | <b>4.4%</b>                                             | <b>5,280,971,743.18</b>           |
| 1101      | Information & Communication Technology Infrastructure                                                    | 3,259,800,000.00          | 100,207,200.00           | 100,207,200.00                        | 3.1%                                                    | 3,159,592,800.00                  |
| 1102      | Information Dissemination, Mobilization and Societal Re-orientation                                      | 2,263,050,000.00          | -                        | 141,671,056.82                        | 6.3%                                                    | 2,121,378,943.18                  |
| <b>12</b> | <b>Create a liberal investment climate with various incentive schemes to attract p</b>                   | <b>19,788,365,000.00</b>  | <b>157,737,473.65</b>    | <b>2,057,685,202.65</b>               | <b>10.4%</b>                                            | <b>17,730,679,797.35</b>          |
| 1201      | Investment Promotion and Mobilization                                                                    | 19,788,365,000.00         | 157,737,473.65           | 2,057,685,202.65                      | 10.4%                                                   | 17,730,679,797.35                 |
| <b>13</b> | <b>Governance, Administration and Administration of Justice</b>                                          | <b>38,081,046,000.00</b>  | <b>602,055,095.47</b>    | <b>1,677,838,155.92</b>               | <b>4.4%</b>                                             | <b>36,403,207,844.08</b>          |
| 1301      | Reposition the State Public Service optimal performance through Conductive Working Envi                  | 32,151,046,000.00         | 602,055,095.47           | 1,677,838,155.92                      | 5.2%                                                    | 30,473,207,844.08                 |
| 1303      | To bring about comprehensive improvements in the delivery of justice to the people in te                 | 5,930,000,000.00          | -                        | -                                     | 0.0%                                                    | 5,930,000,000.00                  |
| <b>14</b> | <b>Development and maintenance of adequate, resilient and efficient critical infra</b>                   | <b>45,804,300,000.00</b>  | <b>5,406,065,226.16</b>  | <b>7,075,842,879.51</b>               | <b>15.4%</b>                                            | <b>38,728,457,120.49</b>          |
| 1401      | Power Generation & Electrification Programme                                                             | 45,804,300,000.00         | 5,406,065,226.16         | 7,075,842,879.51                      | 15.4%                                                   | 38,728,457,120.49                 |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Programme Classification

| Code      | Programme (Sector and Objective)                                                                | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-----------|-------------------------------------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>17</b> | <b>Development and maintenance of adequate, resilient and efficient critical infrastructure</b> | <b>184,068,000,000.00</b> | <b>15,504,481,053.30</b> | <b>47,875,506,393.67</b>              | <b>26.0%</b>                                            | <b>136,192,493,606.33</b>         |
| 1701      | Road and Transport Development                                                                  | 184,068,000,000.00        | 15,504,481,053.30        | 47,875,506,393.67                     | 26.0%                                                   | 136,192,493,606.33                |
| <b>18</b> | <b>Airways</b>                                                                                  | <b>2,302,000,000.00</b>   | <b>27,420,000.00</b>     | <b>27,420,000.00</b>                  | <b>1.2%</b>                                             | <b>2,274,580,000.00</b>           |
| 1801      | Airways - General                                                                               | 2,302,000,000.00          | 27,420,000.00            | 27,420,000.00                         | 1.2%                                                    | 2,274,580,000.00                  |
| <b>22</b> | <b>Promote inclusive and sustainable economic growth</b>                                        | <b>2,348,400,000.00</b>   | <b>1,056,350,351.74</b>  | <b>1,056,350,351.74</b>               | <b>45.0%</b>                                            | <b>1,292,049,648.26</b>           |
| 2201      | Solid Minerals Development                                                                      | 2,348,400,000.00          | 1,056,350,351.74         | 1,056,350,351.74                      | 45.0%                                                   | 1,292,049,648.26                  |
| <b>23</b> | <b>Social Protection</b>                                                                        | <b>18,524,200,000.00</b>  | <b>966,260,974.40</b>    | <b>1,235,822,039.40</b>               | <b>6.7%</b>                                             | <b>17,288,377,960.60</b>          |
| 2301      | Effective Governance of Social Protection                                                       | 488,500,000.00            | -                        | -                                     | 0.0%                                                    | 488,500,000.00                    |
| 2302      | Reduce Poverty and Vulnerability                                                                | 2,490,000,000.00          | 130,650,000.00           | 216,750,000.00                        | 8.7%                                                    | 2,273,250,000.00                  |
| 2303      | Promote gender equity and social justice                                                        | 9,963,000,000.00          | 552,689,974.40           | 556,287,974.40                        | 5.6%                                                    | 9,406,712,025.60                  |
| 2304      | Enhancement of Child Rights and Support                                                         | 200,500,000.00            | -                        | -                                     | 0.0%                                                    | 200,500,000.00                    |
| 2307      | Promote Emergency and Humanitarian Assistance                                                   | 5,355,700,000.00          | 282,921,000.00           | 462,784,065.00                        | 8.6%                                                    | 4,892,915,935.00                  |
| 2310      | Social Protection Not Elsewhere Classified                                                      | 26,500,000.00             | -                        | -                                     | 0.0%                                                    | 26,500,000.00                     |

**Table 19: Other Expenditure by Programme Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Other Expenditure by Programme Classification

| Code | Programme (Sector and Objective)                                                          | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|------|-------------------------------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|      | <b>Total Other Expenditure</b>                                                            | <b>25,324,830,000.00</b> | <b>2,650,101,301.18</b> | <b>3,943,588,898.66</b>               | <b>15.6%</b>                                            | <b>21,381,241,101.34</b>          |
| 03   | <b>Promote Wealth creation and employment generation for sustained poverty re</b>         | <b>9,000,000.00</b>      | -                       | -                                     | <b>0.0%</b>                                             | <b>9,000,000.00</b>               |
| 0301 | Micro, Small, Medium Scale Enterprises & Entrepreneurship Development                     | 9,000,000.00             | -                       | -                                     | 0.0%                                                    | 9,000,000.00                      |
| 04   | <b>Improve the health status of the people in a sustainable manner</b>                    | <b>85,200,000.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>85,200,000.00</b>              |
| 0404 | Provision of the right number and right skill mix of competent, motivated, and productive | 85,000,000.00            | -                       | -                                     | 0.0%                                                    | 85,000,000.00                     |
| 0410 | Health Sector Expenditures Not Elsewhere Classified                                       | 200,000.00               | -                       | -                                     | 0.0%                                                    | 200,000.00                        |
| 05   | <b>Ensure inclusive, functional and equitable quality education that promote lifel</b>    | <b>35,350,000.00</b>     | <b>2,068,880.00</b>     | <b>6,214,386.00</b>                   | <b>17.6%</b>                                            | <b>29,135,614.00</b>              |
| 0501 | Effective governance of the education system                                              | 1,000,000.00             | -                       | -                                     | 0.0%                                                    | 1,000,000.00                      |
| 0504 | Improved quality of teaching and learning outcomes                                        | 1,100,000.00             | -                       | -                                     | 0.0%                                                    | 1,100,000.00                      |
| 0510 | Education Sector Expenditures Not Elsewhere Classified                                    | 33,250,000.00            | 2,068,880.00            | 6,214,386.00                          | 18.7%                                                   | 27,035,614.00                     |
| 06   | <b>Housing and Urban Development (General)</b>                                            | <b>10,861,450,000.00</b> | <b>14,166,000.00</b>    | <b>16,376,000.00</b>                  | <b>0.2%</b>                                             | <b>10,845,074,000.00</b>          |
| 0601 | To have a dynamic land administration for sustainable urban and regional settlement to    | 400,000.00               | -                       | -                                     | 0.0%                                                    | 400,000.00                        |
| 0602 | Ensuring access to housing or land for housing development by all citizens of the State a | 250,000.00               | -                       | -                                     | 0.0%                                                    | 250,000.00                        |
| 0603 | Community Development Support                                                             | 10,860,800,000.00        | 14,166,000.00           | 16,376,000.00                         | 0.2%                                                    | 10,844,424,000.00                 |
| 08   | <b>Youths and Sports Development</b>                                                      | <b>25,000,000.00</b>     | -                       | -                                     | <b>0.0%</b>                                             | <b>25,000,000.00</b>              |
| 0801 | Youths and Sports Development                                                             | 25,000,000.00            | -                       | -                                     | 0.0%                                                    | 25,000,000.00                     |
| 09   | <b>To ensure that the environmental exploitation for economic development rege</b>        | <b>200,000.00</b>        | -                       | -                                     | <b>0.0%</b>                                             | <b>200,000.00</b>                 |
| 0904 | Nature Conservation and Bio-diversity                                                     | 200,000.00               | -                       | -                                     | 0.0%                                                    | 200,000.00                        |
| 10   | <b>To achieve universal access to safe drinking water and sanitation services in t</b>    | <b>900,000.00</b>        | <b>270,000.00</b>       | <b>500,000.00</b>                     | <b>55.6%</b>                                            | <b>400,000.00</b>                 |
| 1002 | Small Towns Water Supply Programmes                                                       | 400,000.00               | -                       | -                                     | 0.0%                                                    | 400,000.00                        |
| 1004 | Regional Water Schemes, Dams and Hydrological Structures                                  | 500,000.00               | 270,000.00              | 500,000.00                            | 100.0%                                                  | -                                 |
| 11   | <b>Information &amp; Communication Technology</b>                                         | <b>1,000,000.00</b>      | <b>95,000.00</b>        | <b>95,000.00</b>                      | <b>9.5%</b>                                             | <b>905,000.00</b>                 |
| 1102 | Information Dissemination, Mobilization and Societal Re-orientation                       | 1,000,000.00             | 95,000.00               | 95,000.00                             | 9.5%                                                    | 905,000.00                        |
| 13   | <b>Governance, Adminstration and Administration of Justice</b>                            | <b>14,181,730,000.00</b> | <b>2,627,451,279.18</b> | <b>3,914,040,870.66</b>               | <b>27.6%</b>                                            | <b>10,267,689,129.34</b>          |
| 1301 | Reposition the State Public Service optimal performance through Conductive Working Envi   | 14,179,230,000.00        | 2,627,451,279.18        | 3,913,635,870.66                      | 27.6%                                                   | 10,265,594,129.34                 |
| 1303 | To bring about comprehensive improvements in the delivery of justice to the people in te  | 2,500,000.00             | -                       | 405,000.00                            | 16.2%                                                   | 2,095,000.00                      |
| 17   | <b>Development and maintenance of adequate, resilient and efficient critical infra</b>    | <b>3,000,000.00</b>      | <b>60,000.00</b>        | <b>372,500.00</b>                     | <b>12.4%</b>                                            | <b>2,627,500.00</b>               |
| 1701 | Road and Transport Development                                                            | 3,000,000.00             | 60,000.00               | 372,500.00                            | 12.4%                                                   | 2,627,500.00                      |
| 23   | <b>Social Protection</b>                                                                  | <b>122,000,000.00</b>    | <b>5,990,142.00</b>     | <b>5,990,142.00</b>                   | <b>4.9%</b>                                             | <b>116,009,858.00</b>             |
| 2301 | Effective Governance of Social Protection                                                 | 87,000,000.00            | 5,990,142.00            | 5,990,142.00                          | 6.9%                                                    | 81,009,858.00                     |
| 2307 | Promote Emergency and Humanitarian Assistance                                             | 35,000,000.00            | -                       | -                                     | 0.0%                                                    | 35,000,000.00                     |

### 3 Capital Expenditure Details

Capital Expenditure Projects related to **Primary Healthcare have a blue marker**, whilst those related to **Basic Education have a green marker**. Capital Expenditure projects related to **climate change adaptation have a brown marker**, whilst those related to **climate change mitigation have a purple marker**.

**Table 20: Capital Expenditure by Project**

Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description            | Project Description                                                                     | 2026 Original Budget      | 2026 Q2 Performance      | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging |     | Climate Expenditure Tagging |       |
|------------------------------------------------|-----------------------------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----|-----------------------------|-------|
|                                                |                                                                                         |                           |                          |                                       |                                                         |                                   | PHC              | BED | Adpt.                       | Mitg. |
| <b>Total Capital Expenditure</b>               |                                                                                         | <b>689,823,000,000.00</b> | <b>43,520,317,598.41</b> | <b>104,136,212,008.47</b>             | <b>15.1%</b>                                            | <b>585,686,787,991.53</b>         |                  |     |                             |       |
| 011100100100 - Government House                | Procurement of 1no Prado Jeep, 3no Hilux, and 1no Coaster as Official utility motor     | 1,000,000,000.00          | -                        | -                                     | 0.0%                                                    | 1,000,000,000.00                  |                  |     |                             |       |
| 011100100100 - Government House                | Procurement of 4no. BMW Rider Bikes for Government House                                | 200,000,000.00            | -                        | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |     |                             |       |
| 011100100100 - Government House                | Procurement of Executive Chairs Set for the Government House Renovated Offices          | 91,000,000.00             | -                        | -                                     | 0.0%                                                    | 91,000,000.00                     |                  |     |                             |       |
| 011100100100 - Government House                | Provision of Presentation Screen, Sound Systems, ICT Communication and other            | 50,000,000.00             | 8,961,280.64             | 8,961,280.64                          | 17.9%                                                   | 41,038,719.36                     |                  |     |                             |       |
| 011100100100 - Government House                | Construction of Presidential lodge Annex at the Government House                        | 100,000,000.00            | -                        | 51,667,046.43                         | 51.7%                                                   | 48,332,953.57                     |                  |     |                             |       |
| 011100100100 - Government House                | Purchase of upholstery for the Furnishing of Presidential lodge Annex                   | 50,000,000.00             | -                        | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |     |                             |       |
| 011100100100 - Government House                | Renovations of G 9 Government Guest Houses and other Government Guest Houses            | 350,000,000.00            | -                        | -                                     | 0.0%                                                    | 350,000,000.00                    |                  |     |                             |       |
| 011100100100 - Government House                | Furnishing of G 9 Government Guest Houses and other Government Guest Houses             | 100,000,000.00            | -                        | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |     |                             |       |
| 011100100100 - Government House                | Renovation of Governor's Residence in Dutse                                             | 150,000,000.00            | -                        | 96,517,838.20                         | 64.3%                                                   | 53,482,161.80                     |                  |     |                             |       |
| 011100100100 - Government House                | Procurement of office furniture for the newly constructed Government House Clinic       | 50,000,000.00             | -                        | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |     |                             |       |
| 011100100100 - Government House                | Renovation of Residential Building in Commissioner quarters                             | 150,000,000.00            | -                        | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |     |                             |       |
| 011100100100 - Government House                | Construction of New Kitchen at main residence                                           | 50,000,000.00             | -                        | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |     |                             |       |
| 011100100100 - Government House                | Continuation for the ongoing Construction of 4no. chalet at Government House            | 2,450,000,000.00          | -                        | 297,276,500.82                        | 12.1%                                                   | 2,152,723,499.18                  |                  |     |                             |       |
| 011100100100 - Government House                | Furnishing of 4no. new Constructed chalet at Government House                           | 300,000,000.00            | -                        | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |     |                             |       |
| 011100100100 - Government House                | Procurement of 5no. Motorcycle                                                          | 9,000,000.00              | -                        | -                                     | 0.0%                                                    | 9,000,000.00                      |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Procurement of 3No. Toyota Corolla 2016 Model                                           | 100,000,000.00            | -                        | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Renovation of Guest House Deputy Governor's Lodge at Kano                               | 29,000,000.00             | -                        | -                                     | 0.0%                                                    | 29,000,000.00                     |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Procurement of 1No. 18 Seater Toyota Bus for Press Crew                                 | 40,000,000.00             | -                        | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Renovation of Guest House Deputy Governor's Lodge at Dutse                              | 30,000,000.00             | -                        | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Procurement of 2No. Desktop computers 200G4 Model                                       | 2,600,000.00              | -                        | -                                     | 0.0%                                                    | 2,600,000.00                      |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Procurement of 8No. Laptop computers                                                    | 8,800,000.00              | -                        | -                                     | 0.0%                                                    | 8,800,000.00                      |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Procurement of 3No. Canon Puma TS95 Multipurpose Printers                               | 3,000,000.00              | -                        | -                                     | 0.0%                                                    | 3,000,000.00                      |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Procurement of 2No. Photocopiers                                                        | 2,200,000.00              | -                        | -                                     | 0.0%                                                    | 2,200,000.00                      |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Procurement of 4No. UPS Blue Gate                                                       | 1,100,000.00              | -                        | -                                     | 0.0%                                                    | 1,100,000.00                      |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Procurement of 4No. Samsung TV                                                          | 11,900,000.00             | -                        | -                                     | 0.0%                                                    | 11,900,000.00                     |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Procurement of 2No. Refrigerators                                                       | 5,200,000.00              | -                        | -                                     | 0.0%                                                    | 5,200,000.00                      |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Procurement of 1No. Scanjet Pro                                                         | 621,000.00                | -                        | -                                     | 0.0%                                                    | 621,000.00                        |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Procurement of 2No. Projectors                                                          | 1,210,000.00              | -                        | -                                     | 0.0%                                                    | 1,210,000.00                      |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Procurement of 3No. Mower Machines                                                      | 1,551,000.00              | -                        | -                                     | 0.0%                                                    | 1,551,000.00                      |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Procurement of 3No. Grass Cutter Machines                                               | 370,000.00                | -                        | -                                     | 0.0%                                                    | 370,000.00                        |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Procurement of 13No. Air Conditioners                                                   | 10,600,000.00             | -                        | -                                     | 0.0%                                                    | 10,600,000.00                     |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Procurement of Public Address System                                                    | 284,000.00                | -                        | -                                     | 0.0%                                                    | 284,000.00                        |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Procurement of 3No. Press Recorders                                                     | 144,000.00                | -                        | -                                     | 0.0%                                                    | 144,000.00                        |                  |     |                             |       |
| 011100100200 - Deputy Governor's Office        | Procurement of 5No. Flash Memories                                                      | 1,420,000.00              | -                        | -                                     | 0.0%                                                    | 1,420,000.00                      |                  |     |                             |       |
| 011100700100 - Jigawa State Research Institute | Germplasm collection of Indigenous seed of millet, sorghum, rice wheat etc for seed     | 20,000,000.00             | -                        | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |     |                             |       |
| 011100700100 - Jigawa State Research Institute | Establishment of multilocational Research farms of 5HAS in each 5 Emirate               | 65,000,000.00             | -                        | -                                     | 0.0%                                                    | 65,000,000.00                     |                  |     |                             |       |
| 011100700100 - Jigawa State Research Institute | Upgrade of Agronomy laboratory (microscopes, plants, leaf, area meters, chlorophyll     | 35,000,000.00             | -                        | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |     |                             |       |
| 011100700100 - Jigawa State Research Institute | Purchase of soil/water analysis consumables & chemicals (Nicheal, cadmin, coblat, zinc, | 22,000,000.00             | 15,654,150.00            | 15,654,150.00                         | 71.2%                                                   | 6,345,850.00                      |                  |     |                             |       |
| 011100700100 - Jigawa State Research Institute | Procurement of milky machine, feeders & drinkers etc for cattle shade                   | 21,000,000.00             | -                        | -                                     | 0.0%                                                    | 21,000,000.00                     |                  |     |                             |       |
| 011100700100 - Jigawa State Research Institute | Purchase of whole bull semen collection Machine (5 exotic bulls)                        | 16,000,000.00             | -                        | -                                     | 0.0%                                                    | 16,000,000.00                     |                  |     |                             |       |
| 011100700100 - Jigawa State Research Institute | Procurement of Animal Treatment accessories (Diagnosis beds, surgical kits & shelves    | 15,000,000.00             | -                        | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |     |                             |       |
| 011100700100 - Jigawa State Research Institute | Research on feed formulation (poultry, small and large animals)                         | 25,000,000.00             | -                        | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |     |                             |       |
| 011100700100 - Jigawa State Research Institute | Pasture development of 5 grasses species 2 hectares each (anathropgus, digitalis SPP &  | 15,000,000.00             | -                        | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |     |                             |       |
| 011100700100 - Jigawa State Research Institute | Construction of GIS Laboratory at permanent site                                        | 50,000,000.00             | -                        | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |     |                             |       |
| 011100700100 - Jigawa State Research Institute | Capacity Development on wheat and rice irrigation efficiency and water management       | 16,000,000.00             | -                        | -                                     | 0.0%                                                    | 16,000,000.00                     |                  |     |                             |       |
| 011100700100 - Jigawa State Research Institute | Research Grants/ collaboration with other institution                                   | 100,000,000.00            | -                        | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |     |                             |       |
| 011100700100 - Jigawa State Research Institute | Procurement of Liquid Nitrogen mini plant                                               | 230,000,000.00            | -                        | -                                     | 0.0%                                                    | 230,000,000.00                    |                  |     |                             |       |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                      | Project Description                                                                     | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|----------------------------------------------------------|-----------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 011100700100 - Jigawa State Research Institute           | Procurement and Installation of Bio reactor of tissue culture Laboratory                | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 011100700100 - Jigawa State Research Institute           | Procurement of Laboratory equipment for 6No. Laboratories                               | 150,000,000.00       | 19,746,568.86       | 146,475,796.03                        | 97.7%                                                   | 3,524,203.97                      |                  |                             |
| 011100700100 - Jigawa State Research Institute           | Remodeling of Veterinary research Clinic                                                | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 011100700100 - Jigawa State Research Institute           | Water reticulation system for institute 6 no. laboratories at new site with one 20,000  | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 011100700100 - Jigawa State Research Institute           | Procurement of Residential furniture 2no. institution chalets at permanent site         | 45,000,000.00        | -                   | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |                             |
| 011100700100 - Jigawa State Research Institute           | Procurement of 9no. Department laptop & accessories                                     | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 011100700100 - Jigawa State Research Institute           | Construction of Annex Office Building at Dutse                                          | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 011100800100 - Jigawa State Agency for the Control of    | Procurement of Medical Equipments for HIV test, HTS, Blood transfusion and test before  | 120,800,000.00       | -                   | -                                     | 0.0%                                                    | 120,800,000.00                    |                  |                             |
| 011100800100 - Jigawa State Agency for the Control of    | Monitoring and evaluation Activities for SACA HIV / AIDS Control Programme              | 19,000,000.00        | -                   | 2,000,000.00                          | 10.5%                                                   | 17,000,000.00                     |                  |                             |
| 011100800100 - Jigawa State Agency for the Control of    | World AIDs Day celebration Activities, Conferences and Seminars across the state        | 16,000,000.00        | -                   | -                                     | 0.0%                                                    | 16,000,000.00                     |                  |                             |
| 011100800100 - Jigawa State Agency for the Control of    | Community mobilization and awareness creation on HIV/AIDs Programme SACA HIV /          | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 011100900100 - Jigawa State Public Complaints and Anti   | Purchase of 2no. Foreign used toyota corolla Operational Motor Vehicles for             | 97,200,000.00        | -                   | -                                     | 0.0%                                                    | 97,200,000.00                     |                  |                             |
| 011100900100 - Jigawa State Public Complaints and Anti   | Procurement of 1no. Foreign Used Toyota Hiace Bus 2018 model                            | 80,200,000.00        | -                   | -                                     | 0.0%                                                    | 80,200,000.00                     |                  |                             |
| 011100900100 - Jigawa State Public Complaints and Anti   | Development of Integrated Public Complaints Portal and Associated ICT Infrastructure    | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 011100900100 - Jigawa State Public Complaints and Anti   | Procurement of 36no. Table and chairs for Conference Room                               | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 011100900100 - Jigawa State Public Complaints and Anti   | Renovation of the Library at the commission                                             | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 011100900100 - Jigawa State Public Complaints and Anti   | Procurement of 1no. camera and accessories for advance coverage.                        | 17,500,000.00        | 16,865,000.00       | 16,865,000.00                         | 96.4%                                                   | 635,000.00                        |                  |                             |
| 011100900100 - Jigawa State Public Complaints and Anti   | Renovation of Interrogation room in the commission                                      | 45,000,000.00        | -                   | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |                             |
| 011101000100 - Due Process & Project Monitoring Bureau   | Conduct of annual Procurement forum in three Senatorial Zones with Contractors and      | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 011101000100 - Due Process & Project Monitoring Bureau   | Capacity Development on E Procurement for key stakeholders                              | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 011101000100 - Due Process & Project Monitoring Bureau   | Procurement of 24no. Computer Laptop                                                    | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 011101000100 - Due Process & Project Monitoring Bureau   | Upgrade of E procurement portal                                                         | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 011103700100 - Pilgrim Welfare Agency                    | Procurement of 3no. Safe Cabinet Drawers                                                | 15,000,000.00        | 15,000,000.00       | 15,000,000.00                         | 100.0%                                                  | -                                 |                  |                             |
| 011103700100 - Pilgrim Welfare Agency                    | Purchase of 1no. Ambulance (Van)                                                        | 160,000,000.00       | 160,000,000.00      | 160,000,000.00                        | 100.0%                                                  | -                                 |                  |                             |
| 011103700100 - Pilgrim Welfare Agency                    | Purchase and Installation of Solar power                                                | 25,000,000.00        | 25,000,000.00       | 25,000,000.00                         | 100.0%                                                  | -                                 |                  |                             |
| 011200300100 - State House of Assembly                   | Procurement of 3no. Utility Vehicles Bus 16 Seater for State Assembly                   | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 011200300100 - State House of Assembly                   | Procurement of 1no. Utility Vehicle Bus for Assembly Service Commission                 | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 011200300100 - State House of Assembly                   | Purchase of 40no. of iPad for virtual offices of Honourable Members                     | 120,000,000.00       | -                   | -                                     | 0.0%                                                    | 120,000,000.00                    |                  |                             |
| 011200300100 - State House of Assembly                   | Purchase of 4no. Desktop Computers                                                      | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 011200300100 - State House of Assembly                   | Purchase of 4no. Laptop Computers                                                       | 3,000,000.00         | 3,000,000.00        | 3,000,000.00                          | 100.0%                                                  | -                                 |                  |                             |
| 011200300100 - State House of Assembly                   | Purchase of 10no Air Conditions                                                         | 8,000,000.00         | 8,000,000.00        | 8,000,000.00                          | 100.0%                                                  | -                                 |                  |                             |
| 011200300100 - State House of Assembly                   | Construction of Assembly Service Commission                                             | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 011200300100 - State House of Assembly                   | Development of official website Hosting and virtual offices for Hon. Members            | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 011200300100 - State House of Assembly                   | Procurement and installation of CCTV cameras at Desina Legislative Quarters             | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 011200300100 - State House of Assembly                   | Procurement of Hospital Equipment for Legislative Quarters clinic Desina                | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 011200300100 - State House of Assembly                   | Procurement of 7no Motor Vehicles (Fairly used) for Directors                           | 350,000,000.00       | -                   | -                                     | 0.0%                                                    | 350,000,000.00                    |                  |                             |
| 011200300100 - State House of Assembly                   | Commencement of Office Extension (Assembly Complex) includes construction of Public     | 235,000,000.00       | -                   | 100,000,000.00                        | 42.6%                                                   | 135,000,000.00                    |                  |                             |
| 012500100100 - Office of the Head of State Civil Service | Drilling of 2no. Additional boreholes at the state secretariat                          | 14,000,000.00        | -                   | -                                     | 0.0%                                                    | 14,000,000.00                     |                  |                             |
| 012500100100 - Office of the Head of State Civil Service | Commencement of Construction of 1no. Additional Block (3 story building) at the State   | 3,750,000,000.00     | -                   | -                                     | 0.0%                                                    | 3,750,000,000.00                  |                  |                             |
| 012500100100 - Office of the Head of State Civil Service | Renovation of official residence for Head of Civil Service, opposite Deputy Governor's  | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 012500100100 - Office of the Head of State Civil Service | Procurement and installation of 500KVA basic generator parkin's and Repairs of existing | 140,000,000.00       | -                   | -                                     | 0.0%                                                    | 140,000,000.00                    |                  |                             |
| 012500100100 - Office of the Head of State Civil Service | Procurement of an additional 3no. 1.7 HP Grass Cutting Machine and Garden Materials at  | 1,750,000.00         | -                   | -                                     | 0.0%                                                    | 1,750,000.00                      |                  |                             |
| 012500100100 - Office of the Head of State Civil Service | Procurement of Toyota Prado TXL 2023 model for Head of Civil Service                    | 160,150,000.00       | 116,774,212.67      | 116,774,212.67                        | 72.9%                                                   | 43,375,787.33                     |                  |                             |
| 012500100100 - Office of the Head of State Civil Service | Procurement of 1no. Utility Vehicle (Toyota Corolla 2018 Model)                         | 28,000,000.00        | -                   | -                                     | 0.0%                                                    | 28,000,000.00                     |                  |                             |
| 012500100100 - Office of the Head of State Civil Service | Continuation of the Construction of Public Complain and Anti corruption Commission      | 330,200,000.00       | -                   | -                                     | 0.0%                                                    | 330,200,000.00                    |                  |                             |
| 012500100100 - Office of the Head of State Civil Service | Construction of Public Complain and Anti corruption Commission Office Building          | 28,900,000.00        | -                   | -                                     | 0.0%                                                    | 28,900,000.00                     |                  |                             |
| 012500100100 - Office of the Head of State Civil Service | Procurement of 1no. Utility Vehicle (Toyota Corolla 2018 Model) for Permanent           | 28,000,000.00        | -                   | -                                     | 0.0%                                                    | 28,000,000.00                     |                  |                             |
| 012500400100 - Manpower Development Institute            | Purchase of upgraded CCTV Cameras at all Training Rooms,computer labs, Library,         | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 012500400100 - Manpower Development Institute            | Deployment of Internet connectivity to accommodation side of MDI 7 Blocks of rooms      | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 012500400100 - Manpower Development Institute            | Purchase of 1no. motor vehicle Toyota corolla 2018 model for Director General           | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 012500400100 - Manpower Development Institute            | Provision for solar power installation at MDI for 4no. seminar Rooms and ET             | 32,000,000.00        | -                   | -                                     | 0.0%                                                    | 32,000,000.00                     |                  |                             |
| 012500400100 - Manpower Development Institute            | Purchase of 3no. Computer Laptops core i5 HDD 500GB, 4GB RAM                            | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 012500400100 - Manpower Development Institute            | Construction/provision of Water Borehole                                                | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 012500400100 - Manpower Development Institute            | Purchase of 1no. 50 KVA Power Generator                                                 | 12,000,000.00        | -                   | -                                     | 0.0%                                                    | 12,000,000.00                     |                  |                             |
| 012500500100 - Directorate of Pension Administration     | Procurement of 1no. Utility Vehicle (Toyota Corolla 2018 Model) for Permanent           | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 014000100100 - Office of the State Auditor General       | Construction of New Hadejia Area Audit office Phase I                                   | 120,000,000.00       | -                   | -                                     | 0.0%                                                    | 120,000,000.00                    |                  |                             |
| 014000100100 - Office of the State Auditor General       | Procurement of 5no. Motor Vehicles of the Audit Directors                               | 110,000,000.00       | 97,350,000.00       | 97,350,000.00                         | 88.5%                                                   | 12,650,000.00                     |                  |                             |
| 014000100100 - Office of the State Auditor General       | Conduct of Performance Audit Research                                                   | 20,000,000.00        | 15,316,000.00       | 15,316,000.00                         | 76.6%                                                   | 4,684,000.00                      |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                   | Project Description                                                                        | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|-------------------------------------------------------|--------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 014000200100 - Office of the Auditor General Local    | Purchase of 34no. Laptop Computers                                                         | 30,000,000.00        | -                   | 5,899,675.00                          | 19.7%                                                   | 24,100,325.00                     |                  |                             |
| 014000200100 - Office of the Auditor General Local    | Purchase of 34no. Printers                                                                 | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 014000200100 - Office of the Auditor General Local    | Procurement and Installation of Software for Annual Account                                | 30,000,000.00        | 2,100,000.00        | 2,100,000.00                          | 7.0%                                                    | 27,900,000.00                     |                  |                             |
| 014000200100 - Office of the Auditor General Local    | Procurement of 6no. Vehicles (Toyota corolla L.E 2011/2012 Model)for Directors             | 90,000,000.00        | -                   | -                                     | 0.0%                                                    | 90,000,000.00                     |                  |                             |
| 014000200100 - Office of the Auditor General Local    | Renovation of Zonal Offices                                                                | 40,000,000.00        | 16,486,000.00       | 21,451,000.00                         | 53.6%                                                   | 18,549,000.00                     |                  |                             |
| 014000200100 - Office of the Auditor General Local    | Construction of staff lodges Kazaure                                                       | 70,000,000.00        | 24,286,402.16       | 54,286,402.16                         | 77.6%                                                   | 15,713,597.84                     |                  |                             |
| 014000200100 - Office of the Auditor General Local    | Construction of Staff Lodge at Kazaure, Gumel and Ringim                                   | 165,000,000.00       | 25,000,000.00       | 25,000,000.00                         | 15.2%                                                   | 140,000,000.00                    |                  |                             |
| 014000300100 - Audit Service Commission               | Procurement of office furniture's for Audit service commission office                      | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 014700100100 - Civil Service Commission               | Continuation of on going renovation of office building                                     | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 014700100100 - Civil Service Commission               | Procurement of Photocopy Machines                                                          | 1,500,000.00         | 1,450,000.00        | 1,450,000.00                          | 96.7%                                                   | 50,000.00                         |                  |                             |
| 014700100100 - Civil Service Commission               | Procurement of Archive and file cabinets furniture                                         | 6,000,000.00         | -                   | -                                     | 0.0%                                                    | 6,000,000.00                      |                  |                             |
| 014700100100 - Civil Service Commission               | Procurement of 4no. motor vehicles (Toyota Corolla)                                        | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 014700100100 - Civil Service Commission               | Procurement and Installation of Solar Power                                                | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 014700100100 - Civil Service Commission               | Renovation of Residential Building for the Commission Chairman                             | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 014800100100 - State Independent Electoral Commission | Construction and installation of Solar power supply at SIEC Headquarter Dutse              | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 014800100100 - State Independent Electoral Commission | Construction/ provision of solar streetlight                                               | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 014800100100 - State Independent Electoral Commission | Procurement of 2no. Boxer Motor cycles                                                     | 3,000,000.00         | -                   | -                                     | 0.0%                                                    | 3,000,000.00                      |                  |                             |
| 014800100100 - State Independent Electoral Commission | Procurement of 8 no. 50 inches TV for chairman & commission members offices                | 6,500,000.00         | -                   | -                                     | 0.0%                                                    | 6,500,000.00                      |                  |                             |
| 014800100100 - State Independent Electoral Commission | Procurement of 80no. Executive Chairs for conference room                                  | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 014800100100 - State Independent Electoral Commission | Procurement and Istallation of 3No. Standing 3-ton Air conditioners for conference room    | 22,000,000.00        | -                   | -                                     | 0.0%                                                    | 22,000,000.00                     |                  |                             |
| 014900100100 - Local Government Service Commission    | Provision of solar energy for 5 No. Block of commission offices                            | 80,000,000.00        | 21,500,000.00       | 21,500,000.00                         | 26.9%                                                   | 58,500,000.00                     |                  |                             |
| 014900100100 - Local Government Service Commission    | General Renovations of Office Building                                                     | 60,000,000.00        | 34,000,000.00       | 34,000,000.00                         | 56.7%                                                   | 26,000,000.00                     |                  |                             |
| 014900100100 - Local Government Service Commission    | Purchase and Installation of Security wall verb wire                                       | 10,000,000.00        | 10,000,000.00       | 10,000,000.00                         | 100.0%                                                  | -                                 |                  |                             |
| 014900100100 - Local Government Service Commission    | Procurement of 1no. Utility Vehicle Toyota Corolla for Chairman                            | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 014900100100 - Local Government Service Commission    | Procurement of 1no. Van (Sharon Model) for monitoring                                      | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 015400100100 - Ministry of Humanitarian and Special   | Purchase of 3no. Refrigerators                                                             | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 015400100100 - Ministry of Humanitarian and Special   | Purchase of 3no. Television of the 3 additional Offices                                    | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 015400100100 - Ministry of Humanitarian and Special   | Procurement of 3no. Of executive chair - N3,0 mill, Visitors 3no. set seaters chairs       | 8,000,000.00         | -                   | -                                     | 0.0%                                                    | 8,000,000.00                      |                  |                             |
| 015400100100 - Ministry of Humanitarian and Special   | Purchase of 2no. photocopy Machine                                                         | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 015400100100 - Ministry of Humanitarian and Special   | Repairs of 2no. Motor Vehicles                                                             | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 015400100100 - Ministry of Humanitarian and Special   | Purchase of 5no. Laptop Computers                                                          | 7,500,000.00         | -                   | -                                     | 0.0%                                                    | 7,500,000.00                      |                  |                             |
| 015400100100 - Ministry of Humanitarian and Special   | Procurement of 1no. Toyota Hilux Brand New                                                 | 90,000,000.00        | -                   | -                                     | 0.0%                                                    | 90,000,000.00                     |                  |                             |
| 015400100100 - Ministry of Humanitarian and Special   | Cash voucher Transfer system for the Poor and vulnerable, emergency and food               | 730,000,000.00       | 102,111,000.00      | 110,165,065.00                        | 15.1%                                                   | 619,834,935.00                    |                  |                             |
| 015400100100 - Ministry of Humanitarian and Special   | Procurement of 1no. 8 seater Bus                                                           | 65,000,000.00        | -                   | -                                     | 0.0%                                                    | 65,000,000.00                     |                  |                             |
| 015400100100 - Ministry of Humanitarian and Special   | Provision for the Domesticating of Federal Government Human Capital Development            | 80,200,000.00        | -                   | -                                     | 0.0%                                                    | 80,200,000.00                     |                  |                             |
| 015400100100 - Ministry of Humanitarian and Special   | Implementation of Palliative shop Programme at ward level                                  | 898,000,000.00       | -                   | -                                     | 0.0%                                                    | 898,000,000.00                    |                  |                             |
| 015400200100 - State Emergency Management Agency      | Establishment of Foods Palliative Centers for the Interventions of Victims of Disasters    | 1,900,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,900,000,000.00                  |                  |                             |
| 015400200100 - State Emergency Management Agency      | Procurement of 3no. Hilux fairly used                                                      | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 015400200100 - State Emergency Management Agency      | Renovation of 4no. Zonal SEMA stores Warwade, B/kudu, Ringim and Gumel                     | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |                  |                             |
| 015400200100 - State Emergency Management Agency      | Purchase and Installation of security light (Solar) at Dutse warwade store                 | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 015400200100 - State Emergency Management Agency      | Procurement of Safety Equipment and Gadgets                                                | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 015400200100 - State Emergency Management Agency      | Procurement of 45no. Speed Sea Boats                                                       | 400,000,000.00       | -                   | -                                     | 0.0%                                                    | 400,000,000.00                    |                  |                             |
| 015400200100 - State Emergency Management Agency      | Purchase of digital camera                                                                 | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 015400400100 - Fire Service Directorate               | Procurement of 2no. Fire Fighting Vehicle                                                  | 800,000,000.00       | -                   | -                                     | 0.0%                                                    | 800,000,000.00                    |                  |                             |
| 015400400100 - Fire Service Directorate               | Rehabilitation of 6no. Fire Truck                                                          | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 015400400100 - Fire Service Directorate               | Rehabilitation 1no. Water Tanker Truck                                                     | 6,000,000.00         | -                   | -                                     | 0.0%                                                    | 6,000,000.00                      |                  |                             |
| 015400400100 - Fire Service Directorate               | Rehabilitation of 1no. Motor Vehicle (Hilux)                                               | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 015400400100 - Fire Service Directorate               | Procurement of Fighting Equipment                                                          | 24,000,000.00        | -                   | -                                     | 0.0%                                                    | 24,000,000.00                     |                  |                             |
| 015400400100 - Fire Service Directorate               | Purchase of 3no. of Laptop computers                                                       | 6,000,000.00         | -                   | -                                     | 0.0%                                                    | 6,000,000.00                      |                  |                             |
| 015400400100 - Fire Service Directorate               | Purchase of 2no. Projector and its components                                              | 4,500,000.00         | -                   | -                                     | 0.0%                                                    | 4,500,000.00                      |                  |                             |
| 015400400100 - Fire Service Directorate               | Purchase of 1no. Mobile Generator                                                          | 650,000.00           | -                   | -                                     | 0.0%                                                    | 650,000.00                        |                  |                             |
| 015400400100 - Fire Service Directorate               | Purchase of 6no. Smart Phones                                                              | 900,000.00           | -                   | -                                     | 0.0%                                                    | 900,000.00                        |                  |                             |
| 015400400100 - Fire Service Directorate               | Purchase of 2no. Desktop Computer                                                          | 3,540,000.00         | -                   | -                                     | 0.0%                                                    | 3,540,000.00                      |                  |                             |
| 015400400100 - Fire Service Directorate               | Procurement of Office Furniture (Executive Chairs and visitors chairs) for the training    | 300,000.00           | -                   | -                                     | 0.0%                                                    | 300,000.00                        |                  |                             |
| 015400400100 - Fire Service Directorate               | Procurement of School Furniture for the training Classrooms                                | 19,700,000.00        | -                   | -                                     | 0.0%                                                    | 19,700,000.00                     |                  |                             |
| 015400400100 - Fire Service Directorate               | Renovation of Fire Service Headquarters                                                    | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 015400400100 - Fire Service Directorate               | Construction of 2no. Classroom attached with commandant office                             | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 016100100100 - Office of the SSG Admin & Finance      | Completion for the Renovation of SSG Guest House Dutse                                     | 94,000,000.00        | -                   | -                                     | 0.0%                                                    | 94,000,000.00                     |                  |                             |
| 016100100100 - Office of the SSG Admin & Finance      | Procurement of 2no. Bed, Procurement 3 falour Residential furniture, 3no. Plasma           | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 016100100100 - Office of the SSG Admin & Finance      | Renovation of SSG Guest House kundilla Kano                                                | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 016100100100 - Office of the SSG Admin & Finance      | Construction of Wall fencing at Jigawa State Housing Estate Asokoro Abuja                  | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 016100100100 - Office of the SSG Admin & Finance      | Procurement of Residential Furniture (5no. Set of Beds, Set of Chairs, 6no. Television) at | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 016100100100 - Office of the SSG Admin & Finance      | Renovation of Governors Lodges Abuja                                                       | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 016100100100 - Office of the SSG Admin & Finance      | Renovation of Governors Lodges Lagos                                                       | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 016100100100 - Office of the SSG Admin & Finance      | Renovation of Governors Lodges kaduna                                                      | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 016100100100 - Office of the SSG Admin & Finance      | Renovation of Governors Lodges kano                                                        | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 016100100100 - Office of the SSG Admin & Finance      | Construction of 4 no. Bed rooms Chalets for Governors Aids at Kano                         | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 016100100100 - Office of the SSG Admin & Finance      | Procurement of 1 no. Motor cycle( mill dispatch rider)                                     | 1,700,000.00         | -                   | -                                     | 0.0%                                                    | 1,700,000.00                      |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                       | Project Description                                                                        | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|-----------------------------------------------------------|--------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 016100100100 - Office of the SSG Admin & Finance          | Procurement of 2 no. 2021 and 2014 toyota corolla each as Operational Vehicles             | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 016100100100 - Office of the SSG Admin & Finance          | Procurement of 5 no. Computer Desktop and accessories                                      | 5,300,000.00         | -                   | -                                     | 0.0%                                                    | 5,300,000.00                      |                  |                             |
| 016100100100 - Office of the SSG Admin & Finance          | Procurement of Motor vehicle (Toyota Corolla 2016 Foreign used) for Council Affairs        | 14,000,000.00        | -                   | -                                     | 0.0%                                                    | 14,000,000.00                     |                  |                             |
| 016100100100 - Office of the SSG Admin & Finance          | Support to Social Protection initiatives in collaboration with Unicef                      | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 016100100100 - Office of the SSG Admin & Finance          | Purchase of 1no. Hilux as operational vehicle                                              | 51,000,000.00        | -                   | -                                     | 0.0%                                                    | 51,000,000.00                     |                  |                             |
| 016100100100 - Office of the SSG Admin & Finance          | Procurement of Network Enhancing Equipment                                                 | 53,000,000.00        | -                   | -                                     | 0.0%                                                    | 53,000,000.00                     |                  |                             |
| 016100200100 - Chieftaincy & Religious Affairs            | Support for the Renovation of Central mosques across the State                             | 500,000,000.00       | -                   | 62,504,106.35                         | 12.5%                                                   | 437,495,893.65                    |                  |                             |
| 016100200100 - Chieftaincy & Religious Affairs            | Constructions of Mosques and Other Religious Structures under 2025 outstanding             | 1,157,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,157,000,000.00                  |                  |                             |
| 016100200100 - Chieftaincy & Religious Affairs            | Constructions of Mosques and Other Religious Structures under 2026 Constituency            | 1,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,500,000,000.00                  |                  |                             |
| 016100200100 - Chieftaincy & Religious Affairs            | Renovation of Selected Emirates Councils Structures                                        | 1,200,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,200,000,000.00                  |                  |                             |
| 016100300100 - Research, Evaluation and Political Affairs | Development of Server for E documentation of Executed Government Policies and              | 45,000,000.00        | -                   | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |                             |
| 016100300100 - Research, Evaluation and Political Affairs | Purchase of 1no. Hilux utility vehicle                                                     | 65,000,000.00        | -                   | -                                     | 0.0%                                                    | 65,000,000.00                     |                  |                             |
| 016100300100 - Research, Evaluation and Political Affairs | Procurement of 1no. of Motor Cycle                                                         | 1,500,000.00         | -                   | -                                     | 0.0%                                                    | 1,500,000.00                      |                  |                             |
| 016100300100 - Research, Evaluation and Political Affairs | Conduct of Survey Research to identify existing infrastructures facilities and assess the  | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 016100300100 - Research, Evaluation and Political Affairs | Conduct of Comprehensive Drugs/substances abuse prevention survey in the state by          | 65,000,000.00        | -                   | -                                     | 0.0%                                                    | 65,000,000.00                     |                  |                             |
| 016100400100 - Special Service Directorate                | Procurement of Fire extinguisher to MDAs                                                   | 15,000,000.00        | -                   | 7,416,500.00                          | 49.4%                                                   | 7,583,500.00                      |                  |                             |
| 016100400100 - Special Service Directorate                | Procurement of Repeater Network Provider Mast. Communication Gadget to MDA's               | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 016100400100 - Special Service Directorate                | Procurement of 52no. Toyota Hilux to security Agencies                                     | 9,700,000,000.00     | -                   | -                                     | 0.0%                                                    | 9,700,000,000.00                  |                  |                             |
| 016100400100 - Special Service Directorate                | Procurement of 50no. motorcycle to security agencies                                       | 50,000,000.00        | -                   | 54,605,000.00                         | 109.2%                                                  | - 4,605,000.00                    |                  |                             |
| 016100400100 - Special Service Directorate                | Construction of Armorer and wall fencing of NSCDC                                          | 260,000,000.00       | -                   | -                                     | 0.0%                                                    | 260,000,000.00                    |                  |                             |
| 016100400100 - Special Service Directorate                | Construction of Army School at 26 Amoure Brigade Yargaba Phase I                           | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 016100400100 - Special Service Directorate                | Printing of Government Official Plate Number                                               | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 016100400100 - Special Service Directorate                | Procurement of Security equipment for the support to vigilant group                        | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 016100400100 - Special Service Directorate                | Procurement of 2no. Toyota Corolla 2013 model for PS and Director.                         | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 016100400100 - Special Service Directorate                | Construction of Security Control Rooms                                                     | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 016100600100 - Jigawa State Hisbah Board                  | Construction of Additional blocks in Hisbah State Headquarter office                       | 350,000,000.00       | -                   | -                                     | 0.0%                                                    | 350,000,000.00                    |                  |                             |
| 016100600100 - Jigawa State Hisbah Board                  | Construction of 5no. Hisbah Zonal offices                                                  | 350,000,000.00       | -                   | -                                     | 0.0%                                                    | 350,000,000.00                    |                  |                             |
| 016100600100 - Jigawa State Hisbah Board                  | Procurement of 9no. Toyota Hilux for Zonal Hisbah Offices Headquarter vehicles             | 900,000,000.00       | -                   | -                                     | 0.0%                                                    | 900,000,000.00                    |                  |                             |
| 016100600100 - Jigawa State Hisbah Board                  | Procurement of 30no. Motorcycles for Hisbah operation                                      | 54,000,000.00        | -                   | -                                     | 0.0%                                                    | 54,000,000.00                     |                  |                             |
| 016100600100 - Jigawa State Hisbah Board                  | Procurement of office Furniture for Headquarter and 5no. Zonal Offices (Executive table    | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 016100600100 - Jigawa State Hisbah Board                  | Procurement of 7no. Desktop computer and 5no. Laptop Computers for Headquarter             | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 016100600100 - Jigawa State Hisbah Board                  | Procurement of 4no. Printers for Headquarter and 5no. 5no Zonal Offices                    | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 016100600100 - Jigawa State Hisbah Board                  | Procurement of 4no. Photocopy Machines for Headquarter and 5no. at 5no Zonal Offices       | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 016100600100 - Jigawa State Hisbah Board                  | Procurement of Hisbah Guard Operations Gadgets (Helmet, Protector Jacket, Walky talky      | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 016100600100 - Jigawa State Hisbah Board                  | Procurement of Public Addressing System for 27 LGAs Offices and Headquarters               | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 016100600100 - Jigawa State Hisbah Board                  | Provision for Solar Power in 5no. Hisbah Zonal Offices and Headquarter                     | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Purchase of grains for buffer stock to sell to poor and vulnerable households at subsidize | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Development of Food Storage Facilities and food processing centers for the support of      | 190,000,000.00       | -                   | -                                     | 0.0%                                                    | 190,000,000.00                    |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Purchase of IT Equipment for Agricultural Planning and Information System                  | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Procurement of Safety Equipment's for the Control of Field Pest (Quilleabirds &            | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Horticultural Crops Development, horticultural development covering beekeeping             | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Purchase of 2,857 bags Fertilizer for subsidy to the farmers                               | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Crop Rehabilitation Programme. provision is for the Development of Crop Rehabilitation.    | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Procurement 10No. Multi-crop threshers for the conducting performance evaluation           | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Establishment of fleet management office                                                   | 350,000,000.00       | -                   | -                                     | 0.0%                                                    | 350,000,000.00                    |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Purchase of 62No. first aid box                                                            | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Purchase of 5No. Pell loaders for transportation of combine harvester to sites             | 900,000,000.00       | -                   | -                                     | 0.0%                                                    | 900,000,000.00                    |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Purchase of 3no. mobile workshop truck                                                     | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Purchase of motor cycle for (60) service Centre managers                                   | 90,000,000.00        | -                   | -                                     | 0.0%                                                    | 90,000,000.00                     |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Purchase of 3No. forklift                                                                  | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Procurement Harvesters Equipment and Comprehensive Insurance registration of               | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Capacity Development of Management, local mechanics, Tractor operators, Service            | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Procurement of POS Machines (Consulting)                                                   | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Procurement of POS Machines                                                                | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Construction of Agricultural Mechanisation Office Buildings                                | 2,000,000,000.00     | 142,727,963.56      | 142,727,963.56                        | 7.1%                                                    | 1,857,272,036.44                  |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Rehabilitation of kulkade irrigation scheme                                                | 460,000,000.00       | -                   | -                                     | 0.0%                                                    | 460,000,000.00                    |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Construction of culvert and control gate with hardcode filling and road maintenance        | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Renovation of pump house and replacement of script 12 inch black stone pump                | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Rehabilitation of Aquia irrigation Agricultural Facility                                   | 460,000,000.00       | -                   | -                                     | 0.0%                                                    | 460,000,000.00                    |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Construction of the spillway with control gate to regulate the rate of River flow for      | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Rehabilitation of Abir Irrigation Scheme                                                   | 460,000,000.00       | -                   | -                                     | 0.0%                                                    | 460,000,000.00                    |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Construction of the main canal from the river for easy water flow and supplementary        | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Rehabilitation of wands and Jigawar Dan All Irrigation Scheme                              | 920,000,000.00       | -                   | -                                     | 0.0%                                                    | 920,000,000.00                    |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Procurement of 5No. Canopy for the conduct of Agricultural Shows and Exhibitions           | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Construction of Agricultural Mechanization Demonstration Farm Centre                       | 850,000,000.00       | -                   | -                                     | 0.0%                                                    | 850,000,000.00                    |                  |                             |
| 021500100100 - Ministry of Agriculture & Natural          | Establishment of Date Palm Production Facility                                             | 1,952,000,000.00     | 113,946,384.78      | 113,946,384.78                        | 5.8%                                                    | 1,838,053,615.22                  |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural          | Implementation of Sasakawa Agricultural Support Programme Sasakawa Agricultural            | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural          | Construction of irrigation Facilities under the Fadama III Development Project (World      | 5,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 5,000,000,000.00                  |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description               | Project Description                                                                       | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|---------------------------------------------------|-------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 021510200100 - Jigawa State Agricultural & Rural  | Implementation of IFAD Value Chain in Northern Nigeria Programme through                  | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Capacity Development of extension agent on GAP specialist project                         | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Sensitization and awareness creation on the use of drought and flood tolerant and early   | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Conduct of Demonstration of on station and on farm trials and distribution of drought     | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Procurement of digital extension equipment for Agricultural Extension communication       | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Capacity Development on irrigation scheduling, provision of demo kits, water use          | 272,000,000.00       | -                   | -                                     | 0.0%                                                    | 272,000,000.00                    |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Capacity Development on Post Harvest Post harvest handling, market linkages and           | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Procurement of Agricultural utensils                                                      | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | procurement of fortified grains, establishment of backyard gardens and creation to        | 8,000,000.00         | -                   | -                                     | 0.0%                                                    | 8,000,000.00                      |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Renovation of 3 skills acquisition centres located at Danzomo, Kila and M/Madori          | 225,000,000.00       | -                   | -                                     | 0.0%                                                    | 225,000,000.00                    |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Establishment of 10No. School gardens in 5No. targeted LGAs of Masaki 2.0. and 6No. of    | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Capacity Development on Climate information dissemination techniques and                  | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Renovation of JARDA Laboratory and procurement of equipments                              | 130,000,000.00       | -                   | -                                     | 0.0%                                                    | 130,000,000.00                    |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Rehabilitation of 27 LGAs Agricultural Metrological weather station                       | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Rehabilitation of utility vehicles                                                        | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Procurement of 2 no. vehicle for monitoring and supervision                               | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Crop Production capturing survey                                                          | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Renovation of JARDA M&E unit                                                              | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Renovation of JARDA ICT unit                                                              | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Procurement of 2no. Laser jet printer                                                     | 3,000,000.00         | -                   | -                                     | 0.0%                                                    | 3,000,000.00                      |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Construction of Rural Agricultural infrastructure, including irrigation schemes for the   | 1,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,500,000,000.00                  |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Procurement of Food Demonstration Equipment for Nutritional initiatives                   | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 021510200100 - Jigawa State Agricultural & Rural  | Capacity Development on Home Economic Sensitization and Food Fortification                | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Provision of specialised seeds for rice and wheat under the Implementation of NAGs II     | 3,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 3,000,000,000.00                  |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Capacity Development for Farmers and Extension Agents on farmer field business            | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Procurement of Early Generations Seeds (EGS) and Technical support for seed               | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Procurement of processing Machines for the Piloting Agricultural Commercial Clusters      | 1,375,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,375,000,000.00                  |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Conduct of Cluster mapping                                                                | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Monitoring and Evaluation of various Agricultural transpoformation Programme              | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Development of Digital Agriculture Solutions                                              | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Development of Jigawa State Seed Sector Development Plan and strategies                   | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Capacity Development on Provision of specialised seeds Community Seeds Multiplication     | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Procurement of Agricultural inputs to Support smallholder value chain financing in        | 700,000,000.00       | -                   | -                                     | 0.0%                                                    | 700,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Provision for the Development of irrigation facilities under Agricultural Value Chain for | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Continuation for the Farm & Farmers Registration System Using GIS                         | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Procurement of pesticide spraying Machines and Organic Fertilizer                         | 2,500,000,000.00     | -                   | 224,999,000.00                        | 9.0%                                                    | 2,275,001,000.00                  |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Development of Jigawa Mini SAPZ and Agro Industrial Parks, Agricultural Transformation    | 300,000,000.00       | 4,980,000.00        | 4,980,000.00                          | 1.7%                                                    | 295,020,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Construction of additional Structures at SAPZ to support agro processing                  | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Procurement of 6no. agro processing Machines for the Wheat, Rice, sesame, hibiscus,       | 1,735,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,735,000,000.00                  |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Scaling of the SAPZ/ Agro Industrial Parks Development in collaboration with Africa       | 1,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,500,000,000.00                  |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Construction of Jigawa Agribusiness Innovation Centers in collaboration of AGRIGHAR       | 1,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,500,000,000.00                  |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Construction of Jigawa Agricultural Trading Warehouse under Receipts Programme            | 207,000,000.00       | -                   | -                                     | 0.0%                                                    | 207,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Construction for expansion of the Jigawa Export Expansion Programme                       | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Construction of 9 Climate Smart Irrigation projects in dry lands of the State in          | 3,704,000,000.00     | -                   | -                                     | 0.0%                                                    | 3,704,000,000.00                  |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Rehabilitation and expansion of critical irrigation infrastructure including Kuda, Dembo  | 8,500,000,000.00     | -                   | 747,347,881.35                        | 8.8%                                                    | 7,752,652,118.65                  |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Implantation of Smallholder irrigation development including micro and small dam's        | 1,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,500,000,000.00                  |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Implementation of climate smart smallholder solar based irrigation projects including     | 688,000,000.00       | -                   | -                                     | 0.0%                                                    | 688,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Implementation of rain harvesting projects for the Piloting Ethiopia Micro, Small and     | 865,000,000.00       | -                   | -                                     | 0.0%                                                    | 865,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Implementation of Zhacter model Small Scale Solar based Irrigation Scheme                 | 350,000,000.00       | -                   | 1,160,000.00                          | 0.3%                                                    | 348,840,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Construction of Irrigation Dams at Naino Mini Dam Babura LGA                              | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Construction of Irrigation Dams at Umarigai/Shirin mini Dam BKD LGA                       | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Construction of Irrigation Dams at Harbo Sabuwa Mini Dam Jahun LGA                        | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Construction of Irrigation Dams at Katika Mini Dam Kiyawa LGA                             | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Construction of Irrigation Dams at Agufa/Miga Mini Dam Miga LGA                           | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Construction of Irrigation Dams at Tudun Uma Mini Dam, Ringim LGA                         | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Construction of Irrigation Dams at Kisgin Mini Dam Kafin Hausa LGA                        | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Rehabilitation of Sakuwa Dam at Gwaram LGA                                                | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Repairs and Remodeling of agribusiness hubs/ farmer training centers in Kila, Danzomo,    | 527,000,000.00       | -                   | -                                     | 0.0%                                                    | 527,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Procurement of Classrooms Furniture (Tables and Chairs) and Excutive Chairs for the       | 322,000,000.00       | -                   | -                                     | 0.0%                                                    | 322,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Supporting to Medium Small Markets Extension Services to transition into private sector   | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Establishing of sustainable soil based home farming system designed to empower            | 208,000,000.00       | -                   | -                                     | 0.0%                                                    | 208,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Constructing of permanent office building for the agency                                  | 32,189,220.81        | 32,189,220.81       | 50,436,821.99                         | 15.8%                                                   | 269,563,178.01                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Procurement of 10no. Excutive table and chairs, 20no. Office table & chairs and           | 130,000,000.00       | 130,000,000.00      | 130,000,000.00                        | 100.0%                                                  |                                   |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Procurement of 3no. Hilux                                                                 | 240,000,000.00       | -                   | -                                     | 0.0%                                                    | 240,000,000.00                    |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Procurement of 30no. Computers                                                            | 45,000,000.00        | 44,000,000.00       | 44,000,000.00                         | 97.8%                                                   | 1,000,000.00                      |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Procurement of 5no. Printers                                                              | 6,100,000.00         | 5,256,066.25        | 5,256,066.25                          | 86.2%                                                   | 843,933.75                        |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Procurement of 3no. Photocopy Machines                                                    | 5,600,000.00         | -                   | -                                     | 0.0%                                                    | 5,600,000.00                      |                  |                             |
| 021510300100 - Jigawa Agricultural Transformation | Procurement and Installations Digital teleconference                                      | 43,400,000.00        | -                   | -                                     | 0.0%                                                    | 43,400,000.00                     |                  |                             |

Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                     | Project Description                                                                        | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 022000100100 - Ministry of Finance                      | Digitalization of the treasury office                                                      | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 022000100100 - Ministry of Finance                      | Financial Software development and Upgrade                                                 | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 022000100100 - Ministry of Finance                      | Upgrade of SIFMIS Infrastructure                                                           | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 022000100100 - Ministry of Finance                      | Establishment of Micro Finance Banks across the 27 LGAs                                    | 4,250,000,000.00     | -                   | 1,000,000,000.00                      | 23.5%                                                   | 3,250,000,000.00                  |                  |                             |
| 022000100100 - Ministry of Finance                      | Additional payment for purchase of Khadija University                                      | 425,000,000.00       | -                   | -                                     | 0.0%                                                    | 425,000,000.00                    |                  |                             |
| 022000100100 - Ministry of Finance                      | Capital Investment with KEDCO                                                              | 2,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,000,000,000.00                  |                  |                             |
| 022000100100 - Ministry of Finance                      | Capital Investment with Solar panel production company                                     | 3,500,000,000.00     | -                   | 750,000,000.00                        | 21.4%                                                   | 2,750,000,000.00                  |                  |                             |
| 022000100100 - Ministry of Finance                      | Capital Investment in Jigawa State Independent Power Supply Company 100MWT                 | 5,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 5,000,000,000.00                  |                  |                             |
| 022000100100 - Ministry of Finance                      | Procurement of 3no. Toyota corolla                                                         | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 022000100100 - Ministry of Finance                      | Purchase of 10no. Apple Laptop Computer                                                    | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 022000100100 - Ministry of Finance                      | Establishing Seed Processing and Cold Storage Unit in partnership with Cornitech hybrid    | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 022000100100 - Ministry of Finance                      | Public Private Partnership for the establishment of glass industries                       | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 022000100100 - Ministry of Finance                      | Public Private Partnership for the establishment of Granite industries                     | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 022000700300 - Debt Management Unit                     | Repayment/Settlement of Contractual Liabilities for Capital Projects                       | 2,000,000,000.00     | -                   | 300,000,000.00                        | 15.0%                                                   | 1,700,000,000.00                  |                  |                             |
| 022000800100 - Jigawa State Internal Revenue Service    | Procurement of 1No. Toyota RAV4 2020 model                                                 | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 022000800100 - Jigawa State Internal Revenue Service    | Procurement of 11no. motorcycles for Internal Revenue Service Headquarter & Area           | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 022000800100 - Jigawa State Internal Revenue Service    | Producing of plate number (revolving funds)                                                | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 022000800100 - Jigawa State Internal Revenue Service    | Acquisition of 50no. POS Terminals                                                         | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 022000800100 - Jigawa State Internal Revenue Service    | Purchase of 10no. Computer Laptop                                                          | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 022000800100 - Jigawa State Internal Revenue Service    | Renovation of JIRS Area Offices at Babura, Hadejia and Ringim                              | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 022000800100 - Jigawa State Internal Revenue Service    | Development and Upgrade of JIRS Websites                                                   | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 022000800100 - Jigawa State Internal Revenue Service    | Establishment of Revenue State Liaison Office Abuja                                        | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 022000800100 - Jigawa State Internal Revenue Service    | Establishment of High Net Worth revenue unit office                                        | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Construction of Dutse Tourist Transit Camp.                                                | 100,000,000.00       | 8,129,950.00        | 13,500,112.50                         | 13.5%                                                   | 86,499,887.50                     |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Procurement of 1no. 32 seater excursion Bus                                                | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Procurement of Panasonic AG-CX10ES Professional Digital Camera                             | 6,000,000.00         | -                   | -                                     | 0.0%                                                    | 6,000,000.00                      |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Procurement of 2No. Heavy Duty Binoculars                                                  | 6,000,000.00         | -                   | -                                     | 0.0%                                                    | 6,000,000.00                      |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Procurement of 1no. official car (Toyota Corolla 2018 model )                              | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Development of Zindar Daura Jigawa Kano Trade Corridor including attendance and            | 7,000,000.00         | -                   | -                                     | 0.0%                                                    | 7,000,000.00                      |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Establishment of Industrial Cluster Layouts                                                | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Cooperative member Capacity Development on Climate Resilient Business activities           | 18,000,000.00        | -                   | -                                     | 0.0%                                                    | 18,000,000.00                     |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Capacity Development of SMEs on record book keeping, E-commerce and climate                | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Conduct of baseline survey to map refrigerant users                                        | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Continuation of the Construction of 1,000 shops at Farm center plot                        | 2,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,500,000,000.00                  |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Construction of 3no. New Modern Markets at Shuwarin, Hadejia and Maigatari                 | 6,054,000,000.00     | 372,055,298.96      | 372,055,298.96                        | 6.1%                                                    | 5,681,944,701.04                  |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Remodeling of Kafin Hausa Market                                                           | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Construction of 3no. Block of 10no. Compartment public toilet with dressing room at        | 500,000,000.00       | -                   | 335,368,866.67                        | 67.1%                                                   | 164,631,133.33                    |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Construction of modern onion storage facilities at marma market                            | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Construction of 5No. open stall at babaldu market                                          | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Construction of 4no. Blocks of 5No. shops at Gumel market                                  | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Development of rail station plot for the construction of 3no warehouses at malam           | 23,000,000.00        | -                   | -                                     | 0.0%                                                    | 23,000,000.00                     |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Construction of Market Facilities under 2025 outstanding Constituency Projects             | 38,000,000.00        | -                   | -                                     | 0.0%                                                    | 38,000,000.00                     |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Construction of Market Facilities under 2026 Constituency Projects                         | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Procurement of 2no. motorcycles Boxer at                                                   | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Procurement of 1no. Toyota Hilux fairly used                                               | 70,000,000.00        | 74,169,842.15       | 74,169,842.15                         | 106.0%                                                  | - 4,169,842.15                    |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Construction of Pavilion for participation of International Trade fair at Kaduna and fairs | 3,000,000.00         | -                   | -                                     | 0.0%                                                    | 3,000,000.00                      |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Construction of Pavilion for the Hosting of State Trade fairs in Collaboration with State  | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Upgrade of online business premises registration website/Portal                            | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 022200100100 - Ministry of Commerce, Industries and Co- | Procurement of 1no. Laptop Computer                                                        | 1,000,000.00         | -                   | -                                     | 0.0%                                                    | 1,000,000.00                      |                  |                             |
| 022200200100 - Mineral Resources Development Agency     | Procurement of 1no. Gemstone cutting &polishing machine                                    | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 022200200100 - Mineral Resources Development Agency     | Procurement of 2no. official motor vehicles (Toyota Hilux)                                 | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 022200200100 - Mineral Resources Development Agency     | Establishment of referral mineral display centre                                           | 100,000.00           | -                   | -                                     | 0.0%                                                    | 100,000.00                        |                  |                             |
| 022200200100 - Mineral Resources Development Agency     | Procurement of Metal Detector for Gemstones, Gold and Metallic Minerals                    | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 022200200100 - Mineral Resources Development Agency     | Procurement of 10units of GPS                                                              | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 022200200100 - Mineral Resources Development Agency     | Procurement of 1no. direct image printer                                                   | 3,000,000.00         | -                   | -                                     | 0.0%                                                    | 3,000,000.00                      |                  |                             |
| 022200200100 - Mineral Resources Development Agency     | Procurement of 4000 copies of mineral brochure and 1000 copies of mineral dictionary       | 3,300,000.00         | -                   | -                                     | 0.0%                                                    | 3,300,000.00                      |                  |                             |
| 022200200100 - Mineral Resources Development Agency     | Procurement of Metal Detector for Gemstones, Gold and Metallic Minerals                    | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 022200200100 - Mineral Resources Development Agency     | Procurement of Mineral Analyzer                                                            | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 022200200100 - Mineral Resources Development Agency     | Procurement of 10No. safety helmet, Safety boots and jackets                               | 22,000,000.00        | -                   | -                                     | 0.0%                                                    | 22,000,000.00                     |                  |                             |
| 022200200100 - Mineral Resources Development Agency     | Capacity Development of 200 artisanal miners in state                                      | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 022200200100 - Mineral Resources Development Agency     | Conduct of Routine geological survey to updates the geological Data information of the     | 2,000,000,000.00     | 1,056,350,351.74    | 1,056,350,351.74                      | 52.8%                                                   | 943,649,648.26                    |                  |                             |
| 022200200100 - Mineral Resources Development Agency     | Capacity Development on Safety technics to 200 artisan miners in the State                 | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 022200300100 - Jigawa State Investment Promotion        | PPP Project facilitation fund                                                              | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 022200300100 - Jigawa State Investment Promotion        | Monitoring and Evaluation of Investment Promotion / One-Stop-Shop Support Services         | 553,365,000.00       | -                   | 13,747,729.00                         | 2.5%                                                    | 539,617,271.00                    |                  |                             |
| 022200500100 - Jigawa State Export-Trade Zone Maigatari | Construction of transit warehouse                                                          | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |                  |                             |
| 022200500100 - Jigawa State Export-Trade Zone Maigatari | Payment of Operating License and Operational Guideline                                     | 150,000,000.00       | -                   | 136,200,000.00                        | 90.8%                                                   | 13,800,000.00                     |                  |                             |

Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                     | Project Description                                                                        | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 022200500100 - Jigawa State Export-Trade Zone Maigatari | Procurement of Heavy Duty equipment, Cranes, Fork lift, Scanning machine, firefighting     | 670,000,000.00       | -                   | -                                     | 0.0%                                                    | 670,000,000.00                    |                  |                             |
| 022200500100 - Jigawa State Export-Trade Zone Maigatari | Renovation of EPZ Buildings and other Structures                                           | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 022200500100 - Jigawa State Export-Trade Zone Maigatari | Procurement of furniture (Table and Chairs)                                                | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 022200500100 - Jigawa State Export-Trade Zone Maigatari | Acquisition of Export/Import Clearance Software (B'odogwu)                                 | 300,000,000.00       | 157,737,473.65      | 157,737,473.65                        | 52.6%                                                   | 142,262,526.35                    |                  |                             |
| 022200500100 - Jigawa State Export-Trade Zone Maigatari | Procurement of 1no. official Motor vehicle (Toyota Camry 2022/2023 Model)                  | 59,000,000.00        | -                   | -                                     | 0.0%                                                    | 59,000,000.00                     |                  |                             |
| 022200500100 - Jigawa State Export-Trade Zone Maigatari | Procurement and Installation of CCTV Camera                                                | 41,000,000.00        | -                   | -                                     | 0.0%                                                    | 41,000,000.00                     |                  |                             |
| 022200500100 - Jigawa State Export-Trade Zone Maigatari | Construction of New Infrastructure for the relocation of MBFZ mounting troop and           | 480,000,000.00       | -                   | -                                     | 0.0%                                                    | 480,000,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement of 2,296No. Clippers machines for Implementation of Nigeria Community          | 46,000,000.00        | -                   | -                                     | 0.0%                                                    | 46,000,000.00                     |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement of 2,296No. Volcanization machines for the Implementation of Nigeria           | 400,000,000.00       | -                   | -                                     | 0.0%                                                    | 400,000,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement of 2,296No. Tiger Generator Machine for the Implementation of Nigeria          | 335,000,000.00       | -                   | -                                     | 0.0%                                                    | 335,000,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement of 2,296No. Hair dressing Kits for the Implementation of Nigeria               | 46,000,000.00        | -                   | -                                     | 0.0%                                                    | 46,000,000.00                     |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement of 2,296No. Chairs for the Implementation of Nigeria Community Action for      | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Capacity Development of Skills and aquisition under (NG CARES) programme for the           | 323,000,000.00       | -                   | -                                     | 0.0%                                                    | 323,000,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement 2,296No. Welding Machines for the Implementation of Nigeria Community          | 344,000,000.00       | -                   | -                                     | 0.0%                                                    | 344,000,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement of 2,296No. Sewing Machine for the Implementation of Nigeria Community         | 456,000,000.00       | -                   | -                                     | 0.0%                                                    | 456,000,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Development & Support to Business Cooperatives SMEs and new/existing business that         | 660,000,000.00       | 364,076,100.00      | 779,950,837.50                        | 118.2%                                                  | 119,950,837.50                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Capacity Development of youths on ICT to start earning income with required skills         | 167,000,000.00       | 41,993,000.00       | 41,993,000.00                         | 25.1%                                                   | 125,007,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Renovation of Hatchery Centers at Dutse, Birnin Kudu, Hadejia, Kirikasamma, Gumel,         | 350,000,000.00       | 21,799,342.02       | 21,799,342.02                         | 6.2%                                                    | 328,200,657.98                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement of 20No. Sewing Machines (Manual and Electric) for persons with special        | 8,000,000.00         | -                   | -                                     | 0.0%                                                    | 8,000,000.00                      |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement of 20No. Tables for Persons with Special Needs for persons with special        | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement of 20No. Computers with adaptive software(Screen readers, Magnifiers,          | 8,000,000.00         | -                   | -                                     | 0.0%                                                    | 8,000,000.00                      |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement of 20No. Hair Dressing kits for Persons with Special need                      | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement of 100No. Threshers Machines for Agriculture value chain                       | 350,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement of 200No. Sprayers Machines for Agriculture value chain                        | 400,000,000.00       | -                   | -                                     | 0.0%                                                    | 400,000,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement of 200No. Milling Machines for Agriculture value chain                         | 800,000,000.00       | -                   | -                                     | 0.0%                                                    | 800,000,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement of 54No. Tractors for Agriculture value chain                                  | 1,000,000,000.00     | 428,750,000.00      | 428,750,000.00                        | 42.9%                                                   | 571,250,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Construction of 40No. Green House for the Skills Training Centers                          | 400,000,000.00       | -                   | -                                     | 0.0%                                                    | 400,000,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Purchase of Oil Extraction Machine for 5 emirates for the Skills Training Centers          | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement of 5No. Carpentry and Joinary for the Skills Training Centers                  | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement of 5No. Hair dressing tools for 5 centers                                      | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Provision of advance smart car mechatronic, computer application Capacity                  | 300,000,000.00       | -                   | 3,930,000.00                          | 1.3%                                                    | 296,070,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Provision is for the Economic empowerment to facilitate Access to support to Micro         | 1,607,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,607,000,000.00                  |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Start up Jigawa Agriculture Youth and Women Entrepreneurship Centres/Skill                 | 250,000,000.00       | 10,490,400.00       | 24,760,400.00                         | 9.9%                                                    | 225,239,600.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Construction of Technology Village                                                         | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Development & Support to 27,000 petty traders                                              | 540,000,000.00       | -                   | -                                     | 0.0%                                                    | 540,000,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Capacity Development for the Youth empowerment under the International Job                 | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Renovation of Skills Acquisition and Training Centres (SATCs) Birnin kudu, Hadejia,        | 900,000,000.00       | 284,968,746.88      | 605,255,253.97                        | 67.3%                                                   | 294,744,746.03                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Completion for the ongoing Construction of Hostels at Limawa Center and Nakudu             | 550,000,000.00       | 498,482,948.90      | 578,912,494.95                        | 105.3%                                                  | 28,912,494.95                     |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement of school furniture's (1,000 Desk tables and Chairs) for the all Skill         | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Procurement of 5No. Hospital Bed and Sno. First Aids Kits for the establishment of         | 5,000,000.00         | 202,350.00          | 202,350.00                            | 4.0%                                                    | 4,797,650.00                      |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Skills Acquisition for the Imamate at Correctional Centres across the state                | 108,000,000.00       | 54,000.00           | 54,000.00                             | 0.1%                                                    | 107,946,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Monitoring & Evaluation of Youth Empowerment Activities                                    | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Construction of Hostels at Limawa SATCs Center Dutse                                       | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Purchase of 8,000 Local Chicken for Women Empowerment under Masaki 2.00 for                | 165,000,000.00       | -                   | -                                     | 0.0%                                                    | 165,000,000.00                    |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Establishment and managing of business clinics at all for Skills Acquisition Centers       | 90,000,000.00        | -                   | -                                     | 0.0%                                                    | 90,000,000.00                     |                  |                             |
| 022700100100 - Jigawa State Agency for Youth            | Capacity Development for the Women and Youths Artisans Skills Development                  | 30,000,000.00        | 21,215,000.00       | 21,215,000.00                         | 70.7%                                                   | 8,785,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Electrification project of Yanduna PHC, Miga LGA Under (E-HEART) Project                   | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Electrification project of Dabi PHC, Ringim LGA Under (E-HEART) Project                    | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Electrification project of Takwardawa PHC, Roni LGA Under (E-HEART) Project                | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Electrification project of Shabaru PHC, Sule Tankarkar LGA Under (E-HEART) Project         | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Electrification project of Kwalam PHC, Taura LGA Under (E-HEART) Project                   | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Electrification project of Yankwashi PHC, Yankwashi LGA Under (E-HEART) Project            | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Procurement and Installation of Solar Streetlights at Dutse metropolis                     | 700,000,000.00       | -                   | -                                     | 0.0%                                                    | 700,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Establishment of small Hydro power (SHP/UNIDO), EHEART, AFD Projects                       | 120,000,000.00       | 93,753,195.73       | 93,753,195.73                         | 78.1%                                                   | 26,246,804.27                     |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Construction and installation rooftop solar for Education,health, agric and administrative | 10,050,000,000.00    | 480,871,033.21      | 660,528,052.21                        | 6.6%                                                    | 9,389,471,947.79                  |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Environmental impact assessment feasibility study and deployment of 100mw                  | 260,000,000.00       | -                   | -                                     | 0.0%                                                    | 260,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Energizing Agricultural irrigation farming in collaboration with Jigawa Energy HUB         | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Conduct of impact assessment for Investment in Greenville Energy                           | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Electrification project of Galadi PHC, Maigatari LGA Under (E-HEART) Project               | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Electrification project of Shayya PHC, Malam Madori LGA Under (E-HEART) Project            | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Procurement of Transformer and Installation for State Polytechnic Dutse                    | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Electrification project of Shinee Gabas PHC, Auyo LGA Under (E-HEART) Project              | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Electrification project of Jigawa PHC, Babura LGA Under (E-HEART) Project                  | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Electrification project of Matamu PHC, Bimiwa LGA Under (E-HEART) Project                  | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Electrification project of Falgeri PHC, Bull LGA Under (E-HEART) Project                   | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Electrification project of Yalawa PHC, Gagarawa LGA Under (E-HEART) Project                | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Electrification project of R/Marke PHC, Garki LGA Under (E-HEART) Project                  | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy             | Electrification project of Mayanka PHC, Gumel LGA Under (E-HEART) Project                  | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description         | Project Description                                                                        | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|---------------------------------------------|--------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 023100100100 - Ministry of Power and Energy | Electrification project of Lafiya PHC, Guri LGA Under (E-HEART) Project                    | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Electrification project of Basirka PHC, Gwaram LGA Under (E-HEART) Project                 | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Electrification project of Rorau PHC, Gwiwa LGA Under (E-HEART) Project                    | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Electrification project of K/Arewa MCH Clinic, Hadejia LGA Under (E-HEART) Project         | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Electrification project of Idanduna PHC, Jahun LGA Under (E-HEART) Project                 | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Electrification project of Sarawa PHC, Kafin Hausa LGA Under (E-HEART) Project             | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Electrification project of Kiri Kassama PHC, Kiri Kassama LGA Under (E-HEART) Project      | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Electrification project of Unguwar Jibrin PHC, Kaugama LGA Under (E-HEART) Project         | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Electrification project of Sabaru PHC, Kazaure LGA Under (E-HEART) Project                 | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Electrification project of Tsirna PHC, Kiyawa LGA Under (E-HEART) Project                  | 212,000,000.00       | -                   | -                                     | 0.0%                                                    | 212,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Construction of the centre for the Deployment of CNG conversion workshop, training         | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Construction of the centre for the Deployment of CNG conversion workshop, training         | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Construction of the centre for the Deployment of CNG conversion workshop, training         | 220,000,000.00       | -                   | -                                     | 0.0%                                                    | 220,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Construction of the centre for the Deployment of CNG conversion workshop, training         | 220,000,000.00       | -                   | -                                     | 0.0%                                                    | 220,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Construction of the centre for the Deployment of CNG conversion workshop, training         | 220,000,000.00       | -                   | -                                     | 0.0%                                                    | 220,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Construction of the centre for the Deployment of CNG conversion workshop, training         | 220,000,000.00       | -                   | -                                     | 0.0%                                                    | 220,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Installation of Solar Power project for the Solarisation of Government House Dutse –       | 1,050,000,000.00     | 1,047,443,609.86    | 1,047,443,609.86                      | 99.8%                                                   | 2,556,390.14                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Installation of Solar Power project for the Solarisation of Deputy Governor's Office,      | 700,000,000.00       | 573,721,804.93      | 573,721,804.93                        | 82.0%                                                   | 126,278,195.07                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Installation of Solar Power project for the Solarisation of State secretariat Complex      | 2,000,000,000.00     | 1,247,443,609.86    | 1,247,443,609.86                      | 62.4%                                                   | 752,556,390.14                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Installation of Solar Power project for the Solarisation of Shuwarin / Gidan Ihu Water     | 932,300,000.00       | 573,721,804.93      | 573,721,804.93                        | 61.5%                                                   | 358,578,195.07                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Continuation of Conversion Streetlight to Solar Power at Dutse                             | 1,000,000,000.00     | 93,753,195.73       | 93,753,195.73                         | 9.4%                                                    | 906,246,804.27                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Continuation of Conversion Streetlight to Solar Power at Kiyawa                            | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Continuation of Conversion Streetlight to Solar Power at Kafin Hausa                       | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Continuation of Conversion Streetlight to Solar Power at Hadejia                           | 550,000,000.00       | 66,217,008.00       | 66,217,008.00                         | 12.0%                                                   | 483,782,992.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Continuation of Conversion Streetlight to Solar Power at Auyo                              | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Continuation of Conversion Streetlight to Solar Power at Gumel                             | 550,000,000.00       | -                   | -                                     | 0.0%                                                    | 550,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Continuation of Conversion Streetlight to Solar Power at Gagarawa                          | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Continuation of Conversion Streetlight to Solar Power at Ringim                            | 450,000,000.00       | -                   | -                                     | 0.0%                                                    | 450,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Continuation of Conversion Streetlight to Solar Power at Taura                             | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Continuation of Conversion Streetlight to Solar Power at Kazaure                           | 550,000,000.00       | -                   | -                                     | 0.0%                                                    | 550,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Continuation of Conversion Streetlight to Solar Power at Roni                              | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Conversion Streetlights to Solar Power at Birnin Kudu                                      | 1,850,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,850,000,000.00                  |                  |                             |
| 023100100100 - Ministry of Power and Energy | Conversion Streetlights to Solar Power at Jahun                                            | 1,400,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,400,000,000.00                  |                  |                             |
| 023100100100 - Ministry of Power and Energy | Conversion Streetlights to Solar Power at Malamadori                                       | 1,300,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,300,000,000.00                  |                  |                             |
| 023100100100 - Ministry of Power and Energy | Conversion Streetlights to Solar Power at Maigatari                                        | 1,400,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,400,000,000.00                  |                  |                             |
| 023100100100 - Ministry of Power and Energy | Conversion Streetlights to Solar Power at Sule-Tankarkar                                   | 1,400,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,400,000,000.00                  |                  |                             |
| 023100100100 - Ministry of Power and Energy | Conversion Streetlights to Solar Power at Garki                                            | 1,400,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,400,000,000.00                  |                  |                             |
| 023100100100 - Ministry of Power and Energy | Conversion Streetlights to Solar Power at Babura                                           | 1,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,500,000,000.00                  |                  |                             |
| 023100100100 - Ministry of Power and Energy | Conversion Streetlights to Solar Power at Gwiwa                                            | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |                  |                             |
| 023100100100 - Ministry of Power and Energy | Electrification of GDSTC Gumel                                                             | 14,000,000.00        | -                   | -                                     | 0.0%                                                    | 14,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Electrification of GDSTC Babura                                                            | 6,000,000.00         | -                   | -                                     | 0.0%                                                    | 6,000,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Electrification of GDSTC Kafin Hausa                                                       | 7,600,000.00         | -                   | -                                     | 0.0%                                                    | 7,600,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Provision of Solar Power Electrification of Class rooms for Science and Technical Schools  | 3,660,000.00         | -                   | -                                     | 0.0%                                                    | 3,660,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Provision of Solar Power Electrification at Islamic Education Bureau                       | 3,380,000.00         | -                   | -                                     | 0.0%                                                    | 3,380,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Power Electrification at Jigawa State Polytechnic of | 3,380,000.00         | -                   | -                                     | 0.0%                                                    | 3,380,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of solar Security Lights at Jigawa State Polytechnic of       | 1,850,000.00         | -                   | -                                     | 0.0%                                                    | 1,850,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Power Electrification at Jigawa State Education      | 3,300,000.00         | -                   | -                                     | 0.0%                                                    | 3,300,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Power Electrification at Bulangu Cottage Hospital    | 3,300,000.00         | -                   | -                                     | 0.0%                                                    | 3,300,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Power Electrification at Ringim General Hospital     | 3,300,000.00         | -                   | -                                     | 0.0%                                                    | 3,300,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Power Electrification at Birnin Kudu General         | 3,390,000.00         | -                   | -                                     | 0.0%                                                    | 3,390,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Power at Government Institutions and MDAs            | 500,000,000.00       | 205,929,711.27      | 205,929,711.27                        | 41.2%                                                   | 294,070,288.73                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Bulangu Cottage Hospital             | 9,900,000.00         | -                   | -                                     | 0.0%                                                    | 9,900,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Ringim General Hospital              | 9,900,000.00         | -                   | -                                     | 0.0%                                                    | 9,900,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Birnin Kudu General Hospital         | 9,900,000.00         | -                   | -                                     | 0.0%                                                    | 9,900,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Power Electrification at Kazaure Specialist Hospital | 5,800,000.00         | -                   | -                                     | 0.0%                                                    | 5,800,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Power Electrification at Hadejia Specialist Hospital | 5,800,000.00         | -                   | -                                     | 0.0%                                                    | 5,800,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Sara Market                          | 1,900,000.00         | -                   | -                                     | 0.0%                                                    | 1,900,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Maigatari Market                     | 1,900,000.00         | -                   | -                                     | 0.0%                                                    | 1,900,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Gujugu Market                        | 1,900,000.00         | -                   | -                                     | 0.0%                                                    | 1,900,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Power Electrification at Nomadic Primary and         | 1,460,000.00         | -                   | -                                     | 0.0%                                                    | 1,460,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Nomadic Primary and Junior Schools   | 1,900,000.00         | -                   | -                                     | 0.0%                                                    | 1,900,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Power Electrification at JTV Headquarter             | 1,580,000.00         | -                   | -                                     | 0.0%                                                    | 1,580,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Power Electrification at JTV Booster Station         | 1,580,000.00         | -                   | -                                     | 0.0%                                                    | 1,580,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Power Electrification at JTV Booster Station Gumel   | 1,580,000.00         | -                   | -                                     | 0.0%                                                    | 1,580,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Power Electrification at JTV Booster Station         | 1,580,000.00         | -                   | -                                     | 0.0%                                                    | 1,580,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of solar Security Lights at Bama Academy                      | 1,580,000.00         | -                   | -                                     | 0.0%                                                    | 1,580,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Khadija University Majia             | 3,900,000.00         | -                   | -                                     | 0.0%                                                    | 3,900,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at NYSC Orientation Camp Dutse          | 7,400,000.00         | -                   | -                                     | 0.0%                                                    | 7,400,000.00                      |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description         | Project Description                                                                       | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|---------------------------------------------|-------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Dutse Stadium                       | 7,400,000.00         | -                   | -                                     | 0.0%                                                    | 7,400,000.00                      |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Power Electrification at Hospitals across the State | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Power Electrification at Schools across the State   | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Electrification of Hospitals across the State                                             | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Electrification of Schools across the State                                               | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Construction and Installation of Solar power and Streetlight in other Government MDAs     | 314,880,000.00       | -                   | -                                     | 0.0%                                                    | 314,880,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Electrification connection to the Jigawa Mini SAPZ                                        | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Power at the Jigawa Television Authority Booster    | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Provision of comprehensive solar scheme at admin and academic blocks of College of        | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at DanModi Housing Estates Kazaure     | 68,000,000.00        | -                   | -                                     | 0.0%                                                    | 68,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at DanModi Housing Estates Ringim      | 68,000,000.00        | -                   | -                                     | 0.0%                                                    | 68,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at DanModi Housing Estates Gumel       | 68,000,000.00        | -                   | -                                     | 0.0%                                                    | 68,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at DanModi Housing Estates Maigatari   | 68,000,000.00        | -                   | -                                     | 0.0%                                                    | 68,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at DanModi Housing Estates Babura      | 68,000,000.00        | -                   | -                                     | 0.0%                                                    | 68,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at DanModi Housing Estates Hadejia     | 68,000,000.00        | -                   | -                                     | 0.0%                                                    | 68,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at DanModi Housing Estates Kafin       | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at DanModi Housing Estates Birnin      | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Aujara and Harbo Township Road      | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Assalam University Road Network     | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Bulangu Township Road               | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Dansure Township Road               | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Faqam Township Road                 | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Gandun Sarki Township Road          | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Sankara Township Road               | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Sabon Garin Yaya and Kwalam         | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Wurno Township Road                 | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Kwalam Township Road                | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Danmodi Housing Estate Dutse        | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 023100100100 - Ministry of Power and Energy | Procurement and Installation of Solar Streetlights at Other selected Urban Areas          | 192,000,000.00       | -                   | -                                     | 0.0%                                                    | 192,000,000.00                    |                  |                             |
| 023100200100 - Rural Electricity Board      | Purchase of 1No Toyota Hilux as utility vehicle for the board                             | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 023100200100 - Rural Electricity Board      | Purchase of Toyota Camry 2017 Model                                                       | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification Project of Electricity at Kargo Dilake Village Dutse LGA                  | 98,500,000.00        | -                   | -                                     | 0.0%                                                    | 98,500,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Extension of Electricity at Umamall Qtrs in Dutse LGA                                     | 80,550,000.00        | -                   | -                                     | 0.0%                                                    | 80,550,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification Project at Shada Village in Gwiwa LGA                                     | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification Project at Yarkiriya Village in Baabura LGA                               | 125,500,000.00       | -                   | -                                     | 0.0%                                                    | 125,500,000.00                    |                  |                             |
| 023100200100 - Rural Electricity Board      | Extension of Electricity at Tarkiyar Iju Village in Kazaure LGA                           | 75,000,000.00        | -                   | -                                     | 0.0%                                                    | 75,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification Project at Gomari Village in Birniwa LGA                                  | 140,850,000.00       | -                   | -                                     | 0.0%                                                    | 140,850,000.00                    |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification Project at Ajura Village in Garki LGA                                     | 154,600,000.00       | -                   | -                                     | 0.0%                                                    | 154,600,000.00                    |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification Project at Nagwamitse Village in Sule Tankarkar LGA                       | 145,000,000.00       | -                   | -                                     | 0.0%                                                    | 145,000,000.00                    |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification project of Kachakam Tashena in Malam Madori                               | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification project at selected communities under 2025 outstanding Constituency       | 62,000,000.00        | -                   | 26,614.26                             | 0.0%                                                    | 61,973,385.74                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification project at selected communities under 2026 Constituency Projects          | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Extension of Electricity at Sabuwar Takur Qtrs. in Dutse L.G.A                            | 58,075,000.00        | 135,457,576.50      | 135,457,576.50                        | 233.2%                                                  | 77,382,576.50                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Extension of Electricity at Dangan Tsaure Qtrs. in Dutse L.G.A                            | 50,800,000.00        | -                   | 110,090,533.48                        | 216.7%                                                  | 59,290,533.48                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Extension of Electricity at Godiya Miyetti New Layout Qtrs. in Dutse L.G.A                | 45,850,000.00        | -                   | 82,156,537.55                         | 179.2%                                                  | 36,306,537.55                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Extension of Electricity at Bulori Qtrs. in Dutse L.G.A                                   | 50,000,000.00        | 111,557,515.80      | 163,515,632.05                        | 327.0%                                                  | 113,515,632.05                    |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification Project at Ajura Village in Kafin Hausa L.G.A                             | 42,500,000.00        | 186,433,111.14      | 186,433,111.14                        | 438.7%                                                  | 143,933,111.14                    |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification Project at Tyamiyar Kwance Village in Babura L.G.A                        | 75,800,000.00        | -                   | -                                     | 0.0%                                                    | 75,800,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification Project Gwari Village in Miga L.G.A                                       | 85,000,000.00        | -                   | 211,326,967.27                        | 248.6%                                                  | 126,326,967.27                    |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification Project at Mega school Dutse in Dutse LGA                                 | 35,000,000.00        | 79,060,358.51       | 79,060,358.51                         | 225.9%                                                  | 44,060,358.51                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Rehabilitation of Electrification Project Wuro in Birnin Kudu L.G.A                       | 48,500,000.00        | -                   | 146,753,037.78                        | 302.6%                                                  | 98,253,037.78                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Interpolling of 33KV Intertown Connection ITC Line from Kwanar Dindu Bulangu Town         | 78,950,000.00        | 79,140,492.19       | 79,140,492.19                         | 100.2%                                                  | 190,492.19                        |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification Project at Khadija University Majia in Taura L.G.A.                       | 78,825,000.00        | -                   | 63,451,900.39                         | 80.5%                                                   | 15,373,099.61                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Extension of Electricity at Taura Town in Taura L.G.A.                                    | 56,500,000.00        | 156,120,054.06      | 156,120,054.06                        | 276.3%                                                  | 99,620,054.06                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Completion of Electrification Project at Matsa Village in Mallam Madori L.G.A             | 45,650,000.00        | -                   | -                                     | 0.0%                                                    | 45,650,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Completion of 33kv Inter Town Connection (ITC) line from Gagarawa - Madaka Village        | 65,800,000.00        | 200,441,284.45      | 200,441,284.45                        | 304.6%                                                  | 134,641,284.45                    |                  |                             |
| 023100200100 - Rural Electricity Board      | Rehabilitation of Bosuwa Electrification Project in Magatari LGA                          | 35,000,000.00        | -                   | 23,026,355.28                         | 65.8%                                                   | 11,973,644.72                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Recovering 33kv ITC line Materials from Gujunku - Dabi in Taura /Ringim LGA               | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Rehabilitation of Electrification projects for Dingaya Village in Gwaram LGA              | 150,250,000.00       | -                   | -                                     | 0.0%                                                    | 150,250,000.00                    |                  |                             |
| 023100200100 - Rural Electricity Board      | Extension of Electrification at Kanya Babba Gabas in Babura LGA                           | 42,000,000.00        | -                   | 49,033,202.20                         | 116.7%                                                  | 7,033,202.20                      |                  |                             |
| 023100200100 - Rural Electricity Board      | Rehabilitation of Electrification projects at Farin Dutse Village in Gwaram LGA           | 55,000,000.00        | -                   | -                                     | 0.0%                                                    | 55,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Replacement of Severely Cracked Poles along Gumel Sule Tankarkar - Yandamo                | 12,500,000.00        | -                   | -                                     | 0.0%                                                    | 12,500,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Rehabilitation of 33KV ITC Line from Ad Lafiya - Karkarna - Rumuna - Ringim in            | 33,000,000.00        | -                   | 64,747,858.89                         | 196.2%                                                  | 31,747,858.89                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification Project for Dutse Housing Estate Phase I in Dutse LGA                     | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification Project for Babura Housing Estate Phase I in Babura LGA                   | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification Project for Ringim Housing Estate Phase I in Ringim LGA                   | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification Project for Gumel Housing Estate Phase I in Gumel LGA                     | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board      | Electrification Project for Kazaure Housing Estate Phase I in Kazaure LGA                 | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |

Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description          | Project Description                                                                       | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|----------------------------------------------|-------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 023100200100 - Rural Electricity Board       | Electrification Project for Birnin Kudu Housing Estate Phase I in Birnin Kudu LGA         | 35,000,000.00        | -                   | 82,469,192.39                         | 235.6%                                                  | - 47,469,192.39                   |                  |                             |
| 023100200100 - Rural Electricity Board       | Electrification Project for Gumel road Housing Estate Phase I Hadejia in Hadejia LGA      | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board       | Electrification Project for Nguru road Housing Estate Phase I Hadejia in Hadejia LGA      | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board       | Electrification Project for Kafin Hausa Housing Estate Phase I in Kafin Hausa LGA         | 35,000,000.00        | -                   | 9,525,574.02                          | 27.2%                                                   | 25,474,425.98                     |                  |                             |
| 023100200100 - Rural Electricity Board       | Construction of 33KVA ITC Line from Majia - Ringim in Taura/Ringim LGA                    | 245,000,000.00       | -                   | -                                     | 0.0%                                                    | 245,000,000.00                    |                  |                             |
| 023100200100 - Rural Electricity Board       | Construction of 33KVA ITC Line from Ringim - Dabi in Ringim LGA                           | 270,000,000.00       | -                   | 87,865,412.82                         | 32.5%                                                   | 182,134,587.18                    |                  |                             |
| 023100200100 - Rural Electricity Board       | Rehabilitation of Electrification Project from Gada - Unguwar Yarima - Dandi in Kazaure   | 113,000,000.00       | -                   | -                                     | 0.0%                                                    | 113,000,000.00                    |                  |                             |
| 023100200100 - Rural Electricity Board       | Rehabilitation of Electrification Project from Bulangu - Tuminlira Village in Kafin Hausa | 95,000,000.00        | -                   | -                                     | 0.0%                                                    | 95,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board       | Rehabilitation of Electrification Project from Gioliny - Batalli in Babura LGA            | 117,000,000.00       | -                   | -                                     | 0.0%                                                    | 117,000,000.00                    |                  |                             |
| 023100200100 - Rural Electricity Board       | Rehabilitation of Electrification Project at Gagara Village in Gumel LGA                  | 45,000,000.00        | -                   | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board       | Rehabilitation of Electrification Project at Balarabe Village in Megatari LGA             | 104,000,000.00       | -                   | -                                     | 0.0%                                                    | 104,000,000.00                    |                  |                             |
| 023100200100 - Rural Electricity Board       | Completion of Electrification Project from Wadugur Village in Ringim LGA                  | 106,000,000.00       | -                   | -                                     | 0.0%                                                    | 106,000,000.00                    |                  |                             |
| 023100200100 - Rural Electricity Board       | Extension of Electricity at Sabon Gida Qtrs. In Ringim LGA                                | 85,000,000.00        | -                   | -                                     | 0.0%                                                    | 85,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board       | Purchase of 10Nos Transformers across the State                                           | 195,000,000.00       | 280,929,571.26      | 280,929,571.26                        | 144.1%                                                  | - 85,929,571.26                   |                  |                             |
| 023100200100 - Rural Electricity Board       | Repair of 10Nos Transformers across the State                                             | 40,000,000.00        | -                   | 44,006,866.53                         | 110.0%                                                  | - 4,006,866.53                    |                  |                             |
| 023100200100 - Rural Electricity Board       | Extension of Electricity at Sarkin Yaki Qtrs. In Hadejia LGA                              | 85,000,000.00        | -                   | -                                     | 0.0%                                                    | 85,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board       | Procurement of 500kv Transformer at Old Governor's House (Khandahar)                      | 45,000,000.00        | -                   | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board       | Extension of Electricity at Kila in Gwaram L.G.A                                          | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board       | Rehabilitation of Ajaura Electrification                                                  | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023100200100 - Rural Electricity Board       | Electrification Project for Dutse Housing Estate Phase II in Dutse LGA                    | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board       | Electrification Project for Babura Housing EstatePhase II in Babura LGA                   | 18,750,000.00        | -                   | 84,123,436.78                         | 448.7%                                                  | - 65,373,436.78                   |                  |                             |
| 023100200100 - Rural Electricity Board       | Electrification Project for Ringim Hosing Estate Phase II in Ringim LGA                   | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board       | Electrification Project for Gumel Housing Estate Phase II in Gumel LGA                    | 18,750,000.00        | -                   | -                                     | 0.0%                                                    | 18,750,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board       | Electrification Project for Kazaure Housing Estate Phase II in Kazaure LGA                | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board       | Electrification Project for Kafin Hausa Housing Estate Phase II in Kafin Hausa LGA        | 18,750,000.00        | -                   | -                                     | 0.0%                                                    | 18,750,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board       | Electrification Project for Birnin Kudu Housing Estate Phase II in Birnin Kudu LGA        | 18,750,000.00        | -                   | -                                     | 0.0%                                                    | 18,750,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board       | Electrification Project for Gumel road Housing Estate Phase II Hadejia in Hadejia LGA     | 18,750,000.00        | -                   | -                                     | 0.0%                                                    | 18,750,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board       | Electrification Project for Nguru road Housing Estate Phase II Hadejia in Hadejia LGA     | 18,750,000.00        | -                   | -                                     | 0.0%                                                    | 18,750,000.00                     |                  |                             |
| 023100200100 - Rural Electricity Board       | Other Electrification Projects                                                            | 12,500,000.00        | -                   | 173,629,317.19                        | 1389.0%                                                 | - 161,129,317.19                  |                  |                             |
| 023100300100 - Alternative Energy Agency     | Procurement and Installation of solar power under 2026 constituency project               | 877,032,000.00       | -                   | 166,366,359.84                        | 19.0%                                                   | 710,665,640.16                    |                  |                             |
| 023100300100 - Alternative Energy Agency     | Procurement and Installation of solar power under 2025 outstanding constituency           | 973,552,000.00       | -                   | -                                     | 0.0%                                                    | 973,552,000.00                    |                  |                             |
| 023100300100 - Alternative Energy Agency     | Installation of standalone streetlight at some selected existing solar model villages     | 945,000,000.00       | -                   | -                                     | 0.0%                                                    | 945,000,000.00                    |                  |                             |
| 023100300100 - Alternative Energy Agency     | Fabrication of 40,000units of clean cook stoves for the sustainable environment           | 136,000,000.00       | -                   | -                                     | 0.0%                                                    | 136,000,000.00                    |                  |                             |
| 023100300100 - Alternative Energy Agency     | Replacement/Installation of 200no. standalone streetlight at some selected existing       | 21,750,000.00        | -                   | -                                     | 0.0%                                                    | 21,750,000.00                     |                  |                             |
| 023100300100 - Alternative Energy Agency     | Provision of 60Nos. solar flood light to some selected Tsangaya Schools across the State  | 178,000,000.00       | -                   | -                                     | 0.0%                                                    | 178,000,000.00                    |                  |                             |
| 023100300100 - Alternative Energy Agency     | Development of M&E Data Base                                                              | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 023100300100 - Alternative Energy Agency     | Solar electrification power System of 3no. remote villages, OGS policy implementation     | 450,000,000.00       | -                   | 183,651,305.78                        | 40.8%                                                   | 266,348,694.22                    |                  |                             |
| 023100300100 - Alternative Energy Agency     | Renovation of 30no. Microenterprises Shops and Boreholes                                  | 145,000,000.00       | -                   | -                                     | 0.0%                                                    | 145,000,000.00                    |                  |                             |
| 023100300100 - Alternative Energy Agency     | Installation of Solar Power at 2no. Mosques(Block A and B) of New State Secretariat       | 96,970,000.00        | -                   | -                                     | 0.0%                                                    | 96,970,000.00                     |                  |                             |
| 023100300100 - Alternative Energy Agency     | Procurement of briquette mauling machine for the production of briquette fuel wood        | 76,000,000.00        | -                   | -                                     | 0.0%                                                    | 76,000,000.00                     |                  |                             |
| 023100300100 - Alternative Energy Agency     | Procurement of Clean cook stove for the parboil rice milling                              | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 023100300100 - Alternative Energy Agency     | Procurement of 1no. Toyota Hilux for project inspection                                   | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |                  |                             |
| 023400100100 - Ministry of Works & Transport | Construction of Bridge at Kudai                                                           | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport | Construction of Bridge at S/Garin yawa - N500.0 billion;                                  | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport | Construction of culvert under the 2026 Constituency Projects                              | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 023400100100 - Ministry of Works & Transport | Construction of Box Culvert across the State                                              | 1,000,000,000.00     | 150,057,537.44      | 1,096,457,452.41                      | 109.6%                                                  | - 96,457,452.41                   |                  |                             |
| 023400100100 - Ministry of Works & Transport | construction of Concrete bridge at Jekarade irrigation scheme                             | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |                  |                             |
| 023400100100 - Ministry of Works & Transport | Continuation for the upgrading Of Rural (Feeder) at Auyo - Ayama II, Kwanarduzau-         | 15,000,000,000.00    | 1,044,531,915.52    | 9,798,839,384.60                      | 65.3%                                                   | 5,201,160,615.40                  |                  |                             |
| 023400100100 - Ministry of Works & Transport | Commencement for the pgrading Of Rural (Feeder) at Kudai-Ruru-Sakwaya with Spur to        | 10,000,000,000.00    | 821,304,986.20      | 821,304,986.20                        | 8.2%                                                    | 9,178,695,013.80                  |                  |                             |
| 023400100100 - Ministry of Works & Transport | Road Consultancies - supervision and consultancy services of road projects across the     | 2,000,000,000.00     | 358,334,516.17      | 546,681,288.92                        | 27.3%                                                   | 1,453,318,711.08                  |                  |                             |
| 023400100100 - Ministry of Works & Transport | Construction of Limawa - Warwade - Jidawa - Sakwaya - Dutse Road                          | 2,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,000,000,000.00                  |                  |                             |
| 023400100100 - Ministry of Works & Transport | Construction of Girmbo - Gantsa - Sara Road                                               | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport | Construction of State Capital Road Networks, Dutse                                        | 6,500,000,000.00     | 850,038,232.35      | 7,036,341,829.87                      | 108.3%                                                  | - 536,341,829.87                  |                  |                             |
| 023400100100 - Ministry of Works & Transport | Construction of Township Roads across the State                                           | 15,000,000,000.00    | 2,085,500,529.87    | 6,224,522,009.22                      | 41.5%                                                   | 8,775,477,990.78                  |                  |                             |
| 023400100100 - Ministry of Works & Transport | Construction of Feeder Roads at Chuwasu-Chakwalkwaiwa-Zangon Maje Feeder Road,            | 24,000,000,000.00    | 2,873,448,972.44    | 4,727,160,378.32                      | 19.7%                                                   | 19,272,839,621.68                 |                  |                             |
| 023400100100 - Ministry of Works & Transport | Construction of Dutse Airport Facilities                                                  | 602,000,000.00       | -                   | -                                     | 0.0%                                                    | 602,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport | Renovation of Airport Infrastructure inline with MOUs Agreement                           | 550,000,000.00       | 27,420,000.00       | 27,420,000.00                         | 5.0%                                                    | 522,580,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport | Construction of Cargo terminal phase I                                                    | 700,000,000.00       | -                   | -                                     | 0.0%                                                    | 700,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport | Procurement of Airport operational facilities                                             | 450,000,000.00       | -                   | -                                     | 0.0%                                                    | 450,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport | Procurement of computers and other accessories for the State driving school Birnin Kudu   | 50,500,000.00        | -                   | -                                     | 0.0%                                                    | 50,500,000.00                     |                  |                             |
| 023400100100 - Ministry of Works & Transport | Purchase of Operational Vehicle for Vehicle Inspection Office Operations                  | 55,500,000.00        | -                   | -                                     | 0.0%                                                    | 55,500,000.00                     |                  |                             |
| 023400100100 - Ministry of Works & Transport | Purchase of 2No. Training Vehicles                                                        | 28,000,000.00        | -                   | -                                     | 0.0%                                                    | 28,000,000.00                     |                  |                             |
| 023400100100 - Ministry of Works & Transport | Rehabilitation of 2no. patrol vehicles                                                    | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 023400100100 - Ministry of Works & Transport | Procurement of 3no. of towing vehicles                                                    | 90,000,000.00        | -                   | -                                     | 0.0%                                                    | 90,000,000.00                     |                  |                             |
| 023400100100 - Ministry of Works & Transport | Procurement of Security gadgets and other Education Learning Equipment                    | 15,000,000.00        | 1,500,000.00        | 1,500,000.00                          | 10.0%                                                   | 13,500,000.00                     |                  |                             |
| 023400100100 - Ministry of Works & Transport | Renovation of VIOs Zonal Office                                                           | 30,000,000.00        | -                   | 2,041,293.82                          | 6.8%                                                    | 27,958,706.18                     |                  |                             |
| 023400100100 - Ministry of Works & Transport | Construction of Farun Daba - Maitsani - Ba'auzini - Kafin Chiroma - Gallu Babba - Gallu   | 4,000,000,000.00     | 505,179,841.00      | 505,179,841.00                        | 12.6%                                                   | 3,494,820,159.00                  |                  |                             |
| 023400100100 - Ministry of Works & Transport | Constnction of Hadejia - Garun Gabas Road                                                 | 2,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,500,000,000.00                  |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description            | Project Description                                                                      | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|------------------------------------------------|------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 023400100100 - Ministry of Works & Transport   | Construction of Maigatari - Babura Road                                                  | 10,000,000,000.00    | -                   | -                                     | 0.0%                                                    | 10,000,000,000.00                 |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Arbus - Giribobo Road                                                    | 6,000,000,000.00     | 991,253,298.53      | 2,764,357,970.67                      | 46.1%                                                   | 3,235,642,029.33                  |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Dundubus - Yanjaji - Wangara - Gidan Maidaru Road                        | 4,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 4,000,000,000.00                  |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Kuka Yasku - Malam Abba - Katuka - Garin Kwalandi Road                   | 6,000,000,000.00     | 983,827,923.74      | 3,886,327,486.68                      | 64.8%                                                   | 2,113,672,513.32                  |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Kwanar Idonduna - Kadawawa - Gangawa - Nahuce - Kwanar Olayinka          | 5,000,000,000.00     | 1,275,573,000.00    | 1,275,573,000.00                      | 25.5%                                                   | 3,724,427,000.00                  |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Upgrading of surface dressing to Asphalt Overlay                                         | 12,000,000,000.00    | 1,064,026,563.42    | 3,049,649,493.00                      | 25.4%                                                   | 8,950,350,507.00                  |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Access Roads at Education Institutes                                     | 2,200,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,200,000,000.00                  |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Galadi - Turbus - Jarkasa - Kuka Yasku - Jajeri Road                     | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Link Access Road for Jigawa Mini SAPZ dedicated to Wheat, Soybean,       | 1,200,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,200,000,000.00                  |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Road Networks and Drainages Phase II at College of Health Science and    | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of 3 Span Bridge at Jekarade Irrigation Scheme                              | 3,430,000,000.00     | -                   | -                                     | 0.0%                                                    | 3,430,000,000.00                  |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of 3.5km road at EPZ, Fanisau Housing Estate, Ringim Housing Estate,        | 4,370,000,000.00     | -                   | 28,877,992.84                         | 0.7%                                                    | 4,341,122,007.16                  |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Kafin Hausa - Gafasa - Jabo Road                                         | 2,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,000,000,000.00                  |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Gidan Tilo - Kargo - Fake - Gidan Baye Road                              | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Kore - Garin Chiroma - Yalawa - Makerabu Road                            | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Sule Tankarkar - Sarkin Gandu Road                                       | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Harbo Tsohuwa - Mai Yadiya - Fulatan - Gilima Road                       | 2,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,000,000,000.00                  |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Garin Kailu - Majingini - Maimazari - Dantuwo - Hannun Giwa -            | 2,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,000,000,000.00                  |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Sule Tankarkar - Bango - Gago - Dangwanki Road                           | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Danzomo - Banaga - Danladi Gumel with spur to Takatsaba Road             | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Masaya - Lafiya - Tukuda Road                                            | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Hadejia Road - Abakura Road                                              | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Gidan Tilo - Madobi Road                                                 | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Masama - Gikacocini Road                                                 | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Sabon Gidan Kwatalla - Unik Gana Road                                    | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Kawaye Unguwar Maina Road                                                | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Construction of Kwanar Baturiya - kalgwai - Ayama - Safa - K/Hausa       | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Kagadama-Barije - Bashe Road                                             | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Bultuwa - Kubuna Road                                                    | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Karanjau - Yayarin Tukur - K/Madaki - Yelwa Road                         | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Guri - Lafiya Road                                                       | 2,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,000,000,000.00                  |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Construction of Dolen Kwana - Dagaceri - Kupsa Road                      | 2,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,000,000,000.00                  |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Anchau - Jabarna - Magama - Kanwa Road                                   | 2,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,000,000,000.00                  |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Dakayyawa - Dakido - Malam Madori Road                                   | 2,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,000,000,000.00                  |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Auyo - Gatafa - Ganuwar Kuka Road                                        | 2,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,000,000,000.00                  |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Yankwashi-Zoto Road,                                                     | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Garin Malan -Dibda Gaduwa-Damagi-Takazza Road Construction of            | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Guri                                                                     | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Karkama - Gwarta Road                                                    | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Gwiwa - Daurawa - Shafe Road                                             | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Nanimawa - Tsaye - Tsaunin Manu Road                                     | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Fagam - Woso zaka - Woso Barwo - Mana - Garko - Kumbotsa Boader          | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400100100 - Ministry of Works & Transport   | Construction of Dunsuza - Shetari - Kalaqari - Shabiri - Tsalliya - Danfusan - Ruba Road | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Purchase of 1nos Utility Motor Vehicles (Hilux) for Projects Inspection                  | 120,000,000.00       | -                   | -                                     | 0.0%                                                    | 120,000,000.00                    |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Procurement of Hand roller                                                               | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Rehabilitation of Arawa - Baturiya - Chap chapno - Kadira - Guri Road                    | 3,000,000,000.00     | -                   | 594,625,435.45                        | 19.8%                                                   | 2,405,374,564.55                  |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Rehabilitation of Zakirai (Kano state boarder) - Gujurgu- Hadejia Road/Aphalt Overlay    | 1,600,000,000.00     | 1,273,987,110.34    | 1,273,987,110.34                      | 79.6%                                                   | 326,012,889.66                    |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Rehabilitation of Andaza - Gadewa - Aujara Road                                          | 518,000,000.00       | -                   | 261,424,291.03                        | 50.5%                                                   | 256,575,708.97                    |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Construction of 2No. Bridges Along Gwaram Basirka Road                                   | 1,700,000,000.00     | 818,538,540.86      | 818,538,540.86                        | 48.1%                                                   | 881,461,459.14                    |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Monitoring and Evaluation of Road Rehabilitation Projects (Consultant)                   | 101,000,000.00       | 16,569,332.75       | 82,765,463.86                         | 81.9%                                                   | 18,234,536.14                     |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Rehabilitation of Roundabout - General Hospital Bulangu                                  | 200,000,000.00       | -                   | 437,279,068.87                        | 218.6%                                                  | 237,279,068.87                    |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Rehabilitation of Malam Madori - Munkawo - Dolen Kwana - Birniwa Road                    | 240,000,000.00       | -                   | -                                     | 0.0%                                                    | 240,000,000.00                    |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Curves Realignment and Asphalt Overlay of Balago - Auno - Kafin Hausa Road               | 2,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,500,000,000.00                  |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Rehabilitation of Hadejia - Gudiccin - Aguyaka Road                                      | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Rehabilitation of Gwaram - Warji                                                         | 1,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,500,000,000.00                  |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Rehabilitation of Gwaram -Basirka Road                                                   | 1,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,500,000,000.00                  |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Rehabilitation of Kila - Bodinga - Tsangarwa - Maruta - Zandam Naqogo - Sabuwar          | 5,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 5,000,000,000.00                  |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Rehabilitation of Kazaure - Roni - Katsina State Boarder Road                            | 1,000,000,000.00     | -                   | 1,140,669,707.23                      | 114.1%                                                  | 140,669,707.23                    |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Rehabilitation of Ringim - Suntilmawa - Chachai Road                                     | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Rehabilitation of Yalo - Unuwar Jibrin Feeder Road                                       | 150,000,000.00       | 130,295,580.43      | 223,037,348.86                        | 148.7%                                                  | 73,037,348.86                     |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Rehabilitation of Kwanar Madobi - Madabi Feeder Road - Tijjiyo - Ahoto Feeder Road       | 1,500,000,000.00     | -                   | 460,679,333.63                        | 30.7%                                                   | 1,039,320,666.37                  |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Rehabilitation of Malam Madori - Dakido Feeder Road                                      | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Rehabilitation of Madachi - Garin - Alaye - Jibori - Nguru Road                          | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Rehabilitation of Sakawa - Kudal Feeder Road                                             | 100,000,000.00       | 260,513,172.24      | 399,148,589.18                        | 399.1%                                                  | 299,148,589.18                    |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Rehabilitation of Kiyako - Zarena - Shungurin Road                                       | 1,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,500,000,000.00                  |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Rehabilitation of Sakawa                                                                 | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Purchase of automatic traffic census Counter                                             | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency | Purchase and installation of Geo Smart - JIRMA                                           | 105,000,000.00       | -                   | -                                     | 0.0%                                                    | 105,000,000.00                    |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                     | Project Description                                                                       | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|---------------------------------------------------------|-------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 023400400100 - Jigawa Roads Maintenance Agency          | Rehabilitation of 200m Road and 1.2km Drain at Dubantu Hadejia                            | 200,000,000.00       | -                   | 418,537,096.81                        | 209.3%                                                  | - 218,537,096.81                  |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency          | Rehabilitation of Maje Road - Gawuna - Shagari - Qtrs Road                                | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 023400400100 - Jigawa Roads Maintenance Agency          | Rehabilitation of Birnin kudu Township Road                                               | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |                  |                             |
| 023800100100 - Ministry of Budget and Economic Planning | Rehabilitation of Budget Conference Room                                                  | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 023800100100 - Ministry of Budget and Economic Planning | Procurement of 4no. Projectors Digital Plug and Play Model                                | 1,000,000.00         | -                   | -                                     | 0.0%                                                    | 1,000,000.00                      |                  |                             |
| 023800100100 - Ministry of Budget and Economic Planning | Procurement of 3no. HP LaserJet 600 M602 Digital Printers                                 | 2,700,000.00         | -                   | -                                     | 0.0%                                                    | 2,700,000.00                      |                  |                             |
| 023800100100 - Ministry of Budget and Economic Planning | Conduct of Social and Economic Studies Research & Surveys. This also include support      | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 023800100100 - Ministry of Budget and Economic Planning | Procurement of 1no. Ultra-Wide Full HD IPS Monitor and Procurement of 1no. Computer       | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 023800100100 - Ministry of Budget and Economic Planning | Procurements of 20no. Computer Laptops for Budget Desk Officers across the Ministries     | 28,000,000.00        | -                   | -                                     | 0.0%                                                    | 28,000,000.00                     |                  |                             |
| 023800100100 - Ministry of Budget and Economic Planning | Procurement of 16no. Table and Chairs for the Upgrade of Budget Room to the               | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 023800100100 - Ministry of Budget and Economic Planning | Upgrade of Budget IPSAS Software and Review of State Chart of Account                     | 52,356,000.00        | -                   | -                                     | 0.0%                                                    | 52,356,000.00                     |                  |                             |
| 023800100100 - Ministry of Budget and Economic Planning | Coordination and Monitoring of Sustainable Development Goals (SDG) programmes and         | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 023800100100 - Ministry of Budget and Economic Planning | Development of State Social Register to achieve wider coverage for social investment      | 700,000,000.00       | -                   | -                                     | 0.0%                                                    | 700,000,000.00                    |                  |                             |
| 023800100100 - Ministry of Budget and Economic Planning | Implementation of Nutrition Project (ANRIN 2.0) and supporting the State Steering         | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |                  |                             |
| 023800100100 - Ministry of Budget and Economic Planning | Monitoring and Evaluation of State and Public Expenditure Management Review               | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 023800100100 - Ministry of Budget and Economic Planning | Procurement of office furnitures across the various department of the Ministry            | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 023800100100 - Ministry of Budget and Economic Planning | Coordination and Monitoring of the Three (3) Result Areas Comprises; RA-I State Cash      | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 023800200100 - Jigawa State Bureau of Statistics (JSBS) | Conduct of Annual school census Survey                                                    | 245,000,000.00       | -                   | -                                     | 0.0%                                                    | 245,000,000.00                    |                  |                             |
| 023800200100 - Jigawa State Bureau of Statistics (JSBS) | Conduct of Growth Domestic Product (GDP) Survey                                           | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 023800200100 - Jigawa State Bureau of Statistics (JSBS) | Conduct of State Agricultural structure survey                                            | 55,000,000.00        | -                   | -                                     | 0.0%                                                    | 55,000,000.00                     |                  |                             |
| 023800200100 - Jigawa State Bureau of Statistics (JSBS) | Procurement of 2no. Toyota Corolla (foreign Used) 2013 model                              | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 023800200100 - Jigawa State Bureau of Statistics (JSBS) | Capacity Development (Hand Holding) for Enumerators for the various enumeration           | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 023800200100 - Jigawa State Bureau of Statistics (JSBS) | Conduct of SDG Indicator mapping                                                          | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 023800200100 - Jigawa State Bureau of Statistics (JSBS) | Development Integrated System of Administration Statistics ISAS                           | 65,000,000.00        | -                   | -                                     | 0.0%                                                    | 65,000,000.00                     |                  |                             |
| 023800200100 - Jigawa State Bureau of Statistics (JSBS) | Conduct of Nutrition and Mortality Survey                                                 | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 023800200100 - Jigawa State Bureau of Statistics (JSBS) | Conduct of Consumer Price Index (CPI) Survey                                              | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 023800200100 - Jigawa State Bureau of Statistics (JSBS) | Procurement Digital Devices for the Establishment Data Lab                                | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 023800200100 - Jigawa State Bureau of Statistics (JSBS) | Conduct of out of School Mapping                                                          | 150,000,000.00       | 966,200.00          | 42,130,200.00                         | 28.1%                                                   | 107,869,800.00                    |                  |                             |
| 023800400100 - Jigawa State Residents Identity          | Procurement of 1no. Toyota Camry 2020 model, Foreign Used                                 | 68,000,000.00        | -                   | -                                     | 0.0%                                                    | 68,000,000.00                     |                  |                             |
| 023800400100 - Jigawa State Residents Identity          | Procurement of 27no. HP Laptop Computer                                                   | 27,000,000.00        | -                   | -                                     | 0.0%                                                    | 27,000,000.00                     |                  |                             |
| 023800400100 - Jigawa State Residents Identity          | Procurement of 27no. of Desktop computers and HP LaserJet printers                        | 13,500,000.00        | -                   | -                                     | 0.0%                                                    | 13,500,000.00                     |                  |                             |
| 023800400100 - Jigawa State Residents Identity          | Procurement of Data storage Devices for establishment of Data centre                      | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 023800400100 - Jigawa State Residents Identity          | Procurement of 27no. finger print scanner                                                 | 13,500,000.00        | -                   | -                                     | 0.0%                                                    | 13,500,000.00                     |                  |                             |
| 023800400100 - Jigawa State Residents Identity          | Procurement of office furniture's for 27 LGAs                                             | 81,000,000.00        | -                   | -                                     | 0.0%                                                    | 81,000,000.00                     |                  |                             |
| 023800400100 - Jigawa State Residents Identity          | Development of Jigawa State Residents Registration Identity Management Software           | 250,000,000.00       | -                   | 86,271,500.00                         | 34.5%                                                   | 163,728,500.00                    |                  |                             |
| 023800500100 - Jigawa State Social Investment Program   | Provision for monitoring and evaluation of the Implementation of the Social Investment    | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 025200100100 - Ministry of Water Resources              | Monitoring of implementation of Open Defecation Free (ODF) Programme for                  | 30,000,000.00        | -                   | 1,390,000.00                          | 4.6%                                                    | 28,610,000.00                     |                  |                             |
| 025200100100 - Ministry of Water Resources              | Restructuring of WASH department in line with ODF sustainability requirement              | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 025200100100 - Ministry of Water Resources              | Procurement of Water Sanitation and Hygiene Facilities to Small and Medium Enterprises    | 150,000,000.00       | 131,437,568.00      | 131,437,568.00                        | 87.6%                                                   | 18,562,432.00                     |                  |                             |
| 025200100100 - Ministry of Water Resources              | Construction of water supply project and pipeline reticulations in Dutse and its environs | 500,000,000.00       | 445,332,178.03      | 445,332,178.03                        | 89.1%                                                   | 54,667,821.97                     |                  |                             |
| 025200100100 - Ministry of Water Resources              | Rehabilitation of 3 river Gauge Stations at Dabi, Hadin and Marmu, Likori, Kafin Hausa,   | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 025200100100 - Ministry of Water Resources              | Capacity Development of State (IWRMC), NGOs & CBOs, Water Users Association and           | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 025200100100 - Ministry of Water Resources              | Procurement of 1No. Brand new TOYOTA (Hummer) 18 seater Bus                               | 182,250,000.00       | 136,177,000.00      | 136,177,000.00                        | 74.7%                                                   | 46,073,000.00                     |                  |                             |
| 025200100100 - Ministry of Water Resources              | Procurement of 3no. Motorcycles for monitoring and evaluation                             | 6,000,000.00         | -                   | -                                     | 0.0%                                                    | 6,000,000.00                      |                  |                             |
| 025200100100 - Ministry of Water Resources              | Development of Integrated Water Sanitation Policy and Implementation of Initiatives       | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 025200100100 - Ministry of Water Resources              | Monitoring and supervision for Improvement of Water Supply and Quality Control            | 87,000,000.00        | -                   | 18,315,000.00                         | 21.1%                                                   | 68,685,000.00                     |                  |                             |
| 025200100100 - Ministry of Water Resources              | Construction of wall fence of 3no. Water Agencies at shuwarin to prevent encroachment     | 180,750,000.00       | -                   | -                                     | 0.0%                                                    | 180,750,000.00                    |                  |                             |
| 025200100100 - Ministry of Water Resources              | Capacity Development of water users across the state for the Sustainable Power,           | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 025200100100 - Ministry of Water Resources              | Procurement of 2No. Brand new TOYOTA Hilux 4 WD 2024 model                                | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 025200100100 - Ministry of Water Resources              | Procurement and installation of automatic gauge reading equipment's at Warwade Dam        | 7,500,000.00         | -                   | -                                     | 0.0%                                                    | 7,500,000.00                      |                  |                             |
| 025200100100 - Ministry of Water Resources              | Procurement and installation of automatic gauge reading equipment's at Birnin Kudu        | 7,500,000.00         | -                   | -                                     | 0.0%                                                    | 7,500,000.00                      |                  |                             |
| 025200100100 - Ministry of Water Resources              | Feasibility studies for desalting of Kafin Gana Reservoir                                 | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 025200100100 - Ministry of Water Resources              | Feasibility studies for desalting of Kuda Reservoir                                       | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 025200100100 - Ministry of Water Resources              | Manual channel clearance of outgrowth of shrubs from Ruwan Garai ponds, Garin Baro,       | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 025200100100 - Ministry of Water Resources              | Construction of Water Retention Dam in collaboration with FG                              | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 025200100100 - Ministry of Water Resources              | Procurement of 5No. Laptop computer system for monitoring and evaluation                  | 9,000,000.00         | -                   | -                                     | 0.0%                                                    | 9,000,000.00                      |                  |                             |
| 025200100100 - Ministry of Water Resources              | Monitoring and supervision of water supply, and sanitation projects                       | 23,426,000.00        | -                   | -                                     | 0.0%                                                    | 23,426,000.00                     |                  |                             |
| 025200100100 - Ministry of Water Resources              | Conduct of Water Sanitation and Hygiene Facilities                                        | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 025200100100 - Ministry of Water Resources              | Construction and Development of warwade irrigatin Scheme projects – N5.0 billion;         | 5,000,000,000.00     | 18,000,000.00       | 18,000,000.00                         | 0.4%                                                    | 4,982,000,000.00                  |                  |                             |
| 025200100100 - Ministry of Water Resources              | Construction and Development of Ayama koya irrigation Scheme Project – N5.0 billion;      | 5,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 5,000,000,000.00                  |                  |                             |
| 025200100100 - Ministry of Water Resources              | Rehabilitation of SPIN Project office blocks and others                                   | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Procurement of various 7no. batteries ranging from 75AH to 150AH for Water                | 5,000,000.00         | 4,500,000.00        | 4,500,000.00                          | 90.0%                                                   | 500,000.00                        |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Procurement of 10no. starters, 20no. Overload and 20no. chemical jointing kits            | 5,000,000.00         | 4,651,787.50        | 4,651,787.50                          | 93.0%                                                   | 348,212.50                        |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Rewinding of vertical booster pumps                                                       | 10,000,000.00        | 9,500,000.00        | 9,500,000.00                          | 95.0%                                                   | 500,000.00                        |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Construction of urban sanitation and hygiene in major parks and market in urban           | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Construction of water scheme for the newly construction Housing Estate                    | 500,000,000.00       | 14,722,125.00       | 485,657,076.10                        | 97.1%                                                   | 14,342,923.90                     |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Improvement of Water Supply Scheme In Local Govt. Headquarters                            | 474,700,000.00       | -                   | -                                     | 0.0%                                                    | 474,700,000.00                    |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Procurement of 1No. 4WD Toyota Hilux                                                      | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                     | Project Description                                                                    | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|---------------------------------------------------------|----------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 025210200100 - Jigawa state Water Board                 | Rehabilitation of Additional Boreholes for Existing Water Scheme                       | 601,000,000.00       | 247,586,783.00      | 247,586,783.00                        | 41.2%                                                   | 353,413,217.00                    |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Construction of FGN Supported 3rd National Urban Water Sector Reform Program           | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Reinforcement Of Birnin Kudu Regional Water Supply Schemes                             | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Reinforcement Of Kazaure Regional Water Supply Schemes                                 | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Construction of New Solar Water Supply Scheme in Urban Towns                           | 240,000,000.00       | 113,314,744.60      | 113,314,744.60                        | 47.2%                                                   | 126,685,255.40                    |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Conversion of Existing Motorize Boreholes & other Facilities to Solar powered schemes  | 116,787,000.00       | -                   | -                                     | 0.0%                                                    | 116,787,000.00                    |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Procurement of 12 nos of Computers/Laptop                                              | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Construction of Solar Powered Water Supply Scheme in Some Selected Basic Education     | 153,978,000.00       | -                   | -                                     | 0.0%                                                    | 153,978,000.00                    |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Construction of Solar Powered Water Supply Scheme at old Government House, Dutse       | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Construction of new solar scheme at Correctional Centre in Kiyawa Town                 | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Construction Water Supply scheme to the Jigawa Mini SAPZ                               | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Provision of water schemes at GDSTC Gumel                                              | 22,500,000.00        | -                   | -                                     | 0.0%                                                    | 22,500,000.00                     |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Provision of water schemes at GDSTC K/Hausa                                            | 22,500,000.00        | -                   | -                                     | 0.0%                                                    | 22,500,000.00                     |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Provision of water schemes at GDSSS Gumel                                              | 22,500,000.00        | -                   | -                                     | 0.0%                                                    | 22,500,000.00                     |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Provision of water schemes at GDSSS Ringim                                             | 22,500,000.00        | -                   | -                                     | 0.0%                                                    | 22,500,000.00                     |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Provision of water schemes at GDSSS Kazaure                                            | 22,500,000.00        | -                   | -                                     | 0.0%                                                    | 22,500,000.00                     |                  |                             |
| 025210200100 - Jigawa state Water Board                 | Provision of water schemes at GDSSS Gwaram                                             | 22,500,000.00        | -                   | -                                     | 0.0%                                                    | 22,500,000.00                     |                  |                             |
| 025210300100 - Rural Water Supply and Sanitation Agency | Procurement of Water and Sanitation Equipment under SME                                | 50,000,000.00        | 110,569,250.00      | 110,569,250.00                        | 221.1%                                                  | 60,569,250.00                     |                  |                             |
| 025210300100 - Rural Water Supply and Sanitation Agency | Renovation of 3No. Blocks of Office, Stores and Staff Quarters                         | 52,852,000.00        | -                   | -                                     | 0.0%                                                    | 52,852,000.00                     |                  |                             |
| 025210300100 - Rural Water Supply and Sanitation Agency | Rehabilitation of 2500No. hand pump borehole across the state                          | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 025210300100 - Rural Water Supply and Sanitation Agency | Capacity development on hygiene promoters for better nutritional status                | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 025210300100 - Rural Water Supply and Sanitation Agency | Rehabilitation of 50No. existing solar powered borehole                                | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 025210300100 - Rural Water Supply and Sanitation Agency | Construction of 30No. solar powered borehole                                           | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 025210300100 - Rural Water Supply and Sanitation Agency | Construction of 300No. Pour Flush Improved Latrines at Public Places and Institutions  | 450,000,000.00       | 65,859,638.50       | 65,859,638.50                         | 14.6%                                                   | 384,140,361.50                    |                  |                             |
| 025210300100 - Rural Water Supply and Sanitation Agency | Construction of Water facilities under 2025 outstanding constituency projects          | 716,169,000.00       | -                   | -                                     | 0.0%                                                    | 716,169,000.00                    |                  |                             |
| 025210300100 - Rural Water Supply and Sanitation Agency | Equipping of Water quality laboratory                                                  | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 025210300100 - Rural Water Supply and Sanitation Agency | Construction of 165No. hand pumps under state regular projects                         | 500,000,000.00       | -                   | 271,608,266.50                        | 54.3%                                                   | 228,391,733.50                    |                  |                             |
| 025210300100 - Rural Water Supply and Sanitation Agency | Conversion of 30No. hand pump boreholes to simple solar                                | 250,000,000.00       | 2,483,418.63        | 2,483,418.63                          | 1.0%                                                    | 247,516,581.37                    |                  |                             |
| 025210300100 - Rural Water Supply and Sanitation Agency | Construction of water supply Facilities under 2026 Constituency Projects               | 887,348,000.00       | 56,585,959.22       | 56,585,959.22                         | 6.4%                                                    | 830,762,040.78                    |                  |                             |
| 025210300100 - Rural Water Supply and Sanitation Agency | Procurement of 20 mobile toilets for temporary events and disaster relief              | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 025210300100 - Rural Water Supply and Sanitation Agency | Monitoring and Evaluation of ODP communities, public places and Institutions           | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 025210300100 - Rural Water Supply and Sanitation Agency | Capacity Development of 154 existing toilet business owners (TBOs) and artisan in LGAs | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 025210300100 - Rural Water Supply and Sanitation Agency | Identification and Capacity Development of 135 pit latrine emptier across state        | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 025210300100 - Rural Water Supply and Sanitation Agency | Water quality monitoring and surveillance through Implementation of water safety plan  | 85,000,000.00        | -                   | -                                     | 0.0%                                                    | 85,000,000.00                     |                  |                             |
| 025210400100 - Small Town Water Supply Agency           | Drilling of 30No. additional complete boreholes with accessories                       | 90,147,000.00        | -                   | -                                     | 0.0%                                                    | 90,147,000.00                     |                  |                             |
| 025210400100 - Small Town Water Supply Agency           | Rehabilitation of solar powered water supply schemes                                   | 1,000,000,000.00     | 212,298,380.00      | 212,298,380.00                        | 21.2%                                                   | 787,701,620.00                    |                  |                             |
| 025210400100 - Small Town Water Supply Agency           | Reinforcement /improvement of reticulation for 20 kilometer in 20 small towns          | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 025210400100 - Small Town Water Supply Agency           | Upgrading and Conversion of 37no. motorized water supply scheme to solar powered       | 1,115,000,000.00     | -                   | 101,740,659.19                        | 9.1%                                                    | 1,013,259,340.81                  |                  |                             |
| 025210400100 - Small Town Water Supply Agency           | Construction of 25no. new solar powered schemes across the 7no. zones                  | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 025210400100 - Small Town Water Supply Agency           | Construction of Water supply Facilities under 2025 outstanding constituency projects   | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 025210400100 - Small Town Water Supply Agency           | Commencement of Construction of Water supply Facilities under 2026 constituency        | 284,213,000.00       | -                   | -                                     | 0.0%                                                    | 284,213,000.00                    |                  |                             |
| 025210400100 - Small Town Water Supply Agency           | STOWA Water Supply Inventory, Planning, and M & E Activities: Establish WCAs in        | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 025210400100 - Small Town Water Supply Agency           | Capacity Development of technical personals on solar based installation and            | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 025210400100 - Small Town Water Supply Agency           | Procurement of 3No Toyota Corolla (Foreign Used) 2016 Model                            | 90,000,000.00        | -                   | -                                     | 0.0%                                                    | 90,000,000.00                     |                  |                             |
| 025210400100 - Small Town Water Supply Agency           | Construction of 3no. Public Convenience at small town.                                 | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Payments of compensation of acquired Lands and Structures for Developmental Projects   | 2,000,000,000.00     | -                   | 399,981,820.00                        | 20.0%                                                   | 1,600,018,180.00                  |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Digitalisation of Land Registration and Land Management Information System             | 100,000,000.00       | 75,999,049.99       | 109,641,499.99                        | 109.6%                                                  | 9,641,499.99                      |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Construction of beacons at Government acquired land across the State for the           | 100,000,000.00       | -                   | 26,251,000.00                         | 26.3%                                                   | 73,749,000.00                     |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Aerial Photography and Mapping                                                         | 50,560,000.00        | -                   | -                                     | 0.0%                                                    | 50,560,000.00                     |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Acquisition of Updated Topographical Maps                                              | 36,360,000.00        | -                   | -                                     | 0.0%                                                    | 36,360,000.00                     |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Development of Regional Master Plan                                                    | 65,000,000.00        | -                   | -                                     | 0.0%                                                    | 65,000,000.00                     |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Construction of land registry block phase ii                                           | 75,000,000.00        | -                   | 22,483,635.29                         | 30.0%                                                   | 52,516,364.71                     |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Construction of Deed registry block in Ministry phase ii                               | 90,000,000.00        | -                   | -                                     | 0.0%                                                    | 90,000,000.00                     |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Construction of GIS Building Ministry Headquarter                                      | 380,000,000.00       | -                   | 57,979,078.02                         | 15.3%                                                   | 322,020,921.98                    |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Construction of zonal land registry offices                                            | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Procurement of 1no. Slump Lorry Vehicles                                               | 150,000,000.00       | -                   | 4,998,547.70                          | 3.3%                                                    | 145,001,452.30                    |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Procurement of 1no. Motor Vehicle 18 Seater Bus                                        | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Field survey collection of old certificate and re-issue of new digitized certificate   | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Procurement of 100,000 sheets security printing paper                                  | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Continuation for the Digitisation of Survey and Land files and billing system          | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Procurement of 10No laptop computers                                                   | 7,000,000.00         | -                   | -                                     | 0.0%                                                    | 7,000,000.00                      |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Procurement of 10No 3in1 printers                                                      | 3,500,000.00         | -                   | -                                     | 0.0%                                                    | 3,500,000.00                      |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Procurement of smart ultra HD projector                                                | 1,200,000.00         | -                   | -                                     | 0.0%                                                    | 1,200,000.00                      |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Procurement of 78inch smart TV for projecting                                          | 4,500,000.00         | -                   | -                                     | 0.0%                                                    | 4,500,000.00                      |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Procurement of 30No Office chairs and tables                                           | 7,500,000.00         | -                   | -                                     | 0.0%                                                    | 7,500,000.00                      |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Procurement of 60No visitors chairs                                                    | 1,000,000.00         | -                   | -                                     | 0.0%                                                    | 1,000,000.00                      |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Procurement of 15No arm waiting chairs                                                 | 1,500,000.00         | -                   | -                                     | 0.0%                                                    | 1,500,000.00                      |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban &      | Procurement of 20 set Leather sessions chairs                                          | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |

Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                | Project Description                                                                       | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|----------------------------------------------------|-------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 026000100100 - Ministry of Lands, Housing, Urban & | Procurement of 50No office shelf                                                          | 17,000,000.00        | -                   | -                                     | 0.0%                                                    | 17,000,000.00                     |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban & | Procurement of 30No 15inch LG Fridge                                                      | 13,000,000.00        | -                   | -                                     | 0.0%                                                    | 13,000,000.00                     |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban & | Procurement of 50kva solar power                                                          | 55,000,000.00        | -                   | -                                     | 0.0%                                                    | 55,000,000.00                     |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban & | Procurement of 30No 32inch LG television                                                  | 13,000,000.00        | -                   | -                                     | 0.0%                                                    | 13,000,000.00                     |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban & | Construction of Incubation workshop Dutse                                                 | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban & | On-going Renovation of Technology Incubation Centre Dutse                                 | 36,000,000.00        | -                   | 4,756,875.50                          | 13.2%                                                   | 31,243,124.50                     |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban & | Continue Renovation of Dantata Housing Estate                                             | 25,000,000.00        | 102,631,334.48      | 102,631,334.48                        | 410.5%                                                  | 77,631,334.48                     |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban & | Commencement for the Construction of International conference centre at Dutse             | 44,000,000.00        | -                   | -                                     | 0.0%                                                    | 44,000,000.00                     |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban & | Construction of Chief of Staff House                                                      | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 026000100100 - Ministry of Lands, Housing, Urban & | Commencement for the Construction of SSA Offices in New Secretariat Dutse,                | 45,000,000.00        | -                   | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |                             |
| 026000200100 - Jigawa State Housing Authority      | Conduct the housing Numbering and street naming across the phase II Housing estate        | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 026000200100 - Jigawa State Housing Authority      | Procurement of 1no. toyota Hilux                                                          | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 026000200100 - Jigawa State Housing Authority      | Construction of 320no. unit of 3 Bedrooms and 230no. 2 bedrooms semi detached at          | 1,080,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,080,000,000.00                  |                  |                             |
| 026000200100 - Jigawa State Housing Authority      | Construction of 2 Bedroom Semi Detached and 3 Bedroom Detached Houses and wall            | 230,000,000.00       | -                   | -                                     | 0.0%                                                    | 230,000,000.00                    |                  |                             |
| 026000200100 - Jigawa State Housing Authority      | Renovation of Hydra form Houses at Justice Dahiru Mustapha Fanisau housing estates        | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 026000200100 - Jigawa State Housing Authority      | Completion of phase II Mass Housing Estate Phase II                                       | 10,500,000.00        | -                   | -                                     | 0.0%                                                    | 10,500,000.00                     |                  |                             |
| 026000200100 - Jigawa State Housing Authority      | Procurement of 1no. Toyota Hilux (Foreign Used) for project Monitoring N108m;             | 108,000,000.00       | -                   | -                                     | 0.0%                                                    | 108,000,000.00                    |                  |                             |
| 026000200100 - Jigawa State Housing Authority      | Construction of 11No. 5 daily prayers mosque at Dutse, Hadejia, Gumel, Ringim,            | 490,000,000.00       | -                   | -                                     | 0.0%                                                    | 490,000,000.00                    |                  |                             |
| 026000200100 - Jigawa State Housing Authority      | Purchase of Residential Building at Federal Ministry of works & Housing Dutse             | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 026000300100 - Urban Development Board             | Development of Babura Master Plan, and Review of Taura Gumel, Hadejia, Kazaure,           | 120,000,000.00       | -                   | -                                     | 0.0%                                                    | 120,000,000.00                    |                  |                             |
| 026000300100 - Urban Development Board             | Procurement of 100No. Stop Notice Board, 75No. Red Spray paints and 75No. Monday          | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 026000300100 - Urban Development Board             | Procurement of 10no. Motorcycles Bajaj for Site Monitoring and Inspection                 | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 026000300100 - Urban Development Board             | Procurement of 11no. Laptop computers                                                     | 11,700,000.00        | -                   | -                                     | 0.0%                                                    | 11,700,000.00                     |                  |                             |
| 026000300100 - Urban Development Board             | Procurement of 4no. printers                                                              | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 026000300100 - Urban Development Board             | Procurement of 7No. Set of executive table, 7No. Set of Visitors Chairs                   | 2,300,000.00         | -                   | -                                     | 0.0%                                                    | 2,300,000.00                      |                  |                             |
| 026000300100 - Urban Development Board             | Procurement of 10No. Set of Drawing tables                                                | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 026000300100 - Urban Development Board             | Renovation of Urban/ land Registry Office Jahun                                           | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 026000300100 - Urban Development Board             | Renovation of Urban/ land Registry Office Ringim                                          | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 026000300100 - Urban Development Board             | Renovation of Urban/ land Registry Office Birnin Kudu                                     | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 026000300100 - Urban Development Board             | Renovation of 3 No. Urban/ land Registry Office Gumel                                     | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 026000300100 - Urban Development Board             | Continuation for Construction of Corner Shops the Phase III at Dutse                      | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |                  |                             |
| 026000300100 - Urban Development Board             | Continuation for Construction of Corner Shops the Phase III at Birnin Kudu                | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 026000300100 - Urban Development Board             | Continuation for Construction of Corner Shops the Phase III at Maigatari                  | 45,000,000.00        | -                   | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |                             |
| 026000300100 - Urban Development Board             | Continuation for Construction of Corner Shops the Phase III at Gujungu                    | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 026000300100 - Urban Development Board             | Rehabilitation of 3no. Hilux                                                              | 29,585,000.00        | -                   | -                                     | 0.0%                                                    | 29,585,000.00                     |                  |                             |
| 026000300100 - Urban Development Board             | Procurement of 1no. utility vehicle Hilux (Foreign Used)                                  | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 026000300100 - Urban Development Board             | Development of site and service layout at Hadejia                                         | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 026000300100 - Urban Development Board             | Development of site and service layout at Gumel                                           | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 026000300100 - Urban Development Board             | Development of site and service layout at Birnin Kudu                                     | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 026000400100 - Dutse Capital Development Authority | General Renovation of 3no. Roundabout within Dutse Metropolis                             | 240,000,000.00       | -                   | -                                     | 0.0%                                                    | 240,000,000.00                    |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Construction of Recycling workshop Phase II                                               | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Rehabilitation of roads for the Repainting of set of white (Zebra) on state capital Roads | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Development and Renovation of Parks and gardens                                           | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Desilting and Evacuation of Drainage within Dutse metropolis                              | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Construction of Drainages across Dutse Metropolis                                         | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Repairs of traffic light within Dutse metropolis                                          | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Renovation of Drainage across Dutse Metropolis                                            | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Construction of 20 no. Refuse dumping sites                                               | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Construction of L-Shaped Dwarf walls, railing and Gate at Dutse Durbar Ground             | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Planting & Landscaping of some major Roads within the Metropolitan Area                   | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Purchase of sanitation working materials                                                  | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Procurement of Fumigation Machines and Equipment                                          | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Purchase of 5 no. motorcycles                                                             | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Purchase of mechanical brush                                                              | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Rehabilitation of 4no. Tractors                                                           | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Rehabilitation of 3 no. Water Tank                                                        | 6,000,000.00         | -                   | -                                     | 0.0%                                                    | 6,000,000.00                      |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Rehabilitation of 2 no. Tipper                                                            | 8,000,000.00         | -                   | -                                     | 0.0%                                                    | 8,000,000.00                      |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Rehabilitation of 4 no. Hilux                                                             | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Rehabilitation of 3 no. Trucks                                                            | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Purchase of 3 No. Lifter buckets                                                          | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Construction of Vehicles workshop                                                         | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Capacity Development for Professional Body                                                | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Procurement of Internet Devices                                                           | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Renovation of Mal, Aminu Kano Triangle                                                    | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 026000400100 - Dutse Capital Development Authority | Rehabilitation of 3 no. corner shops                                                      | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock               | Renovation of Veterinary clinics at Gumel, Kazaure, Hadejia, Birnin Kudu and Kafin Hausa  | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |                  |                             |
| 027000100100 - Ministry of Livestock               | Procurement of Solar freezers                                                             | 646,000,000.00       | -                   | 176,979,650.00                        | 27.4%                                                   | 469,020,350.00                    |                  |                             |
| 027000100100 - Ministry of Livestock               | Procurement of automatic syringes                                                         | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |

Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description       | Project Description                                                                        | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|-------------------------------------------|--------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 027000100100 - Ministry of Livestock      | Procurement of Vaccine carriers                                                            | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement of 27no. Motorcycles                                                           | 54,000,000.00        | -                   | -                                     | 0.0%                                                    | 54,000,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement of 3no. Wagon Golf fairly used                                                 | 30,000,000.00        | 9,986,000.00        | 9,986,000.00                          | 33.3%                                                   | 20,014,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement of 9no. Water pump machine                                                     | 3,000,000.00         | 3,000,000.00        | 3,000,000.00                          | 100.0%                                                  | -                                 |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement of 9no. siween machine                                                         | 5,000,000.00         | 2,520,000.00        | 2,520,000.00                          | 50.4%                                                   | 2,480,000.00                      |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement of 6no. Motorcycles                                                            | 12,000,000.00        | 8,000,000.00        | 8,000,000.00                          | 66.7%                                                   | 4,000,000.00                      |                  |                             |
| 027000100100 - Ministry of Livestock      | Construction of mini hatchery at B/kudu                                                    | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock      | Purchase hatchery equipments at B/kudu                                                     | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement of more than portable nursery pond at B/kudu                                   | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement of 6no. Computer laptops                                                       | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement of 4no. Printers                                                               | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement of 2no. Projector                                                              | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement of 7no. Multipurpose and Standard Printers                                     | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement of 2no. Desktop computer                                                       | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement of Internet Devices, 1no. TV screen AND 1no. Sound speaker system              | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 027000100100 - Ministry of Livestock      | Conduct a Survey for identifying Livestock producer organization                           | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock      | Development of Livestock feeds security and resilience strategies                          | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock      | Constriction of seed processing centers for the implementation of Fodder Seed              | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock      | Integrated Feed Formulation and Ration Balancing Programme Infrastructure                  | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 027000100100 - Ministry of Livestock      | Construction of 3No. Modern ranch development and Sustainability project                   | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement of 5no. Solar fodder crashing machines                                         | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock      | purchase of 25no. fishing gears and accessories for Artisanal support development          | 50,000,000.00        | 23,506,000.00       | 23,506,000.00                         | 47.0%                                                   | 26,494,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock      | Renovation of government owned fish farms and fishing facilities in the three senatorial   | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 027000100100 - Ministry of Livestock      | Establishment of modern fishing landing shade with smoking kits in six (6) major water     | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock      | Capacity development for Animal health, Environment and Human Health officers N10          | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock      | Renovation of Abattoirs and slaughter slabs                                                | 350,000,000.00       | -                   | -                                     | 0.0%                                                    | 350,000,000.00                    |                  |                             |
| 027000100100 - Ministry of Livestock      | Construction of Abattoirs under State project in some selected Locations                   | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement of 10no. Large animal meat inspection kits                                     | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock      | Capacity development of Animal health officers and animal rearers on anti-microbial        | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement of 3no veterinary ambulatory kits for Veterinary emergency preparedness        | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 027000100100 - Ministry of Livestock      | Construction of Abattoirs under Constancy project 2026                                     | 355,000,000.00       | -                   | -                                     | 0.0%                                                    | 355,000,000.00                    |                  |                             |
| 027000100100 - Ministry of Livestock      | Integrated Livestock Development Centre and a Model Veterinary Clinics under Livestock     | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement of livestock (1no. exotic friesland bull and 300no. White fulani Cows) for the | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 027000100100 - Ministry of Livestock      | Creation of Pasture and ranching area as Pilot under pasture and ranching programme in     | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 027000100100 - Ministry of Livestock      | Construction of Animal farm Production facilities                                          | 6,500,000,000.00     | 2,651,898.00        | 2,651,898.00                          | 0.0%                                                    | 6,497,348,102.00                  |                  |                             |
| 027000100100 - Ministry of Livestock      | Construction of Livestock Demonstration Farms under the Livestock Best Practice            | 110,000,000.00       | -                   | -                                     | 0.0%                                                    | 110,000,000.00                    |                  |                             |
| 027000100100 - Ministry of Livestock      | Development of Mini Feed/Milk Processing Centres for the Livestock Agri-Business and       | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock      | Development of Livestock Extension Service Center for the Gender and youth                 | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement of 2,500,000no. Microchips for the identification and registration of          | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 027000100100 - Ministry of Livestock      | Conduct a Survey for registration of veterinary drugs sellers                              | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock      | Monitoring and evaluation for the Enforcement of Animals welfare                           | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 027000100100 - Ministry of Livestock      | Conduct of Control of disease outbreaks                                                    | 50,000,000.00        | 50,000,000.00       | 50,000,000.00                         | 100.0%                                                  | -                                 |                  |                             |
| 027000100100 - Ministry of Livestock      | Human Capacity Development on Livestock Best Practices                                     | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement of 3no. Toyota Hilux Foreign Used 2021 Model                                   | 180,000,000.00       | -                   | -                                     | 0.0%                                                    | 180,000,000.00                    |                  |                             |
| 027000100100 - Ministry of Livestock      | Rehabilitation of 1no. (Livestock improvement and breeding center) LIBC Gumel              | 2,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,000,000,000.00                  |                  |                             |
| 027000100100 - Ministry of Livestock      | Rehabilitation of 1no. Livestock improvement and breeding center (LIBC) Birniwa            | 700,000,000.00       | -                   | -                                     | 0.0%                                                    | 700,000,000.00                    |                  |                             |
| 027000100100 - Ministry of Livestock      | Rehabilitation of 1no. Livestock improvement and breeding center (LIBC) Kazaure            | 700,000,000.00       | -                   | -                                     | 0.0%                                                    | 700,000,000.00                    |                  |                             |
| 027000100100 - Ministry of Livestock      | Procurement and distribution of 3,960No. live Goat in 4No. LGAs                            | 250,000,000.00       | 4,185,000.00        | 4,185,000.00                          | 1.7%                                                    | 245,815,000.00                    |                  |                             |
| 027000100100 - Ministry of Livestock      | Creation of facilities for Livestock Production Public Private Partnership (PPP)           | 500,000,000.00       | 1,200,000.00        | 1,200,000.00                          | 0.2%                                                    | 498,800,000.00                    |                  |                             |
| 027000200100 - Farmers and Herdsman Board | Demarcation of 20,000 Hectares Grazing Reserve and 5,000 km of Cattle routes across        | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 027000200100 - Farmers and Herdsman Board | Provision of 10no. solar powered water supply Scheme                                       | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 027000200100 - Farmers and Herdsman Board | Conversion of 10no. windmills into solar powered water supply Scheme                       | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 027000200100 - Farmers and Herdsman Board | Procurement 1no. Foreign Used 2025 Toyota Corolla for the office of the Executive          | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 027000200100 - Farmers and Herdsman Board | Provision of Additional watering scheme in Arimari Grazing reserve                         | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 027000200100 - Farmers and Herdsman Board | Capacity Development of Herdsmen, pastoralist and Farmers for the Conflict resolution      | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |                  |                             |
| 027000200100 - Farmers and Herdsman Board | Human Capacity Development for the Herdsmen and Farmers on Conflict Resolution and         | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 027000200100 - Farmers and Herdsman Board | Construction of 5no. Duriya milk markets in any five (5) of the following markets:         | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 027000200100 - Farmers and Herdsman Board | Renovation of Office Building Complex at block 11 and block 13 of Old Secretariat          | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 027000200100 - Farmers and Herdsman Board | Installation of Solar powered facilities                                                   | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 027000200100 - Farmers and Herdsman Board | Procurement of 1no. Foreign Used 2025 Toyota Hilux                                         | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice      | Construction Wall Fence and Magistrate Court at Babura                                     | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice      | Construction of High Court Office Building at Gwaram                                       | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice      | Construction of High Court Office Building at Gumel                                        | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice      | Construction of Magistrate Residence at Kiri Kasamma and Maigatari                         | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 031800500100 - High Court of Justice      | Construction of 3no. Magistrate Residence at Dutse                                         | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 031800500100 - High Court of Justice      | Construction of Digital small claims court complex with 3no. Court rooms.                  | 180,000,000.00       | -                   | -                                     | 0.0%                                                    | 180,000,000.00                    |                  |                             |
| 031800500100 - High Court of Justice      | Drilling of water pump with overhead tanks at Kazaure, Gumel Gwaram, B/Kudu and            | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice      | Purchase of 20no. Computers, for the Update of E-Library                                   | 17,000,000.00        | -                   | -                                     | 0.0%                                                    | 17,000,000.00                     |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description          | Project Description                                                                  | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|----------------------------------------------|--------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 031800500100 - High Court of Justice         | Procurement of 4no. Printers for the Upgrade of E-Library                            | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 031800500100 - High Court of Justice         | Procurement of Virtual Communication gadgets equipment                               | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 031800500100 - High Court of Justice         | Purchase of Toyota Camry 2023 Model, 2.7AWD, 4-cylinder petrol engine 201hp for (7)  | 846,000,000.00       | -                   | -                                     | 0.0%                                                    | 846,000,000.00                    |                  |                             |
| 031800500100 - High Court of Justice         | Complete Renovation of High Court Complex Dutse                                      | 840,000,000.00       | -                   | -                                     | 0.0%                                                    | 840,000,000.00                    |                  |                             |
| 031800500100 - High Court of Justice         | Rehabilitation of High Court residence Ringim                                        | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Purchase of executive Table and Chairs for High Court Headquarter Offices            | 44,000,000.00        | -                   | -                                     | 0.0%                                                    | 44,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Purchase of 1no. Toyota Hilux for Special Courts and Common Pool                     | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Purchase of 1no. Bus                                                                 | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Renovation of CMC Kirikasamma                                                        | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Renovation of High Court Kazaure                                                     | 17,000,000.00        | -                   | -                                     | 0.0%                                                    | 17,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Renovation of CMC Maigatari                                                          | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Renovation of CMC Kafin Hausa                                                        | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Renovation of High Court Residence Hadejia                                           | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Rehabilitation of Residential Furniture of High Court Residence Hadejia              | 55,000,000.00        | -                   | -                                     | 0.0%                                                    | 55,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Complete Renovation of High Court Judges Resident Gumel                              | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Renovation of Well fence and Gate room at High Court Gumel                           | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Procurement of Publicity Communication Equipment                                     | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Provision for the Completion of renovation of CMC Kazaure.                           | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Provision for the Completion of renovation of magistrate residence at Gwaram         | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Provision for the Completion of renovation of magistrate residence at Kiyawa.        | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Provision for the Completion of renovation of CMC Roni.                              | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Provision of Solar Power Divisional High Court and Magistrates                       | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Provision of Solar Power at High court complex, Dutse,                               | 600,000,000.00       | -                   | -                                     | 0.0%                                                    | 600,000,000.00                    |                  |                             |
| 031800500100 - High Court of Justice         | Provision of Solar at Hon. CJ's Residence                                            | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Procurement of Internet Service Devices                                              | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Procurement of Residential Building at Fatara Housing Estate                         | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 031800500100 - High Court of Justice         | Purchase of Fire Extinguishers                                                       | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Purchase of Excutive Table and Chairs (Office Furniture) for Newly Constructed High  | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Purchase of Excutive Table and Chairs (Office Furniture) for Newly Constructed High  | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Purchase of resident furniture for Newly Constructed High Court Residence at Hadejia | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Purchase of Excutive Table and Chairs small claims court complex.                    | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Purchase of 20no. Smartphones (tablets Model) for small claims court personnel.      | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 031800500100 - High Court of Justice         | Purchase of 5no. Desktop computer for small claims court computer room.              | 1,500,000.00         | -                   | -                                     | 0.0%                                                    | 1,500,000.00                      |                  |                             |
| 031800500100 - High Court of Justice         | Purchase of 7no. printers for small claims court complex.                            | 6,000,000.00         | -                   | -                                     | 0.0%                                                    | 6,000,000.00                      |                  |                             |
| 031800500100 - High Court of Justice         | Purchase of 7no. photocopier for small claims court complex.                         | 6,000,000.00         | -                   | -                                     | 0.0%                                                    | 6,000,000.00                      |                  |                             |
| 031800600100 - Sharia Court of Appeal        | Renovation of 7No. Sharia Courts Buildings at Sharia Court of Appeal Head Quarters,  | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 031800600100 - Sharia Court of Appeal        | Renovation of Grand Khadi official residence.                                        | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 031800600100 - Sharia Court of Appeal        | Renovation of 10No. Sharia Court Alkali's Residential Building at M/madori, Hadejia, | 180,000,000.00       | -                   | -                                     | 0.0%                                                    | 180,000,000.00                    |                  |                             |
| 031800600100 - Sharia Court of Appeal        | Renovation of Shan'ah court of Appeal Headquarters.                                  | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 031800600100 - Sharia Court of Appeal        | Renovation of Chief Registrar official residence at Dutse                            | 140,000,000.00       | -                   | -                                     | 0.0%                                                    | 140,000,000.00                    |                  |                             |
| 031800600100 - Sharia Court of Appeal        | Construction of wall fencing for shari'ah court of appeal court at Garki.            | 140,000,000.00       | -                   | -                                     | 0.0%                                                    | 140,000,000.00                    |                  |                             |
| 031800600100 - Sharia Court of Appeal        | Construction of wall fencing for shari'ah court of appeal court at G/Gudunya .       | 140,000,000.00       | -                   | -                                     | 0.0%                                                    | 140,000,000.00                    |                  |                             |
| 031800600100 - Sharia Court of Appeal        | Construction of wall fencing for shari'ah court of appeal court Yalo.                | 140,000,000.00       | -                   | -                                     | 0.0%                                                    | 140,000,000.00                    |                  |                             |
| 031800600100 - Sharia Court of Appeal        | Construction of wall fencing for shari'ah court of appeal court Jahun.               | 140,000,000.00       | -                   | -                                     | 0.0%                                                    | 140,000,000.00                    |                  |                             |
| 031800600100 - Sharia Court of Appeal        | Commencement for the Construction of New Sharia Court of Appeal Complex              | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 031801100100 - Judicial Service Commission   | Construction of Judicial Service Commission Conference Room                          | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 031801100100 - Judicial Service Commission   | Purchase of fairly Used Toyota Camry 2020 model Judicial Service Secretary           | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 031801100100 - Judicial Service Commission   | Procurement of 1no. Utility Vehicle (Toyota Model) for JSC                           | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 031801100100 - Judicial Service Commission   | Purchase of 3no. fairly Used Toyota Camry 2022 model LE model for JSC members        | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 031801100100 - Judicial Service Commission   | Lanscaping of JSC secretariat premises                                               | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 031801100100 - Judicial Service Commission   | Procurement and Installation of Solar System at JSC Secretariat                      | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 031801100100 - Judicial Service Commission   | Purchase of 10No. Computer Lap top and ICT Equipment                                 | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 032600100100 - Ministry of Justice           | Updating of existing laws of Jigawa State                                            | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 032600100100 - Ministry of Justice           | Procurement of 2no. utility vehicle (Toyota Corolla 2018)                            | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 032600100100 - Ministry of Justice           | Purchase of 2no. Photocopy Machine                                                   | 1,500,000.00         | -                   | -                                     | 0.0%                                                    | 1,500,000.00                      |                  |                             |
| 032600100100 - Ministry of Justice           | Purchase of 3no. Computer Desktop                                                    | 1,500,000.00         | -                   | -                                     | 0.0%                                                    | 1,500,000.00                      |                  |                             |
| 032600100100 - Ministry of Justice           | Purchase of 2no. Computer Laptops                                                    | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 032600100100 - Ministry of Justice           | Purchase of 3no. Printers                                                            | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 032600100100 - Ministry of Justice           | Purchase of 1no. of Scanner                                                          | 500,000.00           | -                   | -                                     | 0.0%                                                    | 500,000.00                        |                  |                             |
| 032600100100 - Ministry of Justice           | Development of Staff Tracking Software                                               | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 032600100100 - Ministry of Justice           | Procurement of 2no. Motorcycle for effective despatch of court process/mails         | 3,000,000.00         | -                   | -                                     | 0.0%                                                    | 3,000,000.00                      |                  |                             |
| 032600100100 - Ministry of Justice           | Procurement of Office Furniture (Table and Chairs)                                   | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 032600200100 - Justice Sector and Law Reform | Construction of Birnin kudu community law center and continuation of Dutse           | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 032600200100 - Justice Sector and Law Reform | Renovation of kiri kasamma, Hadejia, Guri Local community Law Center                 | 3,000,000.00         | -                   | -                                     | 0.0%                                                    | 3,000,000.00                      |                  |                             |
| 032600200100 - Justice Sector and Law Reform | Procurement of 2no. Computer Laptops                                                 | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 032600200100 - Justice Sector and Law Reform | Procurement of 3no. Motorcycles in the first quarter                                 | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 032600200100 - Justice Sector and Law Reform | Completion for the Ongoing Construction of Community Law Center Kafin Hausa          | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |

Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                       | Project Description                                                                    | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|-----------------------------------------------------------|----------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 051300100100 - Ministry of Information Youths, Sports and | Procurement of 10no. laptop computers                                                  | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051300100100 - Ministry of Information Youths, Sports and | Procurement of 2No. photocopier machine                                                | 900,000.00           | -                   | -                                     | 0.0%                                                    | 900,000.00                        |                  |                             |
| 051300100100 - Ministry of Information Youths, Sports and | Purchase of 1no. HP Printer                                                            | 900,000.00           | -                   | -                                     | 0.0%                                                    | 900,000.00                        |                  |                             |
| 051300100100 - Ministry of Information Youths, Sports and | Procurement of 1No. Toyota corolla vehicles                                            | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 051300100100 - Ministry of Information Youths, Sports and | Construction of town hall under 2025 outstanding constituency projects                 | 45,000,000.00        | -                   | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |                             |
| 051300100100 - Ministry of Information Youths, Sports and | Construction of town hall under 2026 constituency projects                             | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |                  |                             |
| 051300100100 - Ministry of Information Youths, Sports and | General renovation of the NYSC camp                                                    | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 051300100100 - Ministry of Information Youths, Sports and | Construction of Hall 500 Capacity at NYSC Orientation Camp                             | 165,000,000.00       | -                   | -                                     | 0.0%                                                    | 165,000,000.00                    |                  |                             |
| 051300100100 - Ministry of Information Youths, Sports and | Capacity Development on dietary preparation, exclusive breast feeding guidance and     | 33,350,000.00        | -                   | -                                     | 0.0%                                                    | 33,350,000.00                     |                  |                             |
| 051300200100 - Jigawa State History and Culture Bureau    | Purchase of Office furniture and Archives - Archives and Reference Library             | 8,000,000.00         | -                   | -                                     | 0.0%                                                    | 8,000,000.00                      |                  |                             |
| 051300200100 - Jigawa State History and Culture Bureau    | Purchase 3no. computer for ICT                                                         | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 051300200100 - Jigawa State History and Culture Bureau    | Renovation of the Open Air Theatre                                                     | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051300200100 - Jigawa State History and Culture Bureau    | Rehabilitation of Damages/destroyed of historical sites                                | 8,500,000.00         | -                   | -                                     | 0.0%                                                    | 8,500,000.00                      |                  |                             |
| 051300200100 - Jigawa State History and Culture Bureau    | Procurement of censorship Equipment                                                    | 7,000,000.00         | -                   | -                                     | 0.0%                                                    | 7,000,000.00                      |                  |                             |
| 051300300100 - Jigawa State Television (JTV)              | Procurement of Internet and Communication Devices for Dutse and Abuja Offices          | 85,000,000.00        | -                   | 31,000,000.00                         | 36.5%                                                   | 54,000,000.00                     |                  |                             |
| 051300300100 - Jigawa State Television (JTV)              | Rehabilitation and Overhauling of 6no Operational Motor Vehicles                       | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051300300100 - Jigawa State Television (JTV)              | Procurement of Information and Communication Equipments                                | 132,700,000.00       | -                   | -                                     | 0.0%                                                    | 132,700,000.00                    |                  |                             |
| 051300300100 - Jigawa State Television (JTV)              | Construction of wall Fencing of 3no. transformers at Hadejia, Gumel & Kazaure          | 5,700,000.00         | -                   | -                                     | 0.0%                                                    | 5,700,000.00                      |                  |                             |
| 051300300100 - Jigawa State Television (JTV)              | Electricity connection of 3 Booster stations                                           | 6,000,000.00         | -                   | -                                     | 0.0%                                                    | 6,000,000.00                      |                  |                             |
| 051300300100 - Jigawa State Television (JTV)              | Procurement of 3no. Triangular, 3no. News Presentation Desk and 6no. Excutive Chairs   | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 051300300100 - Jigawa State Television (JTV)              | Rehabilitaion of broadcasting house                                                    | 83,000,000.00        | -                   | -                                     | 0.0%                                                    | 83,000,000.00                     |                  |                             |
| 051300400100 - Jigawa State Broadcasting Corporation      | Procurement of Modern 50KW AM Transmitter                                              | 600,000,000.00       | -                   | -                                     | 0.0%                                                    | 600,000,000.00                    |                  |                             |
| 051300400100 - Jigawa State Broadcasting Corporation      | General Renovations of Stations Structures and Facilities                              | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 051300400100 - Jigawa State Broadcasting Corporation      | Purchase of 1no. Console/Mixer for FM Andaza                                           | 1,500,000.00         | -                   | -                                     | 0.0%                                                    | 1,500,000.00                      |                  |                             |
| 051300400100 - Jigawa State Broadcasting Corporation      | General Renovation of FM Andaza Station                                                | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 051300400100 - Jigawa State Broadcasting Corporation      | Purchase of 2no. Professional Microphone                                               | 2,800,000.00         | -                   | -                                     | 0.0%                                                    | 2,800,000.00                      |                  |                             |
| 051300400100 - Jigawa State Broadcasting Corporation      | Procurement of official Vehicle Toyota Camry for MD                                    | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 051300400100 - Jigawa State Broadcasting Corporation      | Purchase of 5HP(AC) For TX and server room                                             | 7,000,000.00         | -                   | -                                     | 0.0%                                                    | 7,000,000.00                      |                  |                             |
| 051300400100 - Jigawa State Broadcasting Corporation      | Purchase of Radial wire for the review of connections of information system            | 5,500,000.00         | -                   | -                                     | 0.0%                                                    | 5,500,000.00                      |                  |                             |
| 051300400100 - Jigawa State Broadcasting Corporation      | Procurement of 5no. aviation light antenna at AM Station                               | 13,200,000.00        | -                   | -                                     | 0.0%                                                    | 13,200,000.00                     |                  |                             |
| 051300400100 - Jigawa State Broadcasting Corporation      | Renovation/Rehabilitation of 11no. FM Radio Stations                                   | 150,000,000.00       | -                   | 110,671,056.82                        | 73.8%                                                   | 39,328,943.18                     |                  |                             |
| 051300500100 - Jigawa State Printing Press                | Procurement of Muz Machine                                                             | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 051300500100 - Jigawa State Printing Press                | Purchase of Toyota Hilux Foreign use 2022 Model                                        | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 051300500100 - Jigawa State Printing Press                | Procurement and installation of Solar Energy Power Source at Admin. block and          | 13,500,000.00        | -                   | -                                     | 0.0%                                                    | 13,500,000.00                     |                  |                             |
| 051300500100 - Jigawa State Printing Press                | Purchase of 3no. new Laptop Computers DEL 8GB RAM 7TH Generation                       | 1,500,000.00         | -                   | -                                     | 0.0%                                                    | 1,500,000.00                      |                  |                             |
| 051300500100 - Jigawa State Printing Press                | Construction of New Office Block                                                       | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 051300500100 - Jigawa State Printing Press                | Purchase and installation of CCTV Cameras around and within the press compound         | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 051300700100 - Jigawa State Sports Council                | Procurement and Installation of artificial Turm Grass                                  | 150,000,000.00       | 4,612,333.70        | 4,612,333.70                          | 3.1%                                                    | 145,387,666.30                    |                  |                             |
| 051300700100 - Jigawa State Sports Council                | Ongoing Construction of Babura Township stadium                                        | 50,000,000.00        | 14,430,786.69       | 14,430,786.69                         | 28.9%                                                   | 35,569,213.31                     |                  |                             |
| 051300700100 - Jigawa State Sports Council                | Continuation for the Ongoing project for turfan track and arena wire at Dutse Stadium. | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 051300700100 - Jigawa State Sports Council                | Renovation of fencing wall and improvement Dutse sport complex.                        | 10,000,000.00        | 10,000,000.00       | 10,000,000.00                         | 100.0%                                                  |                                   |                  |                             |
| 051300700100 - Jigawa State Sports Council                | Construction of 5 Aside Football Field in Dutse Sport Complex                          | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 051300700100 - Jigawa State Sports Council                | Procurement of Gym equipment for Dutse sports complex                                  | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 051300700100 - Jigawa State Sports Council                | Renovation of Basket Ball Court Dutse Sport Complex                                    | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 051300700100 - Jigawa State Sports Council                | Procurement and Installation of Solar power in the constructed 5 aside                 | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 051300700100 - Jigawa State Sports Council                | Construction of mini stadium at Selected LGA                                           | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 051300700100 - Jigawa State Sports Council                | Construction of Wire Arena at Birnin kudu stadium                                      | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051300700100 - Jigawa State Sports Council                | Procurement of 1no. 32 seater costar Bus                                               | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Support 30,000 Women economic empowerment through Cash grant support under             | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Cash Transfer Grants to adolescent Girls and Women                                     | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Capacity Development of women entrepreneur & co-operatives groups on new business      | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Capacity Delopment of women on climate-smart agriculture and Eco-friendly business     | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Human Development for women cooperative development fund to Link women to micro        | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Capacity Development on Policy Development for the Implementation of Gender Policy     | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Capacity Development of youth/women to develop an interest in agricultural and create  | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Procurement of sanitary kits to reduce absenteeism among adolescent girls and support  | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | General Renovation of Kafin Hausa Reformatory School                                   | 230,000,000.00       | -                   | -                                     | 0.0%                                                    | 230,000,000.00                    |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Monitoring and Support of foster mothers                                               | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Renovation of children Recreation materials facilities                                 | 7,000,000.00         | -                   | -                                     | 0.0%                                                    | 7,000,000.00                      |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Capacity Development to households on children right                                   | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Renovation of orphanage home                                                           | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Purchase of 25no. Metal bedding and 50no mattress                                      | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Capacity Development on foods Nutrition under Nutritional intervention support         | 52,000,000.00        | -                   | -                                     | 0.0%                                                    | 52,000,000.00                     |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Capacity Development on gender based violence and Rape                                 | 3,000,000.00         | -                   | -                                     | 0.0%                                                    | 3,000,000.00                      |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Monitoring and Evaluation of women and social development Centers                      | 7,500,000.00         | -                   | -                                     | 0.0%                                                    | 7,500,000.00                      |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Capacity Development of social workers and Medicals to equip them with modern          | 2,500,000.00         | -                   | -                                     | 0.0%                                                    | 2,500,000.00                      |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Purchase of 4no. Of Laptop computer                                                    | 3,500,000.00         | -                   | -                                     | 0.0%                                                    | 3,500,000.00                      |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social         | Provision for the implementation of safe Motherhood Initiatives                        | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |

Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description               | Project Description                                                                        | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|---------------------------------------------------|--------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 051400100100 - Ministry of Women Affairs & Social | Social welfare support to victims and survivors of SGBV trafficking in person, drug addict | 10,000,000.00        | -                   | 3,598,000.00                          | 36.0%                                                   | 6,402,000.00                      |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social | Capacity Development on community based child protection ,ending child marriage and        | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social | Purchase of 15No. Computers at 2No. women centres, Ringim and Gumel                        | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social | Monitoring, support and counselling of Psychosocial peoples                                | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social | Purchase of Sanitary Pads to survivors of flooding and other vulnerable women              | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social | Procurement of skills aquisition equipments for the Empowerment support to VVF             | 12,000,000.00        | 3,900,000.00        | 3,900,000.00                          | 32.5%                                                   | 8,100,000.00                      |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social | Renovation of State Sexual Assault Referral Centers (SARC) for the Support to Social       | 43,000,000.00        | -                   | -                                     | 0.0%                                                    | 43,000,000.00                     |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social | Procurement of Office furniture (Table and Chairs) for 4 additional SARC centres at        | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social | Provision of Social support for the Repatriation and other related social services at      | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social | Construction of corner shop at Hadejia zonal social welfare officers phase II              | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social | Renovation of Zonal Social Welfare Offices at Kazaure, Birnin Kudu and Gumel               | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social | Capacity Development of Women and youth on Home Gardens for the Nutrition                  | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 051400100100 - Ministry of Women Affairs & Social | The NFW Projects was designed to support women livelihoods through improved access         | 9,346,000,000.00     | 548,789,974.40      | 548,789,974.40                        | 5.9%                                                    | 8,797,210,025.60                  |                  |                             |
| 051400200100 - Jigawa State Rehabilitation Board  | Construction of new multipurpose vocational training centre, transit camp and sport        | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 051400200100 - Jigawa State Rehabilitation Board  | Procurement and distribution of mobility aids and assistive device e.g wheelchair,         | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 051400200100 - Jigawa State Rehabilitation Board  | Human Capacity Development on Entrepreneurship and empowerment program for                 | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 051400200100 - Jigawa State Rehabilitation Board  | Procurement of 2No. New Toyota Corolla 2020 model                                          | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 051400200100 - Jigawa State Rehabilitation Board  | Purchase of Sanitary & Hygiene Equipment and bedding                                       | 8,000,000.00         | -                   | -                                     | 0.0%                                                    | 8,000,000.00                      |                  |                             |
| 051400200100 - Jigawa State Rehabilitation Board  | Conduct Cash Grant to Empower disabled, old aged, orphaned, widows and vulnerable          | 1,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,500,000,000.00                  |                  |                             |
| 051400200100 - Jigawa State Rehabilitation Board  | State Cash Transfer Program for Pregnant Women (state maternal and child CTP) under        | 695,000,000.00       | 130,650,000.00      | 216,750,000.00                        | 31.2%                                                   | 478,250,000.00                    |                  |                             |
| 051400200100 - Jigawa State Rehabilitation Board  | Renovation of 2no. of rehabilitation centers at Gumel and Birnin Kudu                      | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |                  |                             |
| 051400200100 - Jigawa State Rehabilitation Board  | Jigawa State Old Aged Social Protection Scheme across 287No. political wards in the        | 725,000,000.00       | 180,810,000.00      | 352,619,000.00                        | 48.6%                                                   | 372,381,000.00                    |                  |                             |
| 051400200100 - Jigawa State Rehabilitation Board  | Procurement of Photocopier                                                                 | 1,500,000.00         | -                   | -                                     | 0.0%                                                    | 1,500,000.00                      |                  |                             |
| 051400200100 - Jigawa State Rehabilitation Board  | Procurement of Printer                                                                     | 500,000.00           | -                   | -                                     | 0.0%                                                    | 500,000.00                        |                  |                             |
| 051400200100 - Jigawa State Rehabilitation Board  | Procurement of 18-Seater bus for 3No. Social Protection Programme                          | 120,000,000.00       | -                   | -                                     | 0.0%                                                    | 120,000,000.00                    |                  |                             |
| 051400200100 - Jigawa State Rehabilitation Board  | Quarterly Monitoring and Evaluation for social protection programme                        | 8,000,000.00         | -                   | -                                     | 0.0%                                                    | 8,000,000.00                      |                  |                             |
| 051400200100 - Jigawa State Rehabilitation Board  | Procurement and installation of solar energy at social protection office                   | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 051700100100 - Ministry of Basic Education        | Construction of Permanent Site Phase 1 for State Universal Basic Education Board           | 400,000,000.00       | -                   | -                                     | 0.0%                                                    | 400,000,000.00                    |                  |                             |
| 051700100100 - Ministry of Basic Education        | Construction of 3no. Basic Science Laboratories for Basic Education Schools                | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 051700100100 - Ministry of Basic Education        | Construction of Wall Fence to Some Selected Schools across the State                       | 750,000,000.00       | 178,008,070.16      | 178,008,070.16                        | 23.7%                                                   | 571,991,929.84                    |                  |                             |
| 051700100100 - Ministry of Basic Education        | Establishment of 2no. Additional E – learning centres                                      | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement of 10No. Desktop Computer and 6no. Printers for the Continues                  | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education        | Conduct of Education Facilities Assessment                                                 | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement of 40No. Set of Sport Jersey, Procurement of 100No. Pieces of football,        | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement of 10,000 sanitary pad to girls' students in boarding primary and JSSS         | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement of school uniforms for Girls in Basic Education in accordance with GCE         | 245,000,000.00       | 120,034,000.00      | 120,034,000.00                        | 49.0%                                                   | 124,966,000.00                    |                  |                             |
| 051700100100 - Ministry of Basic Education        | Capacity Development of Teachers, mentors and mothers Association on Improvised re-        | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement and Distribution of Libaray books for Basic Education Schools, 15,000          | 710,000,000.00       | 315,408,660.00      | 315,408,660.00                        | 44.4%                                                   | 394,591,340.00                    |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement of 20No. Chairs for Conference room, 5No. Office Table for the Ministry of     | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement of 7no. Printers                                                               | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement of 5no. computers lap top                                                      | 8,000,000.00         | -                   | -                                     | 0.0%                                                    | 8,000,000.00                      |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement of 3no. Giant Photocopy Machines                                               | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement of kitchen utensils for 10no. primary/Junior boarding schools                  | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement of laboratory equipment for 4no. basic education schools                       | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement of basic Technology Equipment for 4no. Basic Education Schools                 | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education        | Construction of Basic Technology Workshop                                                  | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 051700100100 - Ministry of Basic Education        | Renovation of 6no. Basic Technology Workshop for basic education schools                   | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education        | Rehabilitation & Evacuation of Toilets in 23no. Boarding Schools                           | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement of 190No. Fire extinguisher and 38No. Alarm belt                               | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education        | Rehabilitation of Boarding School Furniture and Beds                                       | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education        | Construction of 20no. 6 cubical toilets facilities in Selected basic schools.              | 200,000,000.00       | 22,790,890.32       | 22,790,890.32                         | 11.4%                                                   | 177,209,109.68                    |                  |                             |
| 051700100100 - Ministry of Basic Education        | Construction of 10no. 4 cubical toilets facilities in selected Basic schools               | 75,000,000.00        | -                   | -                                     | 0.0%                                                    | 75,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education        | Development of Software for the Automation of Basic Education Governance                   | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education        | Upgrading of EMIS Software at Basic Education MDAs and LGEAs                               | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement of 4No. Desktop Computer at Gagawara Pilot Primary school                      | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement of 4No. Desktop Computer at Jahun Pilot Primary school                         | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement of 4No. Desktop Computer at Taura Pilot Primary school                         | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement of 4No. Desktop Computer at Roni Pilot Primary school N2.0 million             | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement of 4No. Desktop Computer at Kaugama Pilot Primary school N2.0 million          | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement of 528no. Motorcycle for Local Education Authorities                           | 450,000,000.00       | -                   | -                                     | 0.0%                                                    | 450,000,000.00                    |                  |                             |
| 051700100100 - Ministry of Basic Education        | Jigawa Unite New Globe Project for Education Digital Leaning and Improvement of            | 8,700,000,000.00     | 93,095,000.00       | 93,095,000.00                         | 1.1%                                                    | 8,606,905,000.00                  |                  |                             |
| 051700100100 - Ministry of Basic Education        | Implementation of Education Student Care Programme                                         | 600,000,000.00       | 368,662,200.00      | 368,662,200.00                        | 61.4%                                                   | 231,337,800.00                    |                  |                             |
| 051700100100 - Ministry of Basic Education        | Acquisition of a plot of land for the Construction of Tsangaya Education Board             | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 051700100100 - Ministry of Basic Education        | Procurement and distribution of tricycle and other learning materials for children         | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education        | Provision for the Procurement of Sanitation Equipments for the strengthening water         | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education        | Provision of TV conference screen for MoBE conference hall and public addressing           | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education        | Provision of Mobile Library through the Implementation of Multi-Purpose Magic Bus          | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 051700100100 - Ministry of Basic Education        | Renovation of 6no. Basic Science Laboratories in basic education schools                   | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description        | Project Description                                                                      | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|--------------------------------------------|------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 051700100100 - Ministry of Basic Education | Rehabilitation & Evacuation of Toilets in 23no. Boarding Schools                         | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education | Procurement of 210no. fumigation machine for fumigating exercise                         | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education | Construction of 2no. blocks of 3 classrooms at Army barracks primary school in Dutse     | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 051700100100 - Ministry of Basic Education | Completion for the construction of 1no. block 10 classrooms and 1 block of 2 classrooms  | 100,000,000.00       | 45,051,853.21       | 45,051,853.21                         | 45.1%                                                   | 54,948,146.79                     |                  |                             |
| 051700100100 - Ministry of Basic Education | Construction of 3no. Blocks of Classrooms at each junior secondary school at Tosarawa,   | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 051700100100 - Ministry of Basic Education | Construction of 5no. newly establish JSS across the state                                | 270,000,000.00       | -                   | -                                     | 0.0%                                                    | 270,000,000.00                    |                  |                             |
| 051700100100 - Ministry of Basic Education | Construction of Local Education Authority Offices at the 27 LGAs                         | 800,000,000.00       | 136,880,024.27      | 136,880,024.27                        | 17.1%                                                   | 663,119,975.73                    |                  |                             |
| 051700100100 - Ministry of Basic Education | Procurement of Printers for ICT Laboratories of Basic Education schools                  | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education | Procurement of 16no. photocopy machines for ICT Laboratories of Basic Education          | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education | Procurement of Overhead projectors for ICT Laboratories of Basic Education schools       | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education | Procurement of 16no. Interactive smart board for ICT Laboratories of Basic Education     | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education | Procurement of 16no. White projector screen for ICT Laboratories of Basic Education      | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education | Procurement and Installation of Solar Power for 5no. ICT Laboratories of Basic Education | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education | Procurement and Installation of Software aquisition                                      | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education | Procurement of Additional 400no. Tablets for NLP and JEMIS enrolment activities          | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 051700100100 - Ministry of Basic Education | Establishment of 10no Management studio for NLP activities at Zonal Basic Education      | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education | Development of School Garden in some selected Basic School for the implementation of     | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education | Monitoring and Evaluation of Child protection and Safe guarding initiatives in Basic     | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education | Monitoring and Evaluation of implementation of Nutrition Activities                      | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education | Procurement of 1no. Bus for Quality Assurance Activities                                 | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 051700100100 - Ministry of Basic Education | Monitoring of Schools Pre/post resumption                                                | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 051700100100 - Ministry of Basic Education | Construction of Basic School Structures                                                  | 370,000,000.00       | -                   | -                                     | 0.0%                                                    | 370,000,000.00                    |                  |                             |
| 051700200100 - Agency for Mass Education   | Provision for the conduct of Adult Mass Literacy Programme                               | 190,000,000.00       | 31,320,000.00       | 31,320,000.00                         | 16.5%                                                   | 158,680,000.00                    |                  |                             |
| 051700200100 - Agency for Mass Education   | Basic and Post Literacy Remedial & Continuing Education                                  | 150,000,000.00       | 28,539,000.00       | 28,539,000.00                         | 19.0%                                                   | 121,461,000.00                    |                  |                             |
| 051700200100 - Agency for Mass Education   | Rehabilitation of Women Vocational Education Centres                                     | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction Daily Prayer Mosque at Rigat Yusuf M/Madori LGA                             | 11,400,000.00        | -                   | -                                     | 0.0%                                                    | 11,400,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction Daily Prayer Mosque at Larau - Birnin kudu LGA                              | 11,400,000.00        | -                   | -                                     | 0.0%                                                    | 11,400,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction Daily Prayer Mosque at Shimfidar Fulani - Roni LGA                          | 11,400,000.00        | -                   | -                                     | 0.0%                                                    | 11,400,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction Daily Prayer Mosque at Rigat Guna - Jahun LGA                               | 11,400,000.00        | -                   | -                                     | 0.0%                                                    | 11,400,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction Daily Prayer Mosque at Kakau - Dutse LGA                                    | 11,400,000.00        | -                   | -                                     | 0.0%                                                    | 11,400,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction Daily Prayer Mosque at Gadala - Gwaram LGA                                  | 11,400,000.00        | -                   | -                                     | 0.0%                                                    | 11,400,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction Daily Prayer Mosque at Kwarin Riga - Kafin-Hausa LGA                        | 11,400,000.00        | -                   | -                                     | 0.0%                                                    | 11,400,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction Daily Prayer Mosque at Dawon Gawo - Yankwashi LGA                           | 11,400,000.00        | -                   | -                                     | 0.0%                                                    | 11,400,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency    | Renovation of 1no. Toilet Facilities at at Wajedu NPS - M/Madori                         | 1,800,000.00         | -                   | -                                     | 0.0%                                                    | 1,800,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Renovation of 1no. Toilet Facilities at Bugaje NPS - YKS LGA                             | 1,800,000.00         | -                   | -                                     | 0.0%                                                    | 1,800,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Renovation of 1no. Toilet Facilities at Gerawa NPS - Roni LGA                            | 1,800,000.00         | -                   | -                                     | 0.0%                                                    | 1,800,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Renovation of 1no. Toilet Facilities at Kadirawa NPS - Miga LGA                          | 1,800,000.00         | -                   | -                                     | 0.0%                                                    | 1,800,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Renovation of 1no. Toilet Facilities at Ketawa NPS - Maigatari LGA                       | 1,800,000.00         | -                   | -                                     | 0.0%                                                    | 1,800,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Renovation of 1no. Toilet Facilities at Shirinya NPS - Taura LGA                         | 1,800,000.00         | -                   | -                                     | 0.0%                                                    | 1,800,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Renovation of 1no. Toilet Facilities at Gidan Wanzamai NPS - Dutse LGA                   | 1,800,000.00         | -                   | -                                     | 0.0%                                                    | 1,800,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Renovation of 1no. Toilet Facilities at Gidado Kure NPS - Auyo LGA                       | 1,800,000.00         | -                   | -                                     | 0.0%                                                    | 1,800,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Renovation of 1no. Toilet Facilities at Zadau NPS - Birnin Kudu LGA                      | 1,800,000.00         | -                   | -                                     | 0.0%                                                    | 1,800,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Renovation of 1no. Toilet Facilities at Zuru B NPS - Guri LGA                            | 1,800,000.00         | -                   | -                                     | 0.0%                                                    | 1,800,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Renovation of 1no. Toilet Facilities at Alkumma NPS - Kafin-Hausa LGA                    | 1,800,000.00         | -                   | -                                     | 0.0%                                                    | 1,800,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Renovation of 1no. Toilet Facilities at Haro Lawal - Gagawara LGA                        | 1,800,000.00         | -                   | -                                     | 0.0%                                                    | 1,800,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Renovation of 1no. Toilet Facilities at Yalwa NPS - Gwaram LGA                           | 1,800,000.00         | -                   | -                                     | 0.0%                                                    | 1,800,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Renovation of 1no. Toilet Facilities at Kuraji NPS - Birniwa LGA                         | 1,800,000.00         | -                   | -                                     | 0.0%                                                    | 1,800,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Renovation of 1no. Toilet Facilities at Muni NJSS - Babura LGA                           | 1,800,000.00         | -                   | -                                     | 0.0%                                                    | 1,800,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1No. Block of 3 Sitter Latrines at Sulawa NPS - STK LGA                  | 3,900,000.00         | 1,164,121.06        | 1,164,121.06                          | 29.8%                                                   | 2,735,878.94                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1No. Block of 3 Sitter Latrines at Gidan Maie NPS - Ringim LGA           | 3,900,000.00         | 1,164,121.06        | 1,164,121.06                          | 29.8%                                                   | 2,735,878.94                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1No. Block of 3 Sitter Latrines at Disina NPS - Dutse LGA                | 3,900,000.00         | 1,164,121.06        | 1,164,121.06                          | 29.8%                                                   | 2,735,878.94                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1No. Block of 3 Sitter Latrines at Gadodo NPS - Kaugama LGA              | 3,900,000.00         | 1,164,121.06        | 1,164,121.06                          | 29.8%                                                   | 2,735,878.94                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1No. Block of 3 Sitter Latrines at Bamaia NPS - Birnin Kudu LGA          | 3,900,000.00         | 1,164,121.06        | 1,164,121.06                          | 29.8%                                                   | 2,735,878.94                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1No. Block of 3 Sitter Latrines at Wuro Jugga NPS - Guri LGA             | 3,900,000.00         | 1,164,121.06        | 1,164,121.06                          | 29.8%                                                   | 2,735,878.94                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1No. Block of 3 Sitter Latrines at Muni NJSS Babura LGA                  | 3,900,000.00         | 1,164,121.06        | 1,164,121.06                          | 29.8%                                                   | 2,735,878.94                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1No. Block of 3 Sitter Latrines at Sanamu NPS - Kiri Kasamma LGA         | 3,900,000.00         | 1,164,121.06        | 1,164,121.06                          | 29.8%                                                   | 2,735,878.94                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1no. Block of 2no. Classrooms at Rigat Jatau - Hadejia LGA               | 15,200,000.00        | -                   | -                                     | 0.0%                                                    | 15,200,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1no. Block of 2no. Classrooms at Rigat Rigat Rema NPS - Miga LGA         | 15,200,000.00        | 6,059,454.99        | 6,059,454.99                          | 39.9%                                                   | 9,140,545.01                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1no. Block of 2no. Classrooms at Rigat Manak NPS - Kaugama LGA           | 15,200,000.00        | -                   | -                                     | 0.0%                                                    | 15,200,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1no. Block of 2no. Classrooms at Rigat Maidashi NPS - Guri LGA           | 15,200,000.00        | 6,059,454.99        | 6,059,454.99                          | 39.9%                                                   | 9,140,545.01                      |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1no. Block of 2no. Classrooms at Rigat Markewa NPS - Kafin Hausa LGA     | 15,200,000.00        | -                   | -                                     | 0.0%                                                    | 15,200,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1no. Block of 2no. Classrooms at Rigat Garin Turaki - Kiri KASAMMA LGA   | 15,200,000.00        | -                   | -                                     | 0.0%                                                    | 15,200,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1no. Block of 2no. Classrooms at Guduma - Gwaram LGA                     | 15,200,000.00        | -                   | -                                     | 0.0%                                                    | 15,200,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1no. Block of ICT Lab at Garin Makama NJSS (Gwaram L.G)                  | 11,654,000.00        | -                   | -                                     | 0.0%                                                    | 11,654,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1no. Block of ICT Lab Bebeli NJSS (Buli L.G)                             | 11,654,000.00        | -                   | -                                     | 0.0%                                                    | 11,654,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1no. Block of ICT Lab Darina NJSS (Gwiwa)                                | 11,654,000.00        | -                   | -                                     | 0.0%                                                    | 11,654,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1no. Block of ICT Lab Garin Dutsi NJSS (Gagarawa)                        | 11,654,000.00        | -                   | -                                     | 0.0%                                                    | 11,654,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency    | Construction of 1no. Block of ICT Lab Bamaia NPS (Birnin Kudu)                           | 11,654,000.00        | -                   | -                                     | 0.0%                                                    | 11,654,000.00                     |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description     | Project Description                                                                     | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|-----------------------------------------|-----------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 051700300100 - Nomadic Education Agency | Construction of 1no. Block of ICT Lab Muni NJSS (Babura)                                | 11,654,000.00        | -                   | -                                     | 0.0%                                                    | 11,654,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of 1no. Temporary Shelter at 30nos (Under Tree) at Mushinbura NPS          | 3,700,000.00         | -                   | -                                     | 0.0%                                                    | 3,700,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of 1no. Temporary Shelter at 30nos (Under Tree) at Wayu NPS - Jahun LGA    | 3,700,000.00         | -                   | -                                     | 0.0%                                                    | 3,700,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of 1no. Temporary Shelter at 30nos (Under Tree) at Fulanin Bakin Jelin     | 3,700,000.00         | -                   | -                                     | 0.0%                                                    | 3,700,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of 1no. Temporary Shelter at 30nos (Under Tree) at Jigawar Alh Yau NPS     | 3,700,000.00         | -                   | -                                     | 0.0%                                                    | 3,700,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of 1no. Temporary Shelter at 30nos (Under Tree) at Rigat Baso NPS - GGW    | 3,700,000.00         | -                   | -                                     | 0.0%                                                    | 3,700,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of 1no. Temporary Shelter at 30nos (Under Tree) at Gaskyo NPS - Birniwa    | 3,700,000.00         | -                   | -                                     | 0.0%                                                    | 3,700,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of 1no. Temporary Shelter at 30nos (Under Tree) at Kyara NPS - Babura      | 3,700,000.00         | -                   | -                                     | 0.0%                                                    | 3,700,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of 1no. Temporary Shelter at 30nos (Under Tree) at Jigawa Fulani NPS       | 3,700,000.00         | -                   | -                                     | 0.0%                                                    | 3,700,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of 1no. Temporary Shelter at 30nos (Under Tree) at Kaura Maigero NPS -     | 3,700,000.00         | -                   | -                                     | 0.0%                                                    | 3,700,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Renovation of Rigat Isah NPS Hadeja LGA                                                 | 3,100,000.00         | -                   | -                                     | 0.0%                                                    | 3,100,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Renovation of Sankarawa NPS - YKS LGA                                                   | 3,100,000.00         | -                   | -                                     | 0.0%                                                    | 3,100,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Renovation of Jangara NPS - Roni LGA                                                    | 3,100,000.00         | -                   | -                                     | 0.0%                                                    | 3,100,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Renovation of Burji NPS - Miga LGA                                                      | 3,100,000.00         | -                   | -                                     | 0.0%                                                    | 3,100,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Renovation of Karal Bage Maigatari LGA                                                  | 3,100,000.00         | -                   | -                                     | 0.0%                                                    | 3,100,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Renovation of Sarkin Fada NPS - Taura LGA                                               | 3,100,000.00         | -                   | -                                     | 0.0%                                                    | 3,100,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Renovation of Dadin Kowa NPS - Dutse LGA                                                | 3,100,000.00         | -                   | -                                     | 0.0%                                                    | 3,100,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Renovation of Gurujawa NPS - Auyo LGA                                                   | 3,985,000.00         | -                   | -                                     | 0.0%                                                    | 3,985,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Renovation of Ilorawa NPS - Birnin Kudu LGA                                             | 3,100,000.00         | -                   | -                                     | 0.0%                                                    | 3,100,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Renovation of Yola Karo NPS - Guri LGA                                                  | 3,100,000.00         | -                   | -                                     | 0.0%                                                    | 3,100,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Renovation of Dankoshe NPS Buji LGA                                                     | 3,100,000.00         | -                   | -                                     | 0.0%                                                    | 3,100,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Renovation of kwanar kulba - Birniwa LGA                                                | 3,100,000.00         | -                   | -                                     | 0.0%                                                    | 3,100,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Renovation of Maruwa NPS Kafin-Hausa LGA                                                | 3,100,000.00         | -                   | -                                     | 0.0%                                                    | 3,100,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Renovation of Hardo Usaini NPS - Gumel LGA                                              | 3,100,000.00         | -                   | -                                     | 0.0%                                                    | 3,100,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Renovation of Sawa NPS - Gwaram LGA                                                     | 3,100,000.00         | -                   | -                                     | 0.0%                                                    | 3,100,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Renovation of Abbawa Garki LGA                                                          | 3,100,000.00         | -                   | -                                     | 0.0%                                                    | 3,100,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of Pump Boreholes at Wallari NPS M/Madori LGA                              | 2,968,000.00         | -                   | -                                     | 0.0%                                                    | 2,968,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of Pump Boreholes at Rauda Yangandu NPS - YKS                              | 2,968,000.00         | -                   | -                                     | 0.0%                                                    | 2,968,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of Pump Boreholes at Simfidar Fulani - NPS Roni LGA                        | 2,968,000.00         | -                   | -                                     | 0.0%                                                    | 2,968,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of Pump Boreholes at Dukkana NPS - Jahun LGA                               | 2,968,000.00         | -                   | -                                     | 0.0%                                                    | 2,968,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of Pump Boreholes at Hardo Dawa - Maigatari LGA                            | 2,968,000.00         | -                   | -                                     | 0.0%                                                    | 2,968,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of Pump Boreholes at Ado Baso NPS - Taura LGA                              | 2,968,000.00         | -                   | -                                     | 0.0%                                                    | 2,968,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of Pump Boreholes at Birgimawa NPS - Dutse LGA                             | 2,968,000.00         | -                   | -                                     | 0.0%                                                    | 2,968,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of Pump Boreholes at Lulai NPS - Kaugama                                   | 2,968,000.00         | -                   | -                                     | 0.0%                                                    | 2,968,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of Pump Boreholes at Jama'are NPS - Guri LGA                               | 2,968,000.00         | -                   | -                                     | 0.0%                                                    | 2,968,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of Pump Boreholes at Jegawar Mesa NPS - Buji LGA                           | 2,968,000.00         | -                   | -                                     | 0.0%                                                    | 2,968,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of Pump Boreholes at Alhajerin Yamma NPS K/Hausa LGA                       | 2,968,000.00         | -                   | -                                     | 0.0%                                                    | 2,968,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of Pump Boreholes at Kukure NPS - Gagarawa LGA                             | 2,968,000.00         | -                   | -                                     | 0.0%                                                    | 2,968,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of Pump Boreholes at Saliawa NPS Gwaram                                    | 2,968,000.00         | -                   | -                                     | 0.0%                                                    | 2,968,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Construction of Pump Boreholes at Karfawa NPS - Babura LGA                              | 2,968,000.00         | -                   | -                                     | 0.0%                                                    | 2,968,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Nomadic Schools Projects Monitoring and Inspection across the State                     | 31,019,000.00        | 3,750,000.00        | 3,750,000.00                          | 12.1%                                                   | 27,269,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency | Procurement and Distribution of 10no. Motorcycles for the Remaining Nomadic Zonal       | 18,724,000.00        | -                   | -                                     | 0.0%                                                    | 18,724,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency | Procurement and Distribution of 5,000 School Uniforms (male & female)                   | 37,100,000.00        | -                   | -                                     | 0.0%                                                    | 37,100,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency | Procurement and Distribution of 5,000no. Sandals                                        | 16,980,000.00        | -                   | -                                     | 0.0%                                                    | 16,980,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency | Procurement and Distribution of 5,000no. School Bags                                    | 17,500,000.00        | -                   | -                                     | 0.0%                                                    | 17,500,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency | Procurement and Distribution of Instructional Materials to 400nos Adult and 150nos      | 29,600,000.00        | -                   | -                                     | 0.0%                                                    | 29,600,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency | Procurement and Distribution of 250no. 3-Sitting Desks                                  | 20,200,000.00        | -                   | -                                     | 0.0%                                                    | 20,200,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency | Procurement of 100no. Teacher classroom table and chair                                 | 11,800,000.00        | -                   | -                                     | 0.0%                                                    | 11,800,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency | Procurement and distribution of 2,500no. Sitting Mats (small row size) to Nomadic       | 40,800,000.00        | -                   | -                                     | 0.0%                                                    | 40,800,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency | Monitoring and Supervision of 400no. Adult and 150no Youth Islamiyya centers            | 21,900,000.00        | -                   | -                                     | 0.0%                                                    | 21,900,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency | Procurement and Distribution of Instructional and sporting Materials to Nomadic Primary | 44,830,000.00        | -                   | -                                     | 0.0%                                                    | 44,830,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency | Procurement and Distribution of Transition Package, Sanitary and Sanitation Items to    | 28,400,000.00        | -                   | -                                     | 0.0%                                                    | 28,400,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency | Procurement and Distribution of Re-enrolment Materials for Nomadic Out-of School        | 20,780,000.00        | -                   | -                                     | 0.0%                                                    | 20,780,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency | Procurement and Distribution of Fumigation materials for termite, bat and insects in    | 10,520,000.00        | -                   | -                                     | 0.0%                                                    | 10,520,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency | Procurement and Distribution of 300No. solar power Radio with memory card               | 9,830,000.00         | -                   | -                                     | 0.0%                                                    | 9,830,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Procurement of electronics recording lessons devices and distribution to mobile Nomads  | 2,200,000.00         | -                   | -                                     | 0.0%                                                    | 2,200,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Acquisition of airtime. Radio for Nomadic Distant Learning by Radio for Mobile Nomads   | 1,200,000.00         | -                   | -                                     | 0.0%                                                    | 1,200,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Procurement of 1no. New Toyota corolla for E.S Office                                   | 33,600,000.00        | -                   | -                                     | 0.0%                                                    | 33,600,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency | Overhauling of 3no. Hilux for effective monitoring and Inspections                      | 20,800,000.00        | -                   | -                                     | 0.0%                                                    | 20,800,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency | Overhauling of 1no. Toyota Corolla for effective monitoring and Inspections             | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Capacity Development of Nomadic School Based Management Committees (SBMCs) and          | 5,700,000.00         | -                   | -                                     | 0.0%                                                    | 5,700,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Capacity Development of Stakeholders on the Implementation of Accelerated Basic         | 9,000,000.00         | -                   | -                                     | 0.0%                                                    | 9,000,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Monitoring and Supervision of Pilot Accelerated Basic Education Program (ABEP)          | 12,000,000.00        | -                   | -                                     | 0.0%                                                    | 12,000,000.00                     |                  |                             |
| 051700300100 - Nomadic Education Agency | Advocacy and Sensitization on Education Voucher to School PPP model                     | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Monitoring and Supervision of Nomadic Education Voucher                                 | 7,000,000.00         | -                   | -                                     | 0.0%                                                    | 7,000,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Skills acquisition capacity development to nomads out of schools                        | 7,900,000.00         | -                   | -                                     | 0.0%                                                    | 7,900,000.00                      |                  |                             |
| 051700300100 - Nomadic Education Agency | Capacity Development of 1,000 Nomadic Students and Youths on Vocational Modern in-      | 6,700,000.00         | -                   | -                                     | 0.0%                                                    | 6,700,000.00                      |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                  | Project Description                                                                       | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|------------------------------------------------------|-------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 051700400100 - Library Board                         | Procurement of 3Nos. Laptop and 2Nos of Computer                                          | 7,000,000.00         | -                   | -                                     | 0.0%                                                    | 7,000,000.00                      |                  |                             |
| 051700400100 - Library Board                         | Procurement of additional Books for Library                                               | 8,000,000.00         | -                   | -                                     | 0.0%                                                    | 8,000,000.00                      |                  |                             |
| 051700400100 - Library Board                         | General Renovation of State Library complex                                               | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051700400100 - Library Board                         | Renovation of Taura, Hadejia, Birini Kudu and Birniwa Divisional Library                  | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 051700400100 - Library Board                         | Procurement of Library materials                                                          | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 051700400100 - Library Board                         | Renovation of Hadejia and Gumel E. Library                                                | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 051700400100 - Library Board                         | Construction of 6 Seater Toilets (Head Office)                                            | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051700400100 - Library Board                         | Construction of Document/Reserve Unit Phase III (Head Office)                             | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051700400100 - Library Board                         | Landscaping of State Library (Head Office)                                                | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Construction of Islamiyya Schools under 2025 outstanding constituency projects            | 304,100,000.00       | -                   | 106,046,713.47                        | 34.9%                                                   | 198,053,286.53                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Construction of Islamiyya Schools for 2026 constituency projects                          | 443,200,000.00       | -                   | -                                     | 0.0%                                                    | 443,200,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Construction of 321no. New Classrooms and other School Structure for Junior and           | 3,000,000,000.00     | -                   | 334,448,112.46                        | 11.1%                                                   | 2,665,551,887.54                  |                  |                             |
| 051700500100 - State Universal Basic Education Board | Construction of 70 Block of 4 Cubicles Toilet for the improvement of Sanitation and       | 259,404,000.00       | -                   | -                                     | 0.0%                                                    | 259,404,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Construction of Perimeter Fences for 37 Basic Schools in the State                        | 1,000,000,000.00     | -                   | 133,115,524.26                        | 13.3%                                                   | 866,884,475.74                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Construction and Drilling of 75no. Hand pump Borehole                                     | 268,200,000.00       | -                   | 51,184,693.88                         | 19.1%                                                   | 217,015,306.12                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Development of Agricultural System for Learning                                           | 142,000,000.00       | -                   | 24,256,325.75                         | 17.1%                                                   | 117,743,674.25                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Educational Development and Quality Assurance                                             | 142,000,000.00       | -                   | 5,585,785.58                          | 3.9%                                                    | 136,414,214.42                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of Sports Facilities Equipment i.e 5no. Table tennis, 10no. Chess board       | 142,000,000.00       | -                   | 3,033,400.00                          | 2.1%                                                    | 138,966,600.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of Project Monitoring Equipment                                               | 142,000,000.00       | -                   | 50,820,259.60                         | 35.8%                                                   | 91,179,740.40                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Construction of 60 Block of 4 Cubicles Toilet for the improvement of Sanitation and       | 85,600,000.00        | -                   | -                                     | 0.0%                                                    | 85,600,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Construction and Drilling of 60no. Hand pump Borehole                                     | 64,000,000.00        | -                   | -                                     | 0.0%                                                    | 64,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of Teaching and Learning Materials for Basic Schools                          | 262,500,000.00       | -                   | -                                     | 0.0%                                                    | 262,500,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of Project Monitoring Equipment                                               | 140,000,000.00       | -                   | -                                     | 0.0%                                                    | 140,000,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Development of Basic Education Schools Database                                           | 350,000,000.00       | -                   | -                                     | 0.0%                                                    | 350,000,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement and installation of ICT gadget in Basic Schools                               | 350,900,000.00       | -                   | -                                     | 0.0%                                                    | 350,900,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of Sports Equipment                                                           | 140,000,000.00       | -                   | -                                     | 0.0%                                                    | 140,000,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Development of Greening of Schools Climate Change and Safeguarding                        | 140,000,000.00       | -                   | -                                     | 0.0%                                                    | 140,000,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Development of Education Management Information System (EMIS) Database support to         | 140,000,000.00       | -                   | -                                     | 0.0%                                                    | 140,000,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Educational Development and Quality Assurance                                             | 350,000,000.00       | -                   | -                                     | 0.0%                                                    | 350,000,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Capacity Development for Teachers, Heads, School Support officers (SSOs) School           | 900,000,000.00       | -                   | -                                     | 0.0%                                                    | 900,000,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Improve effective monitoring of schools                                                   | 22,000,000.00        | -                   | -                                     | 0.0%                                                    | 22,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Homegrown solution of learning poverty through (JILAL) Scale-up to 12 Schools each par    | 29,500,000.00        | -                   | -                                     | 0.0%                                                    | 29,500,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of 1,000no. Smart phones tablets                                              | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Remediation programme for in-competent teacher based on TTNA                              | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Capacity Development and Community Practice for passionate teacher                        | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Renovation of 1,010no. Classrooms and other School Structure for Junior and Primary       | 5,301,000,000.00     | -                   | 507,364,090.33                        | 9.6%                                                    | 4,793,635,909.67                  |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of Instructional Materials including additional core and non-core text books, | 550,000,000.00       | -                   | 49,112,595.00                         | 8.9%                                                    | 500,887,405.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Capacity Development on food and Nutrition Interventions dietary needs of pupils in       | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement and Distribution of 32,212 set of classroom furniture                         | 2,500,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,500,000,000.00                  |                  |                             |
| 051700500100 - State Universal Basic Education Board | Construction of Handpump at SVI Dutse                                                     | 1,700,000.00         | -                   | -                                     | 0.0%                                                    | 1,700,000.00                      |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of Specialized Designed Learning Materials such as Audiometer, Brail          | 23,300,000.00        | -                   | -                                     | 0.0%                                                    | 23,300,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of 3no. Grinding Machines and 6no. Plastic Water Tanks for Spedal             | 4,500,000.00         | -                   | -                                     | 0.0%                                                    | 4,500,000.00                      |                  |                             |
| 051700500100 - State Universal Basic Education Board | Construction of Walk way at SHI & SVI                                                     | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Provision of solar powered security light and Revitalization at SHI, SVI and SID          | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of Workshop Equipment and Materials include Saw Machine, Jigsaw               | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Interlocking of Female Hostels at SHI                                                     | 3,800,000.00         | -                   | -                                     | 0.0%                                                    | 3,800,000.00                      |                  |                             |
| 051700500100 - State Universal Basic Education Board | Construction of 4no. cubicle toilet at SHI                                                | 44,000,000.00        | -                   | -                                     | 0.0%                                                    | 44,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Rehabilitation of Drainage and Sand filling at SID Kazaware                               | 3,500,000.00         | -                   | -                                     | 0.0%                                                    | 3,500,000.00                      |                  |                             |
| 051700500100 - State Universal Basic Education Board | Renovation of School gate at SVI                                                          | 1,700,000.00         | -                   | -                                     | 0.0%                                                    | 1,700,000.00                      |                  |                             |
| 051700500100 - State Universal Basic Education Board | Monitoring trained teachers for inclusive education practice in Special Schools &         | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 051700500100 - State Universal Basic Education Board | Revitalization of Computer/ICT facilities at SHI Hadejia                                  | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Construction of Teacher House at SHI & SVI                                                | 45,000,000.00        | -                   | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of 200no. Of Pupil Furniture for Special Schools to SVI Dutse, SHI Hadejia,   | 10,500,000.00        | -                   | -                                     | 0.0%                                                    | 10,500,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of 85no. Beds and Beddings for Special Schools to SVI Dutse, SHI Hadejia,     | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Renovations of Hostels at School for the special need                                     | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of Solar gargets for the 3no. Junior Secondary Schools and 3no. JSS           | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of 25no. Core i7 Laptop computers                                             | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Monitoring of E-learning centres across the State                                         | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of 3,000 Tablet and Android Phones for scale up and data capturing            | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Establishment 5no. E-learning centres at 3 senatorial districts                           | 53,000,000.00        | -                   | -                                     | 0.0%                                                    | 53,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of library Materials to 27 LGAs of Basics Schools                             | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Capacity Development of E-learning desk officers across the State                         | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of 3no. big size Safe boxes                                                   | 8,000,000.00         | -                   | -                                     | 0.0%                                                    | 8,000,000.00                      |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement and distribution of 30,000 sets of Pupils and Teachers Furniture for ECCDE,   | 720,000,000.00       | -                   | -                                     | 0.0%                                                    | 720,000,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement and distribution of 350 sets of bed and beddings to Boarding Schools          | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Repairs of 15,000 Classrooms Furniture from the scraps                                    | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Renovation of Toilets across the Basic Schools                                            | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Construction of 12no. New Toilets at Basic Schools for ODF Sustainability                 | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |                  |                             |

Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                  | Project Description                                                                      | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|------------------------------------------------------|------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 051700500100 - State Universal Basic Education Board | Construction 12no. handpumps water facilities                                            | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Capacity Development of Basic Education Schools Managers on Sanitation & hygiene         | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Construction of well fence at basic education school                                     | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of Sanitation Equipment's                                                    | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Renovation and Improvement of hand washing facilities at the basic education schools     | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Capacity Development of State, LGAs, Zonal EMIS officers and M&E on Data analysis        | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Conduct of Teachers, Instructional Materials, Infrastructure data need assessment        | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Conduct of NALABE Data Collection at Schools and Wards level                             | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Subscriptions for the Domain name/hosting renewal for the Automated Joining              | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Renovation of LEAs EMIS Offices at 27 LGAs 3.64 million each                             | 98,300,000.00        | -                   | -                                     | 0.0%                                                    | 98,300,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Conduct of Out-of-School Children (OOSC) Survey                                          | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Establishment of mobile classrooms for the climate friendly infrastructure               | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of 1,666 Fumigation machines for the schools fumigation exercises            | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Capacity Development of SSITs, SSOs, Head Teachers, Teachers and Monitoring of           | 319,200,000.00       | -                   | -                                     | 0.0%                                                    | 319,200,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of TLMs, Track and Trace (TnT) of TLMs                                       | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of 2no. Motorvchides (Toyota corolla 2013 model)                             | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement and distribution of 1,000no. Set of School Uniform including sandals and     | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of 192no. Plastic Water Tank                                                 | 11,940,000.00        | -                   | -                                     | 0.0%                                                    | 11,940,000.00                     |                  |                             |
| 051700500100 - State Universal Basic Education Board | Construction of 200no. New Classrooms and other School Structure for Junior and          | 1,097,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,097,000,000.00                  |                  |                             |
| 051700500100 - State Universal Basic Education Board | Renovation of 750no. Classrooms and other School Structure for Junior and Primary        | 2,992,000,000.00     | -                   | 360,020,138.76                        | 12.0%                                                   | 2,631,979,861.24                  |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement and distribution of 45,000 Classroom Furniture set                           | 748,000,000.00       | -                   | -                                     | 0.0%                                                    | 748,000,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Procurement of Text Books for P1 & P2 to scale up PLANE foundational learning.           | 220,000,000.00       | -                   | -                                     | 0.0%                                                    | 220,000,000.00                    |                  |                             |
| 051700500100 - State Universal Basic Education Board | Renovation of Wind and Storm-Damaged Primary and Junior Secondary Schools and            | 2,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,000,000,000.00                  |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Renovation of Existing Structure in 7no. Model Tsangaya Schools inherited from Federal   | 333,000,000.00       | -                   | -                                     | 0.0%                                                    | 333,000,000.00                    |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Construction of 30no. recitation hall at selected large local Tsangaya Schools           | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Construction of 30no. recitation hall at selected large local Tsangaya Schools           | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Procurement and Installation of 100no. Solar light in for Tsangaya schools across the    | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Construction of 30no. 4 pit latrines at selected large local Tsangaya Schools            | 180,000,000.00       | 164,414,117.00      | 164,414,117.00                        | 91.3%                                                   | 15,585,883.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Construction of 30no. Hand pumps in Tsangaya Schools                                     | 60,000,000.00        | 16,711,950.00       | 16,711,950.00                         | 27.9%                                                   | 43,288,050.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | construction of perimeter wall fence at 3no. Mega Tsangaya schools                       | 57,000,000.00        | -                   | -                                     | 0.0%                                                    | 57,000,000.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Construction of 3no. Blocks of 3-bedroom houses for Alarammas in 3no. Tsangaya Mega      | 325,000,000.00       | -                   | -                                     | 0.0%                                                    | 325,000,000.00                    |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Construction of Mosques at 3no. Tsangaya Mega Schools                                    | 225,000,000.00       | -                   | -                                     | 0.0%                                                    | 225,000,000.00                    |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Construction of 3no. Skills acquisition centers Tsangaya Mega Schools                    | 700,000,000.00       | -                   | -                                     | 0.0%                                                    | 700,000,000.00                    |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Construction of 1-block of kitchen with dining hall at 3no Mega Tsangaya schools         | 57,000,000.00        | -                   | -                                     | 0.0%                                                    | 57,000,000.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Construction of pit latrine at 3no. Mega Tsangaya schools                                | 57,000,000.00        | -                   | -                                     | 0.0%                                                    | 57,000,000.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Provision of power supply at 3no. Mega Tsangaya (Dutse, K/hausa and Ringim schools)      | 45,000,000.00        | -                   | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Construction of External water supply at 3no. Mega Tsangaya schools (Dutse, K/hausa      | 45,000,000.00        | 38,964,899.00       | 38,964,899.00                         | 86.6%                                                   | 6,035,101.00                      |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Procurement of 100No. Clippers barbing and Neil cutting Kits                             | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Construction of A single story Building; consisting of 20no. retail shops                | 110,000,000.00       | -                   | -                                     | 0.0%                                                    | 110,000,000.00                    |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Construction of drainages at 3no. Mega Tsangaya schools (Dutse, K/hausa and Ringim)      | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Construction parking space at 3no. Mega Tsangaya schools (Dutse, K/hausa and Ringim)     | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Rehabilitation and renovation of Storm Damages in Tsangaya Schools                       | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Constructions of 5no. blocks of 3 classrooms in Model Tsangaya                           | 337,000,000.00       | -                   | -                                     | 0.0%                                                    | 337,000,000.00                    |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Construction of 2no. Student's Hostels in 2no. Model Tsangaya Schools                    | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Renovations of 2no. Student's Hostels in 2no Model Tsangaya Schools                      | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Procurement of instructional materials and Library books includes (Mus'haf Al Qur'an,    | 30,000,000.00        | 23,750,000.00       | 23,750,000.00                         | 79.2%                                                   | 6,250,000.00                      |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Procurement of 6000 sets of students uniform and footwears                               | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Procurement of 200-unit Mats and 50no. Mosquito Nets and 200No. Wooding slate for        | 100,000,000.00       | 77,292,500.00       | 77,292,500.00                         | 77.3%                                                   | 22,707,500.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Procurement of Student furniture for Tsangaya Model Schools                              | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Procurement of Student Beds for Tsangaya Model Schools                                   | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Procurement of 1200no Student Mattresses                                                 | 54,000,000.00        | 53,230,000.00       | 53,230,000.00                         | 98.6%                                                   | 770,000.00                        |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Procurement of 10no. HP laptop computers                                                 | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Procurement of 1no. Giant Photocopy machine                                              | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | procurement of 10no. sets of executive seats Tsangaya offices                            | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Procurement of 3no. refrigerators Tsangaya offices                                       | 600,000.00           | -                   | -                                     | 0.0%                                                    | 600,000.00                        |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Procurement of 2no plasma television for Tsangaya offices                                | 400,000.00           | -                   | -                                     | 0.0%                                                    | 400,000.00                        |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Capacity Development for Tsangaya Tutors/Alarammas on entrepreneurship skills            | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Capacity Development for Tsangaya Alarammas and Tutors on Student Profiling,             | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Procurement of 100No. Sewing machines for the Empowerment Program for Alarammas          | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 051700600100 - Jigawa State Tsangaya Education Board | Construction of water supply scheme at Kafin Hausa Tsanya School                         | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                    | Balance Payment of Hospital Equipment for Hadejia Specialist Hospital                    | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                    | Balance payment of the construction work at Birnin Kudu New General Hospital             | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                    | Procurement of 2No. Utility Vehicles and 2No. official vehicles for Specialist Hospitals | 120,000,000.00       | -                   | -                                     | 0.0%                                                    | 120,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                    | Completion for the Construction of Kazaure Specialist Hospital                           | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                    | Completion for the Construction of Hadejia Specialist Hospital                           | 1,000,000,000.00     | 49,108,632.82       | 49,108,632.82                         | 4.9%                                                    | 950,891,367.18                    |                  |                             |
| 052100100100 - Ministry of Health                    | Procurement of Hospital Equipment for Birnin Kudu General Hospital                       | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                    | Renovation of structures at Birnin kudu General Hospital                                 | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                    | Continuation for the Construction of 2No. new General Hospitals at Ringim and Kafin-     | 3,000,000,000.00     | -                   | 662,550,311.24                        | 22.1%                                                   | 2,337,449,688.76                  |                  |                             |

Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                     | Project Description                                                                       | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|---------------------------------------------------------|-------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 052100100100 - Ministry of Health                       | Procurement of 2no. Computer Laptops                                                      | 1,500,000.00         | -                   | -                                     | 0.0%                                                    | 1,500,000.00                      |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement of 2no. Printers                                                              | 500,000.00           | -                   | -                                     | 0.0%                                                    | 500,000.00                        |                  |                             |
| 052100100100 - Ministry of Health                       | Establishment of Research Data base Software                                              | 1,150,000.00         | -                   | -                                     | 0.0%                                                    | 1,150,000.00                      |                  |                             |
| 052100100100 - Ministry of Health                       | Capacity Development on health research and Ethics                                        | 3,500,000.00         | -                   | -                                     | 0.0%                                                    | 3,500,000.00                      |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement of Medications for the prevention, diagnosis, treatment, PSM for Malaria      | 252,000,000.00       | -                   | 31,624,400.00                         | 12.5%                                                   | 220,375,600.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement of drugs for treatment of opportunistic infections HIV / AIDS Control         | 215,000,000.00       | -                   | -                                     | 0.0%                                                    | 215,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement of Tuberculosis & Leprosy of Medical Equipment                                | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Construction of additional 2no. blocks of 3no. toilets at Tuberculosis & leprosy referral | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Renovation of existing structures at TB and leprosy referral hospitalHadejia              | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Provision for the procurement of anti-TB medications.                                     | 120,000,000.00       | -                   | -                                     | 0.0%                                                    | 120,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement of ante-leprosy drugs                                                         | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement of Free MNCH Registers (admission register, blood register, General           | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement of Health Management Information (NHMIS and LMS) Registers                    | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement of 3no. Computer Laptops - N3.0 million, Procurement and Installation of      | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Development of Servers for the piloting of establishment of Health Record (EMR) HMIS      | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | General renovation of Psychiatric hospital Kazaure                                        | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement and installation of Elisa Machine, safety carvinets and others for Public     | 800,000,000.00       | -                   | 614,359,291.00                        | 76.8%                                                   | 185,640,709.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Renovation of Gen Hosp Hadejia                                                            | 600,000,000.00       | -                   | 192,658,355.40                        | 32.1%                                                   | 407,341,644.60                    |                  |                             |
| 052100100100 - Ministry of Health                       | Renovation of Gen Hosp Gumel                                                              | 500,000,000.00       | 295,325,916.96      | 295,325,916.96                        | 59.1%                                                   | 204,674,083.04                    |                  |                             |
| 052100100100 - Ministry of Health                       | Renovation of Gen Hosp Kazaure                                                            | 500,000,000.00       | 251,355,756.00      | 251,355,756.00                        | 50.3%                                                   | 248,644,244.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement and installations of medical equipment to Hadejia, Gumel, Kazaure and         | 1,500,000,000.00     | -                   | 54,870,000.00                         | 3.7%                                                    | 1,445,130,000.00                  |                  |                             |
| 052100100100 - Ministry of Health                       | Completion for the Construction of New Orthopaedic Hospital at Gumel                      | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Equipping of New Orthopaedic Hospital at Gumel                                            | 415,000,000.00       | -                   | -                                     | 0.0%                                                    | 415,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Rehabilitation of Training Centre for internship, Horsemanship and Postgraduate Family    | 70,000,000.00        | 21,403,000.00       | 21,403,000.00                         | 30.6%                                                   | 49,597,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement for the Medical Equipment for the Establishment of intensive care unit        | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Construction Physiotherapy and Dental units in General Hospitals (Gumel and Hadejia)      | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Equipping Physiotherapy and Dental units in Birnin kudu, Gumel and Hadejia General        | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Provision for the equipping of Emergency Operation Centre (EOC)                           | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement and installation of Medical Equipment and Reagent to Public Health            | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Assessment survey of Maternal, Perinatal Death Surveillance and Response (MPDSR)          | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Renovation of Birniwa General Hospital                                                    | 300,000,000.00       | -                   | 57,778,388.90                         | 19.3%                                                   | 242,221,611.10                    |                  |                             |
| 052100100100 - Ministry of Health                       | Renovation of Works of Ringim General Hospital                                            | 30,000,000.00        | 97,831,933.31       | 97,831,933.31                         | 326.1%                                                  | 67,831,933.31                     |                  |                             |
| 052100100100 - Ministry of Health                       | Continuation for the Construction of Ringim and Kafin Hausa New General Hospitals         | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement of 5No. New Ambulance                                                         | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement of 10no. Industrial washing machine                                           | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement and installation of 5No. Table top incinerator machine                        | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement of 10No. Fairly use Toyota Corolla (Sedan)                                    | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Construction of ophthalmic unit at some selected General Hospitals across the State       | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Equipping of Ophthalmic unit at Birnin kudu General Hospital                              | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Purchase of medical equipment for Primary Eye Care Ondhocerclasis                         | 100,000,000.00       | -                   | 4,500,000.00                          | 4.5%                                                    | 95,500,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Renovation of Jigawa State Drug Management Agency (JIDMA)                                 | 190,000,000.00       | 17,648,767.90       | 30,208,767.90                         | 15.9%                                                   | 159,791,232.10                    |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement of Medications for free Medical services to children under 5 years, pregnant  | 1,460,000,000.00     | 297,971,238.00      | 515,771,238.00                        | 35.3%                                                   | 944,228,762.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Purchase of medical Services under the State Contributory Health Insurance Programme      | 5,046,000,000.00     | -                   | 124,462,874.00                        | 2.5%                                                    | 4,921,537,126.00                  |                  |                             |
| 052100100100 - Ministry of Health                       | Renovation of Infectious Diseases Hospital Dutse (IDH)                                    | 135,000,000.00       | -                   | -                                     | 0.0%                                                    | 135,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement of Office Furniture for the Established Planning Preventive Unit              | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Monitoring and evaluation of hospital facility for Quality improvement.                   | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Capacity Development of management and administration for directors, deputy directors     | 50,000,000.00        | 9,647,500.00        | 52,153,172.40                         | 104.3%                                                  | 2,153,172.40                      |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement of Operational Motor Vehicles for the RMN CHAE and Nutrition Activities       | 230,000,000.00       | -                   | -                                     | 0.0%                                                    | 230,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement surgical and Medical equipment for the implementation of Free                 | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 052100100100 - Ministry of Health                       | Upgrade of Central Medical Store to Pharma grade                                          | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement of 2no. Workstation table with 6n. Chairs and 1no. Excutive chairs and        | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Capacity development for the Remediation Courses for Foreign Train Medical Graduate       | 32,000,000.00        | 10,000,000.00       | 10,000,000.00                         | 31.3%                                                   | 22,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement of Medical Seives (RUTF, Vitamin A.) under RMNCHAE and Nutrition              | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Capacity Development of Health Workers under Health System Strengthen in                  | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 052100100100 - Ministry of Health                       | Capacity Development for Planning Cell Team on operational plan and annual Planning       | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement and installations of dialysis machines and other equipment at Dutse,          | 520,000,000.00       | 180,659,775.31      | 378,120,596.87                        | 72.7%                                                   | 141,879,403.13                    |                  |                             |
| 052100100100 - Ministry of Health                       | Completion of construction and supply of equipment for the cry oxygen plant at Dutse      | 2,300,000,000.00     | 640,828,874.20      | 640,828,874.20                        | 27.9%                                                   | 1,659,171,125.80                  |                  |                             |
| 052100100100 - Ministry of Health                       | Construction of Diagnostic and Cardiac Centre Dutse                                       | 3,000,000,000.00     | 97,918,339.26       | 97,918,339.26                         | 3.3%                                                    | 2,902,081,660.74                  |                  |                             |
| 052100100100 - Ministry of Health                       | Procurement of Medical Equipment and surgical outreach under Delivery Package (MAMA       | 600,000,000.00       | -                   | 438,419,782.50                        | 73.1%                                                   | 161,580,217.50                    |                  |                             |
| 052100100100 - Ministry of Health                       | Optimization of Gansu General Hospitals                                                   | 100,000,000.00       | 55,386,971.18       | 55,386,971.18                         | 55.4%                                                   | 44,613,028.82                     |                  |                             |
| 052100100100 - Ministry of Health                       | Optimization of Gwaran General Hospitals and Others                                       | 200,000,000.00       | 110,773,942.36      | 110,773,942.36                        | 55.4%                                                   | 89,226,057.64                     |                  |                             |
| 052100100100 - Ministry of Health                       | Optimization of Gwira General Hospitals                                                   | 100,000,000.00       | 55,386,971.18       | 55,386,971.18                         | 55.4%                                                   | 44,613,028.82                     |                  |                             |
| 052100100100 - Ministry of Health                       | Optimization of Garki General Hospitals                                                   | 100,000,000.00       | 55,386,971.18       | 55,386,971.18                         | 55.4%                                                   | 44,613,028.82                     |                  |                             |
| 052100100100 - Ministry of Health                       | Optimization of Guri General Hospitals                                                    | 100,000,000.00       | 55,386,971.18       | 55,386,971.18                         | 55.4%                                                   | 44,613,028.82                     |                  |                             |
| 052100100100 - Ministry of Health                       | Optimization of Kirikasammal General Hospitals                                            | 100,000,000.00       | 55,386,971.18       | 55,386,971.18                         | 55.4%                                                   | 44,613,028.82                     |                  |                             |
| 052100100100 - Ministry of Health                       | Optimization of Gagarawa General Hospitals                                                | 100,000,000.00       | 55,386,971.18       | 55,386,971.18                         | 55.4%                                                   | 44,613,028.82                     |                  |                             |
| 052100500100 - Office of the Provost College of Nursing | Construction of 2no. block of hostel at CON Birnin kudu                                   | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 052100500100 - Office of the Provost College of Nursing | Renovation and improvement of Old Site of College of Nursing Science                      | 120,000,000.00       | -                   | -                                     | 0.0%                                                    | 120,000,000.00                    |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                     | Project Description                                                                      | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|---------------------------------------------------------|------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 052100500100 - Office of the Provost College of Nursing | Procurement of 2no. official vehicles for provost and principal officers                 | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 052100500100 - Office of the Provost College of Nursing | Procurement of furniture for governing council board room, academic staff conference     | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 052100500100 - Office of the Provost College of Nursing | Completion works for the Construction of College of Nursing Sciences, Hadejia Campus     | 2,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 2,000,000,000.00                  |                  |                             |
| 052100500100 - Office of the Provost College of Nursing | Completion of Phase III project for the construction works at SON&M Babura               | 300,000,000.00       | 158,272,457.00      | 158,272,457.00                        | 52.8%                                                   | 141,727,543.00                    |                  |                             |
| 052100600100 - College of Health Science and Technology | Construction of 1no. Female Hostel Story Building                                        | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 052100600100 - College of Health Science and Technology | Construction of 2no. Blocks of Students Hostels                                          | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 052100600100 - College of Health Science and Technology | Upgrading of School of Health Technology Structures to Full Pledged College of Health    | 350,000,000.00       | -                   | -                                     | 0.0%                                                    | 350,000,000.00                    |                  |                             |
| 052100600100 - College of Health Science and Technology | Construction of 1no. additional Blocks for Staff and Examiners Guest House               | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 052100600100 - College of Health Science and Technology | Re-construction of Wall Fence with Gate and Gate House                                   | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 052100700100 - Primary Health Care Development Agency   | Rehabilitation and upgrading of Primary Health Centres across the State                  | 11,500,000,000.00    | 1,516,354,962.28    | 1,882,975,818.40                      | 16.4%                                                   | 9,617,024,181.60                  |                  |                             |
| 052100700100 - Primary Health Care Development Agency   | Maternal and Neonatal Emergency Transport Scheme (MaNCETS) (PHC)                         | 100,000,000.00       | 8,286,000.00        | 8,286,000.00                          | 8.3%                                                    | 91,714,000.00                     |                  |                             |
| 052100700100 - Primary Health Care Development Agency   | Procurement of Safety Box, Cold Box, Vaccine Carriers, Ice packs for the Support of      | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 052100700100 - Primary Health Care Development Agency   | Capacity Development on Deman Generation for Jakadan Lafiya and Community Based          | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |                  |                             |
| 052100700100 - Primary Health Care Development Agency   | Procurement of Micronutrient powder supplementation, Food stuff for Food Demonstration   | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 052100700100 - Primary Health Care Development Agency   | Jakadun Lafiya support Monitoring and supervision                                        | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 052100700100 - Primary Health Care Development Agency   | Assessment survey of Maternal, Perinatal Death Surveillance and Response (MPDSR)         | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 052100700100 - Primary Health Care Development Agency   | Monitoring and evaluation of PHCD Health System Services and intervention of non-        | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |                  |                             |
| 052100700100 - Primary Health Care Development Agency   | Procurement of Medical Services (AEFI, Vaccine Carrier, Ice packs, cold box and Others)  | 650,000,000.00       | 3,286,000.00        | 3,286,000.00                          | 0.5%                                                    | 646,714,000.00                    |                  |                             |
| 052100700100 - Primary Health Care Development Agency   | Capacity Development on Immunization exercises                                           | 800,000,000.00       | 24,500,000.00       | 24,500,000.00                         | 3.1%                                                    | 775,500,000.00                    |                  |                             |
| 052100700100 - Primary Health Care Development Agency   | Purchase of Ready to Use therapeutic Food (RUTF), F75 and F100 for nutritional           | 1,093,145,000.00     | -                   | 86,053,462.00                         | 7.9%                                                    | 1,007,091,538.00                  |                  |                             |
| 052100700100 - Primary Health Care Development Agency   | Procurement of medical equipments for Free Maternal and Child Health Programme in        | 500,000,000.00       | 26,280,000.00       | 46,382,000.00                         | 9.3%                                                    | 453,618,000.00                    |                  |                             |
| 052100700100 - Primary Health Care Development Agency   | Capacity Development for the state Emergency Maternal and Child Health (SEMCHIC)         | 50,000,000.00        | 20,157,500.00       | 20,157,500.00                         | 40.3%                                                   | 29,842,500.00                     |                  |                             |
| 052100700100 - Primary Health Care Development Agency   | Procurement of Family Planning Service Equipments for the Support Family Planning /      | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 052100700100 - Primary Health Care Development Agency   | Development of PHC facilities at Ward level across the State for Basic Healthcare        | 500,000,000.00       | 260,149,192.20      | 471,562,792.95                        | 94.3%                                                   | 28,437,207.05                     |                  |                             |
| 052100700100 - Primary Health Care Development Agency   | Continuation for the revitalization of PHCs facilities Immunization Plus and Malaria     | 3,500,000,000.00     | 577,820,228.71      | 577,820,228.71                        | 16.5%                                                   | 2,922,179,771.29                  |                  |                             |
| 052100700100 - Primary Health Care Development Agency   | Procurement of Medical services for the management and control of outbreak diseases      | 400,000,000.00       | -                   | -                                     | 0.0%                                                    | 400,000,000.00                    |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Implementation of AgroClimate Resilience in Semi-Arid Landscape (ACRESAL)                | 6,000,000,000.00     | 715,967,011.29      | 2,306,198,421.53                      | 38.4%                                                   | 3,693,801,578.47                  |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Procurement 1,000,000,000 Plastic Poly Bags - N4.5 million, Procurement Top soils 193    | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Side clearance and Demarcation for the Forest Shelterbelt and Natural Forest Reserve     | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Tree planting for the development of Plantations 3 tears at 3 senatorial District        | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Reactivation of Yarda Kangiwa and Meli Industrial Crops Trees (Gum Arabic, Jatropa,      | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Procurement of 5no. Laptop computers                                                     | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Capacity Development on environment (e.g seminar, conference and workshops)              | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Procurement of River Clearance Equipment to support community organization along         | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Visibility study survey for Commencement of Development of Dabar madini and Adiyani      | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Construction of 2no. of Bed room rangers Quarters at Marqudu Village for the protection  | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Upgrading of Adiyani forest and Dabar Magini in Guri LGA flood plain into game reserve.  | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Identification survey for the Biodiversity areas across the state                        | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Monitoring survey of major bush meat markets                                             | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Procurement of 5no. Motorcycles for protection of the established Game reserve, open     | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Construction Green view and amusement park of Wawan Rafi at kazaure                      | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Procurement of Podcast Sound equipment (Needle Poker Vibrator, Turbidity Meter,          | 74,000,000.00        | 1,960,000.00        | 1,960,000.00                          | 2.6%                                                    | 72,040,000.00                     |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Construction of Re-enforced concrete drainages at Yalwawa, Galamawa, Limawa,             | 850,000,000.00       | -                   | -                                     | 0.0%                                                    | 850,000,000.00                    |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Rehabilitation of Drainages to Pumping out of flood water                                | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Construction of 3no. City Gate Dutse                                                     | 645,000,000.00       | -                   | -                                     | 0.0%                                                    | 645,000,000.00                    |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Construction of 62,000 cubic meter of concrete drainages at Gawuna quarters, Unguwar     | 5,655,000,000.00     | 13,863,871.88       | 13,863,871.88                         | 0.2%                                                    | 5,641,136,128.12                  |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Construction of 52.5 Kilometres River Embankment protection                              | 130,000,000.00       | 51,140,832.74       | 51,140,832.74                         | 39.3%                                                   | 78,859,167.26                     |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Construction of Drainages under 2025 outstanding Constituency projects                   | 60,241,000.00        | -                   | -                                     | 0.0%                                                    | 60,241,000.00                     |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Construction of 601 meters of Drainages under 2026 Constituency projects                 | 127,000,000.00       | -                   | -                                     | 0.0%                                                    | 127,000,000.00                    |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Rehabilitation and Desalting 95 Kilor Meters of rivers                                   | 195,000,000.00       | -                   | -                                     | 0.0%                                                    | 195,000,000.00                    |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Procurement of 2no. high target survey Machines and 2no. GPS                             | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Procurement and installation of 10 no. synoptic weather station across the state         | 229,000,000.00       | -                   | -                                     | 0.0%                                                    | 229,000,000.00                    |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Procurement of 10 no. Samsung Galaxy tab (A9) (64 GB) for daily record of weather        | 8,000,000.00         | -                   | -                                     | 0.0%                                                    | 8,000,000.00                      |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Procurement of Solar power for GIS Laboratory                                            | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Construction of Rural Agricultural Feeder Roads under Rural Access and Mobility Project  | 20,500,000,000.00    | -                   | 500,000,000.00                        | 2.4%                                                    | 20,000,000,000.00                 |                  |                             |
| 053500100100 - Ministry of Environment and Climate      | Development of Environmental and Climate Change Action Plan (ECCP)                       | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 053500300100 - Jigawa State Environmental Protection    | Procurement of Laboratory Equipment and Reagents for the State Environmental Science     | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 053500300100 - Jigawa State Environmental Protection    | Renovation of JISEPA Head office                                                         | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 053500300100 - Jigawa State Environmental Protection    | Furnishing of JISEPA Head office                                                         | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 053500300100 - Jigawa State Environmental Protection    | Monitoring and Supervision of EIA                                                        | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 053500300100 - Jigawa State Environmental Protection    | Procurement of AIE Equipment                                                             | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 053500300100 - Jigawa State Environmental Protection    | Upgrading of waste recycling hub in to basic resources recovery plant (simple production | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 053500300100 - Jigawa State Environmental Protection    | Construction of additional 2no. hospital waste refuse incinerators at health facilities  | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 053500300100 - Jigawa State Environmental Protection    | Construction of 20no. Refuse collection points                                           | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 053500300100 - Jigawa State Environmental Protection    | Procurement of Sanitation Equipment and Gadgets                                          | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 053500300100 - Jigawa State Environmental Protection    | Procurement of Sanitation Equipment                                                      | 7,000,000.00         | -                   | -                                     | 0.0%                                                    | 7,000,000.00                      |                  |                             |
| 053500300100 - Jigawa State Environmental Protection    | Repairs of Heavy-Duty machineries                                                        | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 053500300100 - Jigawa State Environmental Protection    | Rehabilitation and Desalting of Drainages                                                | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |

# Jigawa State Government

Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                    | Project Description                                                                         | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|--------------------------------------------------------|---------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 053500300100 - Jigawa State Environmental Protection   | Procurement of 1no. gulley Emptier                                                          | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 053500300100 - Jigawa State Environmental Protection   | Construction of Waster Management System at Jigawa Mini SAPZ                                | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 053500300100 - Jigawa State Environmental Protection   | Rehabilitation and Desalting of existing Drainages and evacuation of debris                 | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 053500300100 - Jigawa State Environmental Protection   | Piloting for the Contruction of 2no. modern chicken abattoir                                | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 053500300100 - Jigawa State Environmental Protection   | Baseline survey on solid waste inventory, black carbon, and methane inventory               | 13,000,000.00        | -                   | -                                     | 0.0%                                                    | 13,000,000.00                     |                  |                             |
| 055100100100 - Ministry for Local Government and       | Capacity Development on climate change mitigation                                           | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 055100100100 - Ministry for Local Government and       | Development of IPSAS Computer Integrated Management Information for Local                   | 27,000,000.00        | -                   | -                                     | 0.0%                                                    | 27,000,000.00                     |                  |                             |
| 055100100100 - Ministry for Local Government and       | Purchase of 5no. Utility Vehicles Toyota Corolla LE 2013                                    | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 055100100100 - Ministry for Local Government and       | General renovation of 7no. Local Government Zonal Inspectors offices                        | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |                  |                             |
| 055100100100 - Ministry for Local Government and       | Continuation of the construction of Zonal Office Babura                                     | 25,000,000.00        | -                   | 12,972,397.00                         | 51.9%                                                   | 12,027,603.00                     |                  |                             |
| 055100100100 - Ministry for Local Government and       | Continuation of the construction of Zonal Office Kafin Hausa                                | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 055100100100 - Ministry for Local Government and       | Procurement of 15no. Computer for the establishment of ICT Unit                             | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 055100100100 - Ministry for Local Government and       | Construction of 9 No Zonal Inspectors Houses                                                | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 055100100100 - Ministry for Local Government and       | Purchase of Furniture to 9 no. Local Government Zonal Inspectors Offices                    | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 055100100100 - Ministry for Local Government and       | Provision of Solar lightning System at Local government Zonal Inspectors offices and the    | 49,798,000.00        | -                   | -                                     | 0.0%                                                    | 49,798,000.00                     |                  |                             |
| 055100100100 - Ministry for Local Government and       | Provision of the construction of Solar Water Scheme at 9no. Newly constructed Zonal         | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 055100100100 - Ministry for Local Government and       | Implementation of Local Govt Council unified project and programs                           | 1,345,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,345,000,000.00                  |                  |                             |
| 055100100100 - Ministry for Local Government and       | Procurement of 10no. motorcycle for Zonal Inspectors                                        | 20,000,000.00        | 20,651,158.56       | 20,651,158.56                         | 103.3%                                                  | - 651,158.56                      |                  |                             |
| 055100100100 - Ministry for Local Government and       | Support for the Completion of Socio-Economic Projects initiated by Self-Help Groups         | 271,000,000.00       | -                   | -                                     | 0.0%                                                    | 271,000,000.00                    |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Continuation for the construction of school structures for the completion of TVET           | 200,000,000.00       | 1,432,684,835.54    | 1,609,200,473.01                      | 804.6%                                                  | - 1,409,200,473.01                |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Construction of 3no. Science Laboratories                                                   | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Construction of 2no. ICT Laboratories                                                       | 45,000,000.00        | -                   | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Construction of 2no. Toilet WC model                                                        | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Landscaping & Interlocking                                                                  | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Construction water supply scheme at Kazaure & Hadejia Mega Schools                          | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Construction of 160meters Wall Fencing at Kazaure Mega School                               | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Renovation of 2no. Science Laboratories at Mega Hadejia                                     | 10,000,000.00        | 30,000,000.00       | 30,000,000.00                         | 300.0%                                                  | - 20,000,000.00                   |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Renovation of 3no. Block of 6-classrooms duplex at Mega Hadejia                             | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Procurement of Fumigation of Mosquitoes and Termites equipment                              | 7,000,000.00         | -                   | -                                     | 0.0%                                                    | 7,000,000.00                      |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Renovation and Evacuation of Toilets at Boarding Schools                                    | 2,000,000.00         | -                   | -                                     | 0.0%                                                    | 2,000,000.00                      |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Construction of 2no. Hostel Blocks at Proposed Federal College of Agriculture (FCA)         | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Construction of 2no. Admin Blocks at Proposed Federal College of Agriculture (FCA)          | 200,000,000.00       | 200,000,000.00      | 200,000,000.00                        | 100.0%                                                  | -                                 |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Construction of Wall fencing at Proposed Federal College of Agriculture (FCA)               | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Construction of 2no. Auditorium Blocks at Proposed Federal College of Agriculture (FCA)     | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Construction of 2no. Health Centres at Proposed Federal College of Agriculture (FCA)        | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Construction of 2no. Blocks of Faculty Buildings at Proposed Federal College of             | 200,000,000.00       | 200,000,000.00      | 200,000,000.00                        | 100.0%                                                  | -                                 |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Renovation of Existing Schools Structure under Education Support Projects                   | 61,000,000.00        | -                   | -                                     | 0.0%                                                    | 61,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Construction of 4no. Water Scheme under Education Support Projects                          | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Procurement and Installation of Solar Security Light at Proposed Federal College of         | 100,000,000.00       | 63,397,157.50       | 63,397,157.50                         | 63.4%                                                   | 36,602,842.50                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Construction of 2no. Library for the Proposed Federal College of Agriculture (FCA)          | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Construction of 3no. Science Laboratories                                                   | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Procurement of 1,500 sets of 3- seater Student desks                                        | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Procurement of 1,000 sets of double bunk beds                                               | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Procurement of 30,000 sets of school uniform for girls                                      | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Procurement of Science Laboratory Equipment & Reagents for 6 SSS across the State           | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Procurement of Science Laboratory Equipment for 20No. SSS                                   | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Conduct of Survey of the Tertiary Institution to assess needs                               | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Procurement of Kitchen Utensils for Boarding School across the State                        | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Procurement of ICT materials to 50no. SSS (5 schools per zone)                              | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Implementation of the Adolescent Girls Initiative for Learning & Empowerment (AGILE)        | 15,100,000,000.00    | 2,970,391,036.56    | 11,087,849,405.39                     | 73.4%                                                   | 4,012,150,594.61                  |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Conduct of Survey in Senior Seceodary School for physical fact finding                      | 1,000,000.00         | -                   | -                                     | 0.0%                                                    | 1,000,000.00                      |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Procurement of 1no. Brand new 14-seater Toyota Hummer Bus 2020 Model                        | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Procurement 1no. Brand New Toyota Hilux                                                     | 200,000,000.00       | -                   | 325,990,000.00                        | 163.0%                                                  | - 125,990,000.00                  |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Procurement of 2no. foreign used Toyota Corolla LE, 2016 model                              | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Conduct of Survey for Annual School Census (ASC)                                            | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Procurement of Security Gadgets to Safe Schools in Line with Safe Schools Policy            | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Procurement of 100No.HP Laptop Computer Core i3                                             | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Capacity Development on EMIS officer on data analysis                                       | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Procurement of 10No. Laptop Computers                                                       | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Development of Software for admission exercise                                              | 2,500,000.00         | -                   | -                                     | 0.0%                                                    | 2,500,000.00                      |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Purchase of 20no. Welding machines                                                          | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Purchase of 15,000 JAMB Scratch Cards                                                       | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Upgrade of the SANTAMI Education Centre of Excellent                                        | 2,000,000,000.00     | 187,940,373.44      | 187,940,373.44                        | 9.4%                                                    | 1,812,059,626.56                  |                  |                             |
| 056300100100 - Ministry of Higher Education, Science & | Rehabilitation of 40No. official Motor Vehicles                                             | 100,000,000.00       | -                   | 99,410,700.00                         | 99.4%                                                   | 589,300.00                        |                  |                             |
| 056300200100 - Jigawa State Educational Quality        | Upgrade of JISEQAA of Website and Evaluation Software and QA Application                    | 3,000,000.00         | -                   | -                                     | 0.0%                                                    | 3,000,000.00                      |                  |                             |
| 056300200100 - Jigawa State Educational Quality        | Upgrade of JISEQAA Library of all Subjects, all levels text books, curriculum, syllabus and | 7,000,000.00         | -                   | -                                     | 0.0%                                                    | 7,000,000.00                      |                  |                             |
| 056300200100 - Jigawa State Educational Quality        | Purchase of 7No. Desktop Computers                                                          | 7,500,000.00         | -                   | -                                     | 0.0%                                                    | 7,500,000.00                      |                  |                             |
| 056300200100 - Jigawa State Educational Quality        | Conduct of Annual state Survey early grade reading assessment (EGRA) and early Grade        | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                | Project Description                                                                    | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|----------------------------------------------------|----------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 056300200100 - Jigawa State Educational Quality    | Publication and dissemination of annual state of education report                      | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 056300200100 - Jigawa State Educational Quality    | Procurement of new direct image printer (KONIKA MINOLTA 220 SERIES)                    | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 056300200100 - Jigawa State Educational Quality    | Purchase of additional 2No. Buses for evaluation activities                            | 140,000,000.00       | -                   | -                                     | 0.0%                                                    | 140,000,000.00                    |                  |                             |
| 056300200100 - Jigawa State Educational Quality    | Procurement of additional 1No. Hilux utility vehicles for SRC department               | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 056300200100 - Jigawa State Educational Quality    | Procurement of additional office furniture and electronics for JISEQAA offices         | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 056300200100 - Jigawa State Educational Quality    | Purchase of 7No. photocopier                                                           | 7,500,000.00         | -                   | -                                     | 0.0%                                                    | 7,500,000.00                      |                  |                             |
| 056300200100 - Jigawa State Educational Quality    | Construction of 10 - bedroom evaluators residence in Dutse                             | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |                  |                             |
| 056300200100 - Jigawa State Educational Quality    | Procurement of furniture for the JISEQAA 2 districts offices at                        | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 056300200100 - Jigawa State Educational Quality    | Purchase of 35No. tablets for evaluators for online monitoring and reporting           | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 056300200100 - Jigawa State Educational Quality    | Conduct of 2026 Survey learning poverty assessment                                     | 21,000,000.00        | -                   | -                                     | 0.0%                                                    | 21,000,000.00                     |                  |                             |
| 056300200100 - Jigawa State Educational Quality    | Procurement of mattress, pillow and other camping materials for evaluator              | 8,000,000.00         | -                   | -                                     | 0.0%                                                    | 8,000,000.00                      |                  |                             |
| 056300200100 - Jigawa State Educational Quality    | Procurement and installation of solar for remaining JISEQAA offices and Library        | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 056300200100 - Jigawa State Educational Quality    | Rehabilitation and repairs of JISEQAA vehicles                                         | 10,700,000.00        | -                   | -                                     | 0.0%                                                    | 10,700,000.00                     |                  |                             |
| 056300200100 - Jigawa State Educational Quality    | Construction of JISEQAA District offices                                               | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056300300100 - Science & Technical Education Board | Procurement of 50,000 Copies of 60 Leaves Exercise Books for Newly Admitted SS 1       | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Procurement of Girls focused sporting equipment (5No. Table tennis, 12No. Handball,    | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Procurement of 6,300No. Sanitary items to newly Admitted SS1 Girls- Child into 12No.   | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 056300300100 - Science & Technical Education Board | Procurement of for 96No. of computers Laptops for digitalization of libraries in 19No. | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Procurement of 20No. (3 in one) Kyocera printers                                       | 24,000,000.00        | -                   | -                                     | 0.0%                                                    | 24,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Procurement of Staff Room Furniture 200no. Chairs and 200no. Desk for all Schools      | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Procurement of workshop materials for 7No. technical school                            | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Procurement of 3No. Toyota Corolla LE 2006 model                                       | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Procurement of Teaching and Learning materials under SMEs support programmes           | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Procurement of Food/Nutrition and Science Laboratory equipment and Reagent for 19No.   | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Construction of 1No. Corps Lodge at GDSSS Hadejia,                                     | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056300300100 - Science & Technical Education Board | Construction of 1No. Corps Lodge at GDSTC Babura                                       | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056300300100 - Science & Technical Education Board | Construction of 1NoPrincipal house at GDSSS Dutse                                      | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Construction of 1NoPrincipal house at GDSSS Kafin Hausa                                | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Construction of multipurpose Hall at GDSSS Dutse                                       | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056300300100 - Science & Technical Education Board | Construction of 2No. Staff quarters at SSS Kanya babba                                 | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Construction of 1No. Computer Laboratory at GDSTC Gumel                                | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Construction of 1No. Science Laboratory at GDSSS Ringim                                | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Construction of 1No. Library at Kanya babba                                            | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Construction of 1No. cooks' station and kitchen at CGSSS Roni                          | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Remodeling of Technical Secondary Schools                                              | 1,500,000,000.00     | 244,598,692.99      | 244,598,692.99                        | 16.3%                                                   | 1,255,401,307.01                  |                  |                             |
| 056300300100 - Science & Technical Education Board | Procurement of 2No. school bus (Toyota Hiace Bus) to GSSS Jahun and CGSSS Roni         | 240,000,000.00       | -                   | -                                     | 0.0%                                                    | 240,000,000.00                    |                  |                             |
| 056300300100 - Science & Technical Education Board | Renovation of 5No. staff Quarters at GSSS Jahun                                        | 123,000,000.00       | -                   | -                                     | 0.0%                                                    | 123,000,000.00                    |                  |                             |
| 056300300100 - Science & Technical Education Board | Renovation of 5No. staff Quarters at GSSS Taura                                        | 123,000,000.00       | -                   | -                                     | 0.0%                                                    | 123,000,000.00                    |                  |                             |
| 056300300100 - Science & Technical Education Board | Renovation of 2No. staff Quarters at GDSSS Ringim                                      | 102,000,000.00       | -                   | -                                     | 0.0%                                                    | 102,000,000.00                    |                  |                             |
| 056300300100 - Science & Technical Education Board | Renovation of 18No. Classes at GDSSS Hadejia                                           | 138,000,000.00       | -                   | -                                     | 0.0%                                                    | 138,000,000.00                    |                  |                             |
| 056300300100 - Science & Technical Education Board | Renovation of 7No. students Hostels at CGSSS Roni                                      | 138,000,000.00       | -                   | -                                     | 0.0%                                                    | 138,000,000.00                    |                  |                             |
| 056300300100 - Science & Technical Education Board | Renovation of 7No. students Hostels at GSSS Jahun                                      | 138,000,000.00       | -                   | -                                     | 0.0%                                                    | 138,000,000.00                    |                  |                             |
| 056300300100 - Science & Technical Education Board | Renovation of 7No. students Hostels at GSSS Taura                                      | 138,000,000.00       | -                   | -                                     | 0.0%                                                    | 138,000,000.00                    |                  |                             |
| 056300300100 - Science & Technical Education Board | Renovation of 2No. students Hostels at SSS Kanya Babba                                 | 138,000,000.00       | -                   | -                                     | 0.0%                                                    | 138,000,000.00                    |                  |                             |
| 056300300100 - Science & Technical Education Board | Renovation of 1No. libraries at SSS Lautal                                             | 98,000,000.00        | 11,279,600.25       | 11,279,600.25                         | 11.5%                                                   | 86,720,399.75                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Renovation of 1No. libraries at GSSS Jahun                                             | 98,000,000.00        | 7,277,002.26        | 7,277,002.26                          | 7.4%                                                    | 90,722,997.74                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Renovation of 1No. libraries at GSSS Taura                                             | 98,000,000.00        | 10,416,950.91       | 10,416,950.91                         | 10.6%                                                   | 87,583,049.09                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Renovation of 3No. laboratories at GDSSS Hadejia                                       | 113,000,000.00       | -                   | -                                     | 0.0%                                                    | 113,000,000.00                    |                  |                             |
| 056300300100 - Science & Technical Education Board | Renovation of 3No. laboratories at GDSSS Dutse                                         | 98,000,000.00        | -                   | -                                     | 0.0%                                                    | 98,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Renovation of 3No. laboratories at GDSSS Kazaure                                       | 98,000,000.00        | -                   | -                                     | 0.0%                                                    | 98,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Renovation of 3No. laboratories at CGSSS Roni                                          | 103,000,000.00       | -                   | -                                     | 0.0%                                                    | 103,000,000.00                    |                  |                             |
| 056300300100 - Science & Technical Education Board | Renovation of 3No. laboratories at GSSS Jahun                                          | 103,000,000.00       | -                   | -                                     | 0.0%                                                    | 103,000,000.00                    |                  |                             |
| 056300300100 - Science & Technical Education Board | Renovation of 3No. laboratories at GSSS Taura                                          | 103,000,000.00       | -                   | -                                     | 0.0%                                                    | 103,000,000.00                    |                  |                             |
| 056300300100 - Science & Technical Education Board | Renovation of windstorm damages in 19No. Science and technical colleges                | 100,000,000.00       | 66,471,455.68       | 66,471,455.68                         | 66.5%                                                   | 33,528,544.32                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Restoration of 10No. weather stations in Science and Technical schools                 | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056300300100 - Science & Technical Education Board | Reconstruction of Auyo Science Secondary School                                        | 2,300,000,000.00     | 331,253,460.77      | 331,253,460.77                        | 14.4%                                                   | 1,968,746,539.23                  |                  |                             |
| 056300400100 - Jigawa State Scholarship Board      | Special Expenditure (Scholarship Board). Repayments of Scholarships & Bursary Awards   | 10,000,000,000.00    | 257,545,116.00      | 981,689,235.00                        | 9.8%                                                    | 9,018,310,765.00                  |                  |                             |
| 056300500100 - Islamic Education Bureau            | Procurement of 550no. of 3-seater students' seats for GDASS Sankara, Dambazau,         | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau            | procurement of 300 double decker Beds to IEB Boarding Schools                          | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau            | Procurements of Arabic Text Books to all IEB Schools                                   | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau            | Purchase of 5,000 park of Sanitary pads sets for all Female students across the State. | 12,500,000.00        | -                   | -                                     | 0.0%                                                    | 12,500,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau            | Procurement of additional teaching and Learning materials to all IEB Schools           | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau            | Procurement of Motor Vehicles spare parts for the repairs of school's busses           | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau            | procurement of 1no. Toyota Corolla LE 2016 Model                                       | 18,000,000.00        | -                   | -                                     | 0.0%                                                    | 18,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau            | Procurement of 21no. sets of sewing machines for the Government Arabic Schools         | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 056300500100 - Islamic Education Bureau            | Renovation of storm damages at SAIS Hadejia                                            | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 056300500100 - Islamic Education Bureau            | Construction of Perimeter fencing at GDASS B/Kudu                                      | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 056300500100 - Islamic Education Bureau            | Construction of Perimeter fencing at GDASS Limawa                                      | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                    | Project Description                                                                      | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|--------------------------------------------------------|------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 056300500100 - Islamic Education Bureau                | Construction of Perimeter fencing at GDASS G/Sarki Kazaure                               | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau                | Construction of Perimeter fencing at GGASS B/Kudu                                        | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056300500100 - Islamic Education Bureau                | Renovation of storm damages at SAIS Fatara                                               | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau                | Renovation of storm damages at GGASS Kaugama                                             | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056300500100 - Islamic Education Bureau                | Renovation of storm damages at GGASS Danzomo                                             | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau                | Renovation of storm damages at GGASS Birniwa                                             | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056300500100 - Islamic Education Bureau                | General renovation of GDASS Imam Hassan K/Hausa                                          | 220,000,000.00       | -                   | -                                     | 0.0%                                                    | 220,000,000.00                    |                  |                             |
| 056300500100 - Islamic Education Bureau                | Construction of 1no. block of 3-classrooms at GGASS B/Kudu                               | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau                | Construction of 1no. block of 6-seater pit latrine at GGASS B/Kudu                       | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau                | Renovation of 2no. Block of 3 classrooms at GGDASS Dutse                                 | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau                | Renovation of 2no. Block of 3 classrooms at GDASS Dahi                                   | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau                | Renovation of 2no. Block of 3 classrooms at GDASS Kiri                                   | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau                | Construction of Admin block at GDASS Garun Gabas                                         | 45,000,000.00        | -                   | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau                | Construction of Admin block at GDASS Garki                                               | 45,000,000.00        | -                   | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau                | Construction of Admin block at GDASS Aujara                                              | 45,000,000.00        | -                   | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau                | Construction of Admin block at SAIS FATARA                                               | 45,000,000.00        | -                   | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau                | Construction of 5nos of 1no. block of six-seater pit latrines at GDASS Danzomo, Dutse,   | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau                | Renovation of storm damages at GDASS Madani Yalleman                                     | 120,000,000.00       | -                   | -                                     | 0.0%                                                    | 120,000,000.00                    |                  |                             |
| 056300500100 - Islamic Education Bureau                | Construction of wall fence at GDASS Sambo Hadejia                                        | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056300500100 - Islamic Education Bureau                | Construction of Islamic Schools Structures under Education Support Programme             | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 056300600100 - Jigawa State Information Technology and | Development of unified Digital Portal for Electronic Resources Planning System and       | 250,000,000.00       | 100,207,200.00      | 100,207,200.00                        | 40.1%                                                   | 149,792,800.00                    |                  |                             |
| 056300600100 - Jigawa State Information Technology and | Ongoing Renovation of Saminu Turaki Tower Phase II                                       | 650,000,000.00       | -                   | -                                     | 0.0%                                                    | 650,000,000.00                    |                  |                             |
| 056300600100 - Jigawa State Information Technology and | Domestication of national Digital Innovation Fund & Startup Act Programme to (J          | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056300600100 - Jigawa State Information Technology and | Implementation of Skills & Earn While You Learn Programme (J-2TAP Phase II)              | 350,000,000.00       | -                   | -                                     | 0.0%                                                    | 350,000,000.00                    |                  |                             |
| 056300600100 - Jigawa State Information Technology and | Procurement and Installation of Ideal Hub Controller-based Digital Conference facilities | 19,800,000.00        | -                   | -                                     | 0.0%                                                    | 19,800,000.00                     |                  |                             |
| 056300600100 - Jigawa State Information Technology and | Payment of License to the Nigeria Data Protection Act (NDPA) in compliance for the       | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056300600100 - Jigawa State Information Technology and | Capacity Development on Modern ICT & Emerging Technologies for State Executive           | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 056300600100 - Jigawa State Information Technology and | Renovation and Revitalization of 80no. Existing ICT Centers                              | 400,000,000.00       | -                   | -                                     | 0.0%                                                    | 400,000,000.00                    |                  |                             |
| 056300600100 - Jigawa State Information Technology and | Establishment of Modern Computer Laboratories at 6no. Science and Technical Schools      | 490,000,000.00       | -                   | -                                     | 0.0%                                                    | 490,000,000.00                    |                  |                             |
| 056300600100 - Jigawa State Information Technology and | Construction of CBT Center at Collage of Health Science and Technology Jahun and         | 600,000,000.00       | -                   | -                                     | 0.0%                                                    | 600,000,000.00                    |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Construction of 5no. New Blocks classroom                                                | 175,000,000.00       | -                   | -                                     | 0.0%                                                    | 175,000,000.00                    |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Construction of 5no. New laboratories                                                    | 140,000,000.00       | -                   | -                                     | 0.0%                                                    | 140,000,000.00                    |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Construction of 15no. Toilets                                                            | 180,000,000.00       | -                   | -                                     | 0.0%                                                    | 180,000,000.00                    |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Construction of 5no. admin blocks                                                        | 185,000,000.00       | -                   | -                                     | 0.0%                                                    | 185,000,000.00                    |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Construction of 60No. of 2-bedrooms semi detached houses for teachers at selected        | 480,000,000.00       | -                   | -                                     | 0.0%                                                    | 480,000,000.00                    |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Renovation of 60no. Staff Quarters across the state                                      | 680,000,000.00       | -                   | -                                     | 0.0%                                                    | 680,000,000.00                    |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Procurement of 1 no. new Toyota Camry 2023                                               | 32,000,000.00        | -                   | 50,000,000.00                         | 156.3%                                                  | - 18,000,000.00                   |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Procurement of 5no. Forigen Used Toyota Camry 2018                                       | 105,000,000.00       | -                   | 105,581,395.00                        | 100.6%                                                  | - 581,395.00                      |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Procurement of 2no. Toyota Hilux                                                         | 260,000,000.00       | -                   | 134,880,000.00                        | 51.9%                                                   | - 125,120,000.00                  |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Renovation of 5no. Senior Sec. Schools, GUSS Fantai, GUJC B/kudu, GUCSS Dutse and        | 4,200,000,000.00     | -                   | -                                     | 0.0%                                                    | 4,200,000,000.00                  |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Construction of Wall Fence with Gate and Gate House at 50no. SSS across the state        | 1,300,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,300,000,000.00                  |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Construction of 5no. New ICT laboratories                                                | 400,000,000.00       | -                   | -                                     | 0.0%                                                    | 400,000,000.00                    |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Renovation of some selected Secondary Schools across the state                           | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Rehabilitation of schools Toilets                                                        | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Renovation of Storm Damaged school                                                       | 235,000,000.00       | -                   | -                                     | 0.0%                                                    | 235,000,000.00                    |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Construction of 2no. Block of new classroom at GGDSS marabusawa                          | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Construction of admin blocks at GGDSS marabusawa                                         | 37,000,000.00        | -                   | -                                     | 0.0%                                                    | 37,000,000.00                     |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Construction of of science Lab at GGDSS Marabusawa                                       | 38,000,000.00        | -                   | -                                     | 0.0%                                                    | 38,000,000.00                     |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Completion for the ongoing Construction projects                                         | 929,000,000.00       | -                   | -                                     | 0.0%                                                    | 929,000,000.00                    |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Procurement of 3500 sets of 3-seater desk for SSS                                        | 350,000,000.00       | -                   | -                                     | 0.0%                                                    | 350,000,000.00                    |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Procurement of 500 sets of teachers Furniture                                            | 32,000,000.00        | -                   | -                                     | 0.0%                                                    | 32,000,000.00                     |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Procurement of double Bunk Beds                                                          | 290,000,000.00       | -                   | -                                     | 0.0%                                                    | 290,000,000.00                    |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Procurement of science laboratory equipment for 25no. SSS's                              | 12,000,000.00        | -                   | -                                     | 0.0%                                                    | 12,000,000.00                     |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Procurement of Laboratory Consumables Reagents for 25no. SSS's                           | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Procurement of Laboratory stools for 35no. SSS's                                         | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Procurement of ICT materials for 100no.SSS across the state                              | 560,000,000.00       | -                   | -                                     | 0.0%                                                    | 560,000,000.00                    |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Procurement of Internet Facilities and subscription for 100no. of SSS's                  | 260,000,000.00       | -                   | 234,350,000.00                        | 90.1%                                                   | 25,650,000.00                     |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Procurement of solar Gadgets for for 100no. SSS's                                        | 470,000,000.00       | -                   | -                                     | 0.0%                                                    | 470,000,000.00                    |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Procurement of instructional materials and office supplies to support SMEs               | 115,000,000.00       | -                   | -                                     | 0.0%                                                    | 115,000,000.00                    |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Procurement of office furniture                                                          | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Procurement of 5no. Motorcycles                                                          | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056300700100 - Jigawa State Senior Secondary Education | Procurement of 20no. core/i7 laptops                                                     | 55,000,000.00        | -                   | 36,550,000.00                         | 66.5%                                                   | 18,450,000.00                     |                  |                             |
| 056300800100 - Jigawa State Education Resources Agency | Procurement and distribution of scheme of work, lesson plan, charts and models to SSS    | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 056300800100 - Jigawa State Education Resources Agency | Reactivation of conservation clubs                                                       | 3,000,000.00         | -                   | -                                     | 0.0%                                                    | 3,000,000.00                      |                  |                             |
| 056300800100 - Jigawa State Education Resources Agency | Capacity Development of 800 junior and senior secondary schools' examination officers    | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 056300800100 - Jigawa State Education Resources Agency | Procurement of 2no. Motorcycles                                                          | 3,600,000.00         | -                   | -                                     | 0.0%                                                    | 3,600,000.00                      |                  |                             |
| 056300800100 - Jigawa State Education Resources Agency | Procurement of Samsung Smart Television 60inch for Digital Conference                    | 6,000,000.00         | -                   | -                                     | 0.0%                                                    | 6,000,000.00                      |                  |                             |
| 056300900100 - Jigawa State Teachers Development       | Teachers Capacity Development                                                            | 1,030,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,030,000,000.00                  |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                  | Project Description                                                                      | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|------------------------------------------------------|------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 056301000100 - Dutse Model / Capital School          | Procurement of 3-seater desks and table for staff office                                 | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 056301000100 - Dutse Model / Capital School          | Construction of 1no. block of female students hostel                                     | 110,000,000.00       | -                   | -                                     | 0.0%                                                    | 110,000,000.00                    |                  |                             |
| 056301000100 - Dutse Model / Capital School          | Procurement of Teaching and Learning Equipment /Examination Materials                    | 45,000,000.00        | -                   | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |                             |
| 056301000100 - Dutse Model / Capital School          | Procurement of sickbay equipment and drugs                                               | 11,000,000.00        | -                   | -                                     | 0.0%                                                    | 11,000,000.00                     |                  |                             |
| 056301000100 - Dutse Model / Capital School          | Procurement of student's beds                                                            | 13,000,000.00        | -                   | -                                     | 0.0%                                                    | 13,000,000.00                     |                  |                             |
| 056301000100 - Dutse Model / Capital School          | Construction of additional of toilet pit latrine at primary school section               | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 056301100100 - Bamaaina Academy                      | Procurement of School Garden Equipment                                                   | 10,500,000.00        | -                   | -                                     | 0.0%                                                    | 10,500,000.00                     |                  |                             |
| 056301100100 - Bamaaina Academy                      | Procurement of Computer Accessories                                                      | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 056301100100 - Bamaaina Academy                      | Renovation of 2No. Dining Halls and Furniture                                            | 13,000,000.00        | -                   | -                                     | 0.0%                                                    | 13,000,000.00                     |                  |                             |
| 056301100100 - Bamaaina Academy                      | Renovation of staff houses Phase II                                                      | 21,000,000.00        | -                   | -                                     | 0.0%                                                    | 21,000,000.00                     |                  |                             |
| 056301100100 - Bamaaina Academy                      | Procurement of drugs, sick bay equipment                                                 | 8,000,000.00         | -                   | -                                     | 0.0%                                                    | 8,000,000.00                      |                  |                             |
| 056301100100 - Bamaaina Academy                      | Procurement of instructional materials                                                   | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 056301100100 - Bamaaina Academy                      | Procurement of students uniform and beddings for newly admitted students.                | 29,000,000.00        | -                   | -                                     | 0.0%                                                    | 29,000,000.00                     |                  |                             |
| 056301100100 - Bamaaina Academy                      | Construction of wall fencing in the staff quarters                                       | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 056301100100 - Bamaaina Academy                      | Renovation of Classrooms                                                                 | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 056301100100 - Bamaaina Academy                      | Renovation of Inner school wall fence (staff quarters and academic area) Phase 1.        | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 056301200100 - Jigawa State College of Education     | NCCE Tracking of TDP/NCCE programme                                                      | 12,000,000.00        | -                   | -                                     | 0.0%                                                    | 12,000,000.00                     |                  |                             |
| 056301200100 - Jigawa State College of Education     | Procurement of 2,000units of Students Mattresses                                         | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 056301200100 - Jigawa State College of Education     | Procurement of 150 no. Double Decker students Beds( 11/2"x11/2"x4mm thick angle          | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 056301200100 - Jigawa State College of Education     | Construction of 350 meters wall fencing of the college                                   | 34,500,000.00        | -                   | -                                     | 0.0%                                                    | 34,500,000.00                     |                  |                             |
| 056301200100 - Jigawa State College of Education     | Construction of 1no. Block of 3no. Laboratories at College Demonstration School          | 43,700,000.00        | -                   | -                                     | 0.0%                                                    | 43,700,000.00                     |                  |                             |
| 056301200100 - Jigawa State College of Education     | Construction of Centre for Research and Development for Teachers                         | 269,900,000.00       | -                   | -                                     | 0.0%                                                    | 269,900,000.00                    |                  |                             |
| 056301200100 - Jigawa State College of Education     | Renovation of 23no. Bashiga Junior Staff Houses                                          | 19,700,000.00        | -                   | -                                     | 0.0%                                                    | 19,700,000.00                     |                  |                             |
| 056301200100 - Jigawa State College of Education     | Renovation of 2no. Blocks of 4no. Classrooms                                             | 10,600,000.00        | -                   | -                                     | 0.0%                                                    | 10,600,000.00                     |                  |                             |
| 056301200100 - Jigawa State College of Education     | Procurement of 5no. Motor Vehicles (Toyota Corolla SE2020 Model ) for Principal Officers | 225,000,000.00       | -                   | -                                     | 0.0%                                                    | 225,000,000.00                    |                  |                             |
| 056301200100 - Jigawa State College of Education     | Renovation of Block of 2 Classrooms and offices (Demonstration school)                   | 37,500,000.00        | -                   | -                                     | 0.0%                                                    | 37,500,000.00                     |                  |                             |
| 056301200100 - Jigawa State College of Education     | Procurement of Classroom Furniture                                                       | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 056301200100 - Jigawa State College of Education     | Glass and laminated wood partition of school of sciences offices                         | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 056301200100 - Jigawa State College of Education     | Renovation of 2no. Principal Officers Lodges (Provost and principal officer)             | 81,300,000.00        | -                   | -                                     | 0.0%                                                    | 81,300,000.00                     |                  |                             |
| 056301200100 - Jigawa State College of Education     | Furnishing of 2no. Principal Officers Lodges (Provost and principal officer)             | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 056301200100 - Jigawa State College of Education     | Renovation of 13no. Intermediate Staff Houses                                            | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056301200100 - Jigawa State College of Education     | Furnishing of ECCE Library Section                                                       | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 056301200100 - Jigawa State College of Education     | Partitioning of ECCE Library Section                                                     | 45,000,000.00        | -                   | -                                     | 0.0%                                                    | 45,000,000.00                     |                  |                             |
| 056301200100 - Jigawa State College of Education     | Procurement of Residential Furniture                                                     | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 056301200100 - Jigawa State College of Education     | Affiliation fee for undergraduate programmes                                             | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 056301300100 - Jigawa State College of Education and | Procurement and Installation of Solar power                                              | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 056301300100 - Jigawa State College of Education and | Construction of Central Admin phase I & II                                               | 202,000,000.00       | -                   | -                                     | 0.0%                                                    | 202,000,000.00                    |                  |                             |
| 056301300100 - Jigawa State College of Education and | Renovation of Institutional Buildings                                                    | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 056301300100 - Jigawa State College of Education and | Construction of school of Qur'an and Legal Studies Phase                                 | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 056301300100 - Jigawa State College of Education and | Construction of student (male) hostel Phase I                                            | 66,700,000.00        | -                   | -                                     | 0.0%                                                    | 66,700,000.00                     |                  |                             |
| 056301300100 - Jigawa State College of Education and | Monitoring NCCE and NBTE Accreditation/college programme                                 | 17,000,000.00        | -                   | 17,000,000.00                         | 100.0%                                                  |                                   |                  |                             |
| 056301300100 - Jigawa State College of Education and | Procurement of 8no. Grass cutters machines                                               | 1,000,000.00         | -                   | -                                     | 0.0%                                                    | 1,000,000.00                      |                  |                             |
| 056301300100 - Jigawa State College of Education and | Rehabilitation of College Building                                                       | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 056301300100 - Jigawa State College of Education and | Procurement of Hot printing Machines                                                     | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 056301300100 - Jigawa State College of Education and | Acquiring of inter mediate staff Quarters                                                | 13,276,000.00        | -                   | -                                     | 0.0%                                                    | 13,276,000.00                     |                  |                             |
| 056301300100 - Jigawa State College of Education and | Acquisition of addition Land for expansion premises                                      | 153,000,000.00       | -                   | -                                     | 0.0%                                                    | 153,000,000.00                    |                  |                             |
| 056301300100 - Jigawa State College of Education and | Construction of Wall fencing expansion in college premises                               | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 056301300100 - Jigawa State College of Education and | Construction of School of Language complex                                               | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 056301300100 - Jigawa State College of Education and | Construction of School of undergraduate Studies                                          | 450,000,000.00       | -                   | -                                     | 0.0%                                                    | 450,000,000.00                    |                  |                             |
| 056301300100 - Jigawa State College of Education and | General Renovations of Hafsat Ismail Female Hostel Block                                 | 170,000,000.00       | 8,797,158.88        | 8,797,158.88                          | 5.2%                                                    | 161,202,841.12                    |                  |                             |
| 056301300100 - Jigawa State College of Education and | Renovations of Carrier Center                                                            | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 056301300100 - Jigawa State College of Education and | Furnishings of Carrier Center                                                            | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |                  |                             |
| 056301300100 - Jigawa State College of Education and | Constriction of school of Sciences Complex – N1.8 billion;                               | 1,800,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,800,000,000.00                  |                  |                             |
| 056301300100 - Jigawa State College of Education and | Furnishing of school of Sciences Complex                                                 | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056301300100 - Jigawa State College of Education and | General Furnishing of Schools of Languages and Undergraduate                             | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056301300100 - Jigawa State College of Education and | General Renovations of Institution Dilapidated Buildings Structure                       | 400,000,000.00       | -                   | -                                     | 0.0%                                                    | 400,000,000.00                    |                  |                             |
| 056301300100 - Jigawa State College of Education and | Procurement of ICT Equipment's                                                           | 120,000,000.00       | -                   | -                                     | 0.0%                                                    | 120,000,000.00                    |                  |                             |
| 056301300100 - Jigawa State College of Education and | Procurement of Library Books and Equipment's                                             | 155,000,000.00       | -                   | -                                     | 0.0%                                                    | 155,000,000.00                    |                  |                             |
| 056301300100 - Jigawa State College of Education and | Staff and Teaching Practice Capacity Development                                         | 263,000,000.00       | -                   | -                                     | 0.0%                                                    | 263,000,000.00                    |                  |                             |
| 056301300100 - Jigawa State College of Education and | Conduct of Research Development                                                          | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 056301300100 - Jigawa State College of Education and | Publications of Journals and manuscript Development                                      | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 056301400100 - Jigawa State College of Remedial and  | Construction of college main Library phase II – N80.0                                    | 80,000,000.00        | -                   | -                                     | 0.0%                                                    | 80,000,000.00                     |                  |                             |
| 056301400100 - Jigawa State College of Remedial and  | Procurement of 10no. laptop computer                                                     | 8,000,000.00         | -                   | -                                     | 0.0%                                                    | 8,000,000.00                      |                  |                             |
| 056301400100 - Jigawa State College of Remedial and  | Procurement of 6no. printers                                                             | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 056301400100 - Jigawa State College of Remedial and  | Purchase of 5 units of residential House at Danmodi Housing Estate                       | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 056301400100 - Jigawa State College of Remedial and  | Construction of college auditorium phase II                                              | 65,000,000.00        | -                   | -                                     | 0.0%                                                    | 65,000,000.00                     |                  |                             |
| 056301400100 - Jigawa State College of Remedial and  | Construction of academic staff offices phase II                                          | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 056301400100 - Jigawa State College of Remedial and  | Furnishing of Academic Staff Offices                                                     | 32,000,000.00        | -                   | -                                     | 0.0%                                                    | 32,000,000.00                     |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                     | Project Description                                                                      | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|---------------------------------------------------------|------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 056301400100 - Jigawa State College of Remedial and     | Construction of two (2) bedrooms staff house phase II                                    | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 056301400100 - Jigawa State College of Remedial and     | Procurement of 6no. photocopier                                                          | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 056301400100 - Jigawa State College of Remedial and     | Procurement and installation of solar power system                                       | 27,000,000.00        | -                   | -                                     | 0.0%                                                    | 27,000,000.00                     |                  |                             |
| 056301400100 - Jigawa State College of Remedial and     | Renovation of storm damaged structure                                                    | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 056301400100 - Jigawa State College of Remedial and     | Capacity Development for the Collage Staff                                               | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 056301400100 - Jigawa State College of Remedial and     | Renovation of Storm Damaged Structure                                                    | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 056301400100 - Jigawa State College of Remedial and     | Construction of 5No. Workshops                                                           | 470,000,000.00       | -                   | -                                     | 0.0%                                                    | 470,000,000.00                    |                  |                             |
| 056301400100 - Jigawa State College of Remedial and     | Rehabilitations and Renovations of Institute Structure for the Accreditation Processes   | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Construction of 2no. Solar Power Boreholes Water supply Schemes                          | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Construction of 1no. Block of Offices for Directorate of Works & Services and Store Unit | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Renovation of Perimeter wall Fencing for the Institution                                 | 31,000,000.00        | -                   | -                                     | 0.0%                                                    | 31,000,000.00                     |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Renovation of CBMS Administrative Block                                                  | 7,500,000.00         | -                   | -                                     | 0.0%                                                    | 7,500,000.00                      |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Renovation of Central Administrative Block                                               | 7,500,000.00         | -                   | -                                     | 0.0%                                                    | 7,500,000.00                      |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Construction of Principal Officers Quarters                                              | 120,000,000.00       | -                   | -                                     | 0.0%                                                    | 120,000,000.00                    |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Renovation of Rector and Registrar Residential Buildings                                 | 33,000,000.00        | -                   | -                                     | 0.0%                                                    | 33,000,000.00                     |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Procurement of Workshop and Laboratory Equipment                                         | 330,000,000.00       | -                   | -                                     | 0.0%                                                    | 330,000,000.00                    |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Renovation of Classrooms at CST and CHS                                                  | 34,000,000.00        | -                   | -                                     | 0.0%                                                    | 34,000,000.00                     |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Renovation of Polytechnic's Main Mosque                                                  | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Renovation of Central Polytechnic Library                                                | 35,000,000.00        | -                   | -                                     | 0.0%                                                    | 35,000,000.00                     |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Completion for the Construction of Furnishing of College of Social and General Studies   | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Furnishing of College of Social and General Studies                                      | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Construction of Laboratories and Other Institutional Structure at CET                    | 400,000,000.00       | -                   | -                                     | 0.0%                                                    | 400,000,000.00                    |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Renovation of Twin Theatre and Auditorium at College of Business and management          | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Construction of Sports Complex                                                           | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Renovation of Students Hostel                                                            | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Rehabilitation and Renovations of Institutional Structures under TETFund Project         | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Renovation of Entrepreneurship Centre                                                    | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Procurement of Student 1no. Bus (Coaster)                                                | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Procurement & Supply of Library Books and Journals based on National Board for           | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Procurement of 100No. Desktop Computers                                                  | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Construction of Career Service Centre Intervention                                       | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | Procurement and Installation Entrepreneurship Equipments                                 | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056301500100 - Jigawa State Polytechnic Dutse           | General Renovation of Institutional Academic Structures                                  | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056301600100 - Binyaminu Usman Polytechnic Hadejia      | Renovations of Institutional Structures in the processes of Accreditation exercises      | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 056301600100 - Binyaminu Usman Polytechnic Hadejia      | Renovation of 1no. block of male and female students hostel at old site                  | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 056301600100 - Binyaminu Usman Polytechnic Hadejia      | Renovation of AHP Departmental Building                                                  | 34,000,000.00        | -                   | -                                     | 0.0%                                                    | 34,000,000.00                     |                  |                             |
| 056301600100 - Binyaminu Usman Polytechnic Hadejia      | Construction of 1no. block of Registrar Residential Building                             | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 056301600100 - Binyaminu Usman Polytechnic Hadejia      | Completion for the Construction of Male students Hostels phase II                        | 120,000,000.00       | -                   | -                                     | 0.0%                                                    | 120,000,000.00                    |                  |                             |
| 056301600100 - Binyaminu Usman Polytechnic Hadejia      | Construction of 1 no. Block of skills development center                                 | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 056301600100 - Binyaminu Usman Polytechnic Hadejia      | Renovation of 1 no. Block Intermediate Staff Quarters                                    | 16,000,000.00        | -                   | -                                     | 0.0%                                                    | 16,000,000.00                     |                  |                             |
| 056301600100 - Binyaminu Usman Polytechnic Hadejia      | Construction of 1no. Block of 30no. Rooms Male students Hostel (PHASE II)                | 120,000,000.00       | -                   | -                                     | 0.0%                                                    | 120,000,000.00                    |                  |                             |
| 056301600100 - Binyaminu Usman Polytechnic Hadejia      | Furnishing of 1no. Block of 30no. Rooms Student Hostel                                   | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 056301600100 - Binyaminu Usman Polytechnic Hadejia      | Institutional Based Skill Development                                                    | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056301600100 - Binyaminu Usman Polytechnic Hadejia      | Laboratory and Workshop Equipment Upgrade –                                              | 400,000,000.00       | -                   | -                                     | 0.0%                                                    | 400,000,000.00                    |                  |                             |
| 056301600100 - Binyaminu Usman Polytechnic Hadejia      | Furnishing and Commissioning of New School of Agriculture                                | 480,000,000.00       | 302,876,500.00      | 302,876,500.00                        | 63.1%                                                   | 177,123,500.00                    |                  |                             |
| 056301600100 - Binyaminu Usman Polytechnic Hadejia      | Constructions of Intitutional Structures under Zona/ Special Intervention fund           | 1,520,000,000.00     | 1,000,000,000.00    | 1,822,383,058.71                      | 119.9%                                                  | - 302,383,058.71                  |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Renovation of Lecture Theatre I                                                          | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Construction of 1no. Upstairs Female Hostel                                              | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Procurement of 30no. Laptop Computer                                                     | 34,000,000.00        | -                   | -                                     | 0.0%                                                    | 34,000,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Procurement and Installation of Solar Power                                              | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Construction of Residential for the Rector                                               | 120,000,000.00       | -                   | -                                     | 0.0%                                                    | 120,000,000.00                    |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Completion for the Construction of Perimeter Wall Fencing                                | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Upgrade of the Polytechnic Network with Fibre Optics Cable Across the Campus             | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Procurement of (120no.) Desktop Computers (All in One) for Software Lab and Lab E.       | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Procurement of 2no. Photocopier Machines, 8no. Monochrome Printers, 2no. Coloured        | 41,800,000.00        | -                   | -                                     | 0.0%                                                    | 41,800,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Procurement of Sports Equipment                                                          | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Renovation of Lecture Theatre                                                            | 62,700,000.00        | -                   | -                                     | 0.0%                                                    | 62,700,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Renovation of Administrative Block                                                       | 199,000,000.00       | -                   | -                                     | 0.0%                                                    | 199,000,000.00                    |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Renovation of Students Hostels Block B, D, and L                                         | 158,000,000.00       | -                   | -                                     | 0.0%                                                    | 158,000,000.00                    |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Capacity Development                                                                     | 155,000,000.00       | -                   | -                                     | 0.0%                                                    | 155,000,000.00                    |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Procurement of 2no. Toyota Vehicle                                                       | 65,000,000.00        | -                   | -                                     | 0.0%                                                    | 65,000,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Renovation of 2no. Computer Laboratories                                                 | 162,000,000.00       | -                   | -                                     | 0.0%                                                    | 162,000,000.00                    |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Upgrade of Software's                                                                    | 88,000,000.00        | -                   | -                                     | 0.0%                                                    | 88,000,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Renovation of 3no block of Students Toilets                                              | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Renovation and Extension of JSPICT Security Office                                       | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Renovation of Main workshop Block                                                        | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Renovation of school Main Library                                                        | 199,000,000.00       | -                   | -                                     | 0.0%                                                    | 199,000,000.00                    |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Construction of Polytechnic Gate 1                                                       | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                     | Project Description                                                                     | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|---------------------------------------------------------|-----------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 056301700100 - Jigawa State Polytechnic for Information | Renovation of Main Staff Quarters and Wawan Rafi Quarters                               | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Renovation of Academic Blocks A, B, C and D                                             | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Renovation Electronic Lab                                                               | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Renovation of JSPICT Mosque                                                             | 25,000,000.00        | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Renovation of Conference Room to E-Conference System                                    | 92,000,000.00        | -                   | -                                     | 0.0%                                                    | 92,000,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Payment of Annual Bandwidth Subscription                                                | 9,000,000.00         | -                   | -                                     | 0.0%                                                    | 9,000,000.00                      |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Payment of International Partnership Agreement & Quality Assessment Fees with NCC       | 85,000,000.00        | -                   | -                                     | 0.0%                                                    | 85,000,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | NBTE Accreditation exercise Programme                                                   | 28,000,000.00        | -                   | -                                     | 0.0%                                                    | 28,000,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Furnishing of 2no. Lecture Theatre I and II                                             | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Landscaping of Institute Premises                                                       | 93,500,000.00        | -                   | -                                     | 0.0%                                                    | 93,500,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Payment Software Licences Subscription                                                  | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 056301700100 - Jigawa State Polytechnic for Information | Construction of ICT HUB (Phase II)                                                      | 120,000,000.00       | -                   | -                                     | 0.0%                                                    | 120,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Construction of 1No. Sabbatical Lodge,                                                  | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Construction of Faculty of Medicine Building                                            | 1,600,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,600,000,000.00                  |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Completion for the Construction of 5 Units Principal Officers Lodge                     | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Continuation for the Construction of 1 Units 480 Capacity Students' Hostel              | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Continuation Construction of 1 Units 480 Capacity Students' Hostel Phase I              | 700,000,000.00       | -                   | -                                     | 0.0%                                                    | 700,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Construction of Convocation Square phase I                                              | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Furnishing of Laboratories for FNAS I & II Phase II                                     | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of Laboratories Equipment's                                                 | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Human Resource Capacity Development                                                     | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Construction of Faculty of Law Phase I                                                  | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement Anniversaries/Celebration of Convocation Equipment                          | 100,000,000.00       | 30,409,994.60       | 30,409,994.60                         | 30.4%                                                   | 69,590,005.40                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement and Installation of Solar Power at Faculty of Social and Management         | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Construction of Security Outpost and Equipment                                          | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Monitoring & Evaluation for the Re-accreditation of Existing Courses                    | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Construction of 1no. Auditorium block for the Establishment of Danmodi Business Center  | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Completion and Landscaping for the construction of Student Hostel                       | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Construction of wall fencing of the newly Student Hostel                                | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Connection of Power supply Backup for the University campuses                           | 128,000,000.00       | -                   | -                                     | 0.0%                                                    | 128,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of 3 units of Toyota Corolla (Foreign use)                                  | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of internet Devices and Network Connection of Schools                       | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Furnishing of Proposed CBT Centre with 88no. all in one desktop computers with          | 150,000,000.00       | 62,322,805.96       | 62,322,805.96                         | 41.5%                                                   | 87,677,194.04                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of 5no. all in one desktop Computer                                         | 7,500,000.00         | -                   | -                                     | 0.0%                                                    | 7,500,000.00                      |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of 5no. Laptop Computers                                                    | 7,000,000.00         | -                   | -                                     | 0.0%                                                    | 7,000,000.00                      |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of 5no. Printers                                                            | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of 5no. Photocopy machines                                                  | 9,000,000.00         | -                   | -                                     | 0.0%                                                    | 9,000,000.00                      |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of 5no. Smartphones (iPad/tablet)                                           | 3,000,000.00         | -                   | -                                     | 0.0%                                                    | 3,000,000.00                      |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of 56no. Accessories and hardware's                                         | 10,000,000.00        | 6,900,000.00        | 6,900,000.00                          | 69.0%                                                   | 3,100,000.00                      |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of 56no Assorted IT equipment                                               | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Upgrade of Students portal and human resources management software                      | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Development and upgrade of University websites                                          | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of classrooms Projectors and smart boards                                   | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of 2no. Laptop Computers                                                    | 3,000,000.00         | -                   | -                                     | 0.0%                                                    | 3,000,000.00                      |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of 1no. Razor Machine                                                       | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of 2no. Photocopy Machine                                                   | 7,500,000.00         | -                   | -                                     | 0.0%                                                    | 7,500,000.00                      |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of 2no. Bulletproof Machine                                                 | 4,000,000.00         | -                   | -                                     | 0.0%                                                    | 4,000,000.00                      |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of assorted Library Books and journals                                      | 10,000,000.00        | 4,329,000.00        | 4,329,000.00                          | 43.3%                                                   | 5,671,000.00                      |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of 6no. Furniture for principal officers' residential quarters              | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of Furniture for Offices/Academic Building (faculties of education,         | 200,000,000.00       | 9,805,290.00        | 9,805,290.00                          | 4.9%                                                    | 190,194,710.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Upgrading of Bursary Software and deployment of IPPMS                                   | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement Solar power equipment for the repairs of Bursary Department Power supply    | 17,000,000.00        | -                   | -                                     | 0.0%                                                    | 17,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Furnishing of Female Students Hostels (1,000 units beds)                                | 150,000,000.00       | 24,241,250.00       | 24,241,250.00                         | 16.2%                                                   | 125,758,750.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of fine care machine for the Clinic Laboratories                            | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of Automated chemistry analyser machine                                     | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Construction of the Faculty of Agriculture Costume structures                           | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Procurement of Additional Special Plants Machine                                        | 20,000,000.00        | -                   | 6,867,481.41                          | 34.3%                                                   | 13,132,518.59                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Construction of 1no. Block with Administrative office, Library & Computer Room at the   | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Rehabilitation/Repairs of the University Medical Services to includes Maternity Wing at | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Rehabilitation and Repairs of Offices and Academic Buildings                            | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Rehabilitation of existing Staff & Students Accommodation                               | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Renovation and remodelling of 3 wings of senate building                                | 300,000,000.00       | 69,105,664.82       | 69,105,664.82                         | 23.0%                                                   | 230,894,335.18                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Rehabilitation and Repairs of Storm Damaged structures and Flood in the University      | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Acquisition of 26no. Houses under the Danmodi Housing Estate Scheme                     | 68,000,000.00        | 68,000,000.00       | 68,000,000.00                         | 100.0%                                                  | -                                 |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | General Renovation Existing Structures (Landscaping, External works and facility        | 164,000,000.00       | -                   | 9,776,869.69                          | 6.0%                                                    | 154,223,130.31                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Completion for the Construction of Wetland Development & Research Centre Phase I        | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Furnishing of Wetland Development & Research Centre                                     | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa      | Construction of Fire Service Station Phase I                                            | 20,000,000.00        | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |                  |                             |

## Jigawa State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

| Administrative Code and Description                | Project Description                                                                       | 2026 Original Budget | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) | HOPE-GOV Tagging | Climate Expenditure Tagging |
|----------------------------------------------------|-------------------------------------------------------------------------------------------|----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|------------------|-----------------------------|
| 056301800100 - Sule Lamido University Khafin Hausa | Capacity Development for the fellowship Special Programme                                 | 90,000,000.00        | 6,358,000.00        | 19,099,400.00                         | 21.2%                                                   | 70,900,600.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Monitoring and Resource Inspection for the Re-accreditation of Existing Programme         | 60,000,000.00        | 30,739,661.25       | 38,417,214.75                         | 64.0%                                                   | 21,582,785.25                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement and installation of ICT Devices and other gadgets for Bursary/Payroll         | 40,000,000.00        | -                   | -                                     | 0.0%                                                    | 40,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement and installation of Solar Power Supply for Bursary/Payroll                    | 50,000,000.00        | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Support to the academic staff for the conduct of Institutional Base Research and          | 15,000,000.00        | 760,500.00          | 760,500.00                            | 5.1%                                                    | 14,239,500.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement 30No. Whiteboard, 5No. Projectors and Booklet                                 | 130,000,000.00       | 998,000.00          | 60,320,500.00                         | 46.4%                                                   | 69,679,500.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Rehabilitation of Official motor Vehicles                                                 | 30,000,000.00        | 12,898,387.50       | 12,898,387.50                         | 43.0%                                                   | 17,101,612.50                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement and installation of surveillance camera network as per requirement of CBT     | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement and installation of Networking and Server Gadgets in the CBT Centre           | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement additional 55no. all in one desktop computers for the Establishment of        | 95,000,000.00        | -                   | 21,403,064.17                         | 22.5%                                                   | 73,596,935.83                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of Internet Gadget and Devices for the Expansion of Internet Service in       | 15,000,000.00        | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Remodelling of the main football pitch to include low cost tracks for athletics (100m and | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of sports equipment for identified games                                      | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Subscription and registration with relevant sporting associations                         | 1,000,000.00         | -                   | -                                     | 0.0%                                                    | 1,000,000.00                      |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of Sports equipment for the Establishment of Basketball, chase & Scrabble     | 19,000,000.00        | -                   | -                                     | 0.0%                                                    | 19,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of vehicle for new faculty (30 seater, Toyota MT Bus coaster)                 | 180,000,000.00       | -                   | -                                     | 0.0%                                                    | 180,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement and installation of solar equipment (102kwh hybrid power backup with          | 60,000,000.00        | -                   | -                                     | 0.0%                                                    | 60,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of 5no. Motorcycles (Boxer) for Various Departments and Units                 | 10,000,000.00        | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Construction Additional Offices structures for the Departments of (Pol. Science,          | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Construction Additional Student accommodations structures for the Departments of (Pol.    | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Construction Additional Lecture Rooms for the Departments of (Pol. Science, Geography     | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Construction 50 seater Capacity Computer Lab for the Departments of (Pol. Science,        | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Construction of Boardrooms for the Departments of (Pol. Science, Geography &              | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Construction of 1no. Block for IT HUB                                                     | 490,000,000.00       | -                   | -                                     | 0.0%                                                    | 490,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Completion of 300 Seats Capacity Twin Theatre under 2017 -2019 Merged ICT                 | 30,000,000.00        | -                   | -                                     | 0.0%                                                    | 30,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of ICT Equipment (2024 ICT Intervention)                                      | 190,000,000.00       | -                   | -                                     | 0.0%                                                    | 190,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Furnishing of Computer Laboratories 2025-2026 Special Intervention                        | 1,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 1,000,000,000.00                  |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of 50KVA Solar Power backup under 2022 Zonal Intervention                     | 16,000,000.00        | -                   | -                                     | 0.0%                                                    | 16,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Provision of Networking Infrastructure (Optics Fibre) under 2022 Zonal Intervention       | 87,500,000.00        | -                   | -                                     | 0.0%                                                    | 87,500,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of ICT Equipment under 2025-2026 ICT support intervention                     | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Expansion of the School of General Entrepreneur Studies SGES/EDC under 2020-2026          | 150,000,000.00       | -                   | 176,772,271.75                        | 117.8%                                                  | - 26,772,271.75                   |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of Library Information Resources under 2025 - 2026 Library Development        | 200,000,000.00       | -                   | 28,543,536.32                         | 14.3%                                                   | 171,456,463.68                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of IT Equipment under 2025 ICT Intervention                                   | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of Furniture 2025 Normal Intervention                                         | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Construction of Faculty Building for Humanities/ under 2025 Normal Intervention           | 750,000,000.00       | -                   | 347,563,984.52                        | 46.3%                                                   | 402,436,015.48                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Construction of Faculty Building for Humanities/SMS/FNAS III/Faculty of Education under   | 1,351,500,000.00     | -                   | 15,578,424.87                         | 1.2%                                                    | 1,335,921,575.13                  |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of Vehicle under 2026 Zonal Intervention                                      | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Furnishing of Chemistry Department 2026 Zonal Intervention                                | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Construction of Indoor Sport Complex under the 2026 Zonal Intervention                    | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of Laboratories Equipment under 2025 Zonal Intervention                       | 300,000,000.00       | -                   | 247,813,287.85                        | 82.6%                                                   | 52,186,712.15                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Renovation & Improvement Works on TET Fund Buildings under 2025 -2026 Project             | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Rehabilitation of Institutional Building under 2025-2026 project Insurance Premium        | 160,000,000.00       | -                   | -                                     | 0.0%                                                    | 160,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Construction of Student Hostel under 2025 Special Intervention                            | 750,000,000.00       | -                   | -                                     | 0.0%                                                    | 750,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Remodeling of Career Centre for the Establishment of Unit under Career Centre             | 230,000,000.00       | -                   | -                                     | 0.0%                                                    | 230,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Human Capacity Development on research and development for the University Personnel       | 250,000,000.00       | -                   | 17,555,960.00                         | 7.0%                                                    | 232,444,040.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Acquisition of Software for Digitalisation and Automation of Registry and Academic        | 70,000,000.00        | -                   | -                                     | 0.0%                                                    | 70,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of 6no. Printers – N5.3                                                       | 5,300,000.00         | -                   | -                                     | 0.0%                                                    | 5,300,000.00                      |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of 2no. Photocopier machines                                                  | 5,000,000.00         | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of 15no. Computers                                                            | 18,000,000.00        | -                   | -                                     | 0.0%                                                    | 18,000,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of other ICT Devices                                                          | 36,700,000.00        | -                   | -                                     | 0.0%                                                    | 36,700,000.00                     |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of Lab Equipment under 2025 -2026 Special Intervention (Renewed Hope)         | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Procurement of Lab Equipment under 2025 -2026 Intervention                                | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 056301800100 - Sule Lamido University Khafin Hausa | Construction of 1500 capacity student hostel funded from Public public private            | 5,000,000,000.00     | -                   | -                                     | 0.0%                                                    | 5,000,000,000.00                  |                  |                             |
| 056301900100 - Khadija University Majia            | Construction 5no. laboratories                                                            | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 056301900100 - Khadija University Majia            | Furnishing of 5no. laboratories                                                           | 500,000,000.00       | -                   | -                                     | 0.0%                                                    | 500,000,000.00                    |                  |                             |
| 056301900100 - Khadija University Majia            | Completion for the Construction of existing twin theatre 250 capacity each                | 250,000,000.00       | -                   | -                                     | 0.0%                                                    | 250,000,000.00                    |                  |                             |
| 056301900100 - Khadija University Majia            | Furnishing of the existing twin theatre 250 capacity each                                 | 150,000,000.00       | -                   | -                                     | 0.0%                                                    | 150,000,000.00                    |                  |                             |
| 056301900100 - Khadija University Majia            | Completion of construction of 2no. blocks of 2 story building student hostel with 500     | 400,000,000.00       | -                   | -                                     | 0.0%                                                    | 400,000,000.00                    |                  |                             |
| 056301900100 - Khadija University Majia            | Construction of two (2) blocks of 500 capacity student hostel                             | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 056301900100 - Khadija University Majia            | Construction of 5no. official residences for principal officer                            | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |
| 056301900100 - Khadija University Majia            | Furnishing of 5no. official residences for principal officers                             | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056301900100 - Khadija University Majia            | Renovation of 2no. existing student hostel                                                | 300,000,000.00       | -                   | -                                     | 0.0%                                                    | 300,000,000.00                    |                  |                             |
| 056301900100 - Khadija University Majia            | Development of human resources software                                                   | 100,000,000.00       | -                   | -                                     | 0.0%                                                    | 100,000,000.00                    |                  |                             |
| 056301900100 - Khadija University Majia            | Purchase of 5no. Motor vehicles                                                           | 200,000,000.00       | -                   | -                                     | 0.0%                                                    | 200,000,000.00                    |                  |                             |

## 4 Primary Healthcare Budget Performance

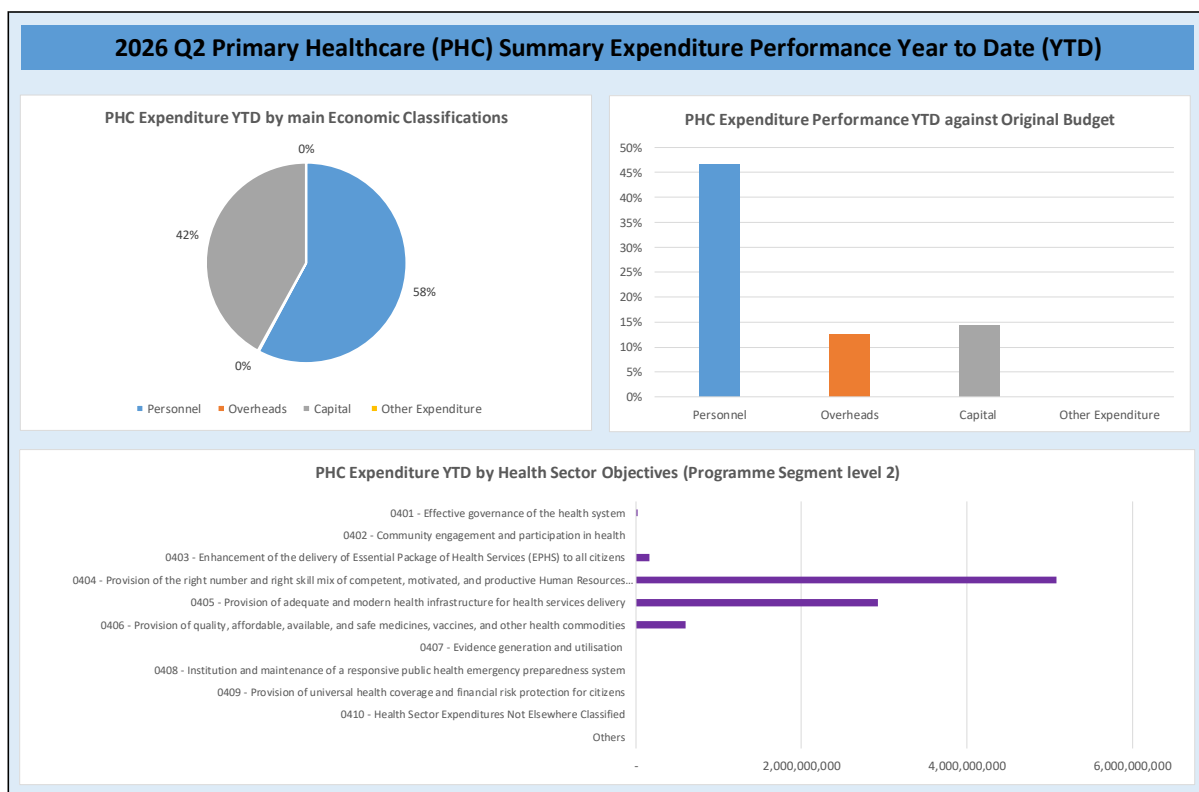
### 4.A Overview

The State Health Sector Agencies have a total approved budget of N36.961 billion for Primary Health Care Services. This includes N10.899 billion for Salaries and Wages, N143.200 million for Other Recurrent/Overhead costs, and N25.919 billion for Capital Expenditure on primary healthcare projects, covering developmental projects and other healthcare management initiatives across the State.

As at the end of the second quarter, total utilisation stood at approximately N8.790 billion, representing 23.8% of the total allocation. This includes Personnel Costs, Other Recurrent Expenditure, and Capital Projects.

A summary of Year-to-Date (YTD) performance against the original budget is presented below, covering the main economic classifications of expenditure and performance by programme segment (objective level).

**Figure 2: Summary of Primary Health Care Budget Performance for Quarter and Year to Date**



## 4.B Budget Implementation Reports by NCOA Segment

**Table 21: Primary Healthcare Expenditure by Administrative Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Administrative Classification

| Code         | Administrative Unit                                   | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|--------------|-------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|              | <b>Total Expenditure</b>                              | <b>36,961,431,000.00</b> | <b>5,455,068,789.40</b> | <b>8,790,184,808.72</b>               | <b>23.8%</b>                                            | <b>28,171,246,191.28</b>          |
| 050000000000 | Social                                                | 36,961,431,000.00        | 5,455,068,789.40        | 8,790,184,808.72                      | 23.8%                                                   | 28,171,246,191.28                 |
| 052100000000 | Ministry of Health                                    | 36,961,431,000.00        | 5,455,068,789.40        | 8,790,184,808.72                      | 23.8%                                                   | 28,171,246,191.28                 |
| 052100100100 | Ministry of Health                                    | 5,846,000,000.00         | 443,095,769.43          | 567,558,643.43                        | 9.7%                                                    | 5,278,441,356.57                  |
| 052100700100 | Primary Health Care Development Agency                | 21,242,991,000.00        | 2,521,281,775.76        | 3,241,243,676.88                      | 15.3%                                                   | 18,001,747,323.12                 |
| 052100700200 | Primary Health Care Development LGA Management Office | 9,872,440,000.00         | 2,490,691,244.21        | 4,981,382,488.41                      | 50.5%                                                   | 4,891,057,511.59                  |

**Table 22: Primary Healthcare Expenditure by Functional Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Functional Classification

| Code  | Function                              | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------|---------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|       | <b>Total Expenditure</b>              | <b>36,961,431,000.00</b> | <b>5,455,068,789.40</b> | <b>8,790,184,808.72</b>               | <b>23.8%</b>                                            | <b>28,171,246,191.28</b>          |
| 707   | HEALTH                                | 36,961,431,000.00        | 5,455,068,789.40        | 8,790,184,808.72                      | 23.8%                                                   | 28,171,246,191.28                 |
| 7073  | HOSPITAL SERVICES                     | 5,046,000,000.00         | -                       | 124,462,874.00                        | 2.5%                                                    | 4,921,537,126.00                  |
| 70733 | MEDICAL AND MATERNITY CENTRE SERVICES | 5,046,000,000.00         | -                       | 124,462,874.00                        | 2.5%                                                    | 4,921,537,126.00                  |
| 7074  | PUBLIC HEALTH SERVICES                | 31,915,431,000.00        | 5,455,068,789.40        | 8,665,721,934.72                      | 27.2%                                                   | 23,249,709,065.28                 |
| 70741 | PUBLIC HEALTH SERVICES                | 31,915,431,000.00        | 5,455,068,789.40        | 8,665,721,934.72                      | 27.2%                                                   | 23,249,709,065.28                 |

**Table 23: Primary Healthcare Expenditure by Programme Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Programme Classification

| Code | Programme (Sector and Objective)                                                            | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|------|---------------------------------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|      | <b>Total Expenditure</b>                                                                    | <b>36,961,431,000.00</b> | <b>5,455,068,789.40</b> | <b>8,790,184,808.72</b>               | <b>23.8%</b>                                            | <b>28,171,246,191.28</b>          |
| 04   | Improve the health status of the people in a sustainable manner                             | 36,961,431,000.00        | 5,455,068,789.40        | 8,790,184,808.72                      | 23.8%                                                   | 28,171,246,191.28                 |
| 0401 | Effective governance of the health system                                                   | 143,200,000.00           | 17,813,977.06           | 17,813,977.06                         | 12.4%                                                   | 125,386,022.94                    |
| 0402 | Community engagement and participation in health                                            | 20,000,000.00            | -                       | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 0403 | Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizen   | 3,093,145,000.00         | 58,009,500.00           | 164,164,962.00                        | 5.3%                                                    | 2,928,980,038.00                  |
| 0404 | Provision of the right number and right skill mix of competent, motivated, and productive   | 10,899,086,000.00        | 2,557,325,159.72        | 5,083,788,386.17                      | 46.6%                                                   | 5,815,297,613.83                  |
| 0405 | Provision of adequate and modern health infrastructure for health services delivery         | 18,246,000,000.00        | 2,219,599,923.91        | 2,922,097,254.78                      | 16.0%                                                   | 15,323,902,745.22                 |
| 0406 | Provision of quality, affordable, available, and safe medicines, vaccines, and other health | 4,400,000,000.00         | 602,320,228.71          | 602,320,228.71                        | 13.7%                                                   | 3,797,679,771.29                  |
| 0407 | Evidence generation and utilisation                                                         | 160,000,000.00           | -                       | -                                     | 0.0%                                                    | 160,000,000.00                    |

Table 24: Primary Healthcare Expenditure by Economic Classification

Jigawa State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Economic Classification

| Code          | Economic                                                   | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|               | <b>Total Expenditure</b>                                   | <b>36,961,431,000.00</b> | <b>5,455,068,789.40</b> | <b>8,790,184,808.72</b>               | <b>23.8%</b>                                            | <b>28,171,246,191.28</b>          |
| <b>2</b>      | <b>EXPENDITURES</b>                                        | <b>36,961,431,000.00</b> | <b>5,455,068,789.40</b> | <b>8,790,184,808.72</b>               | <b>23.8%</b>                                            | <b>28,171,246,191.28</b>          |
| <b>21</b>     | <b>Personnel Cost</b>                                      | <b>10,899,086,000.00</b> | <b>2,557,325,159.72</b> | <b>5,083,788,386.17</b>               | <b>46.6%</b>                                            | <b>5,815,297,613.83</b>           |
| <b>2101</b>   | <b>SALARY</b>                                              | <b>4,331,494,000.00</b>  | <b>1,033,612,578.97</b> | <b>2,067,377,727.56</b>               | <b>47.7%</b>                                            | <b>2,264,116,272.44</b>           |
| <b>210101</b> | <b>Salaries and Wages</b>                                  | <b>4,331,494,000.00</b>  | <b>1,033,612,578.97</b> | <b>2,067,377,727.56</b>               | <b>47.7%</b>                                            | <b>2,264,116,272.44</b>           |
| 21010101      | Salary                                                     | 4,331,494,000.00         | 1,033,612,578.97        | 2,067,377,727.56                      | 47.7%                                                   | 2,264,116,272.44                  |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                  | <b>6,567,592,000.00</b>  | <b>1,523,712,580.75</b> | <b>3,016,410,658.61</b>               | <b>45.9%</b>                                            | <b>3,551,181,341.39</b>           |
| <b>210201</b> | <b>ALLOWANCES</b>                                          | <b>6,567,592,000.00</b>  | <b>1,523,712,580.75</b> | <b>3,016,410,658.61</b>               | <b>45.9%</b>                                            | <b>3,551,181,341.39</b>           |
| 21020103      | Transport Allowance                                        | 780,897,000.00           | 179,315,480.38          | 358,678,208.22                        | 45.9%                                                   | 422,218,791.78                    |
| 21020104      | Rent Supplement                                            | 154,641,000.00           | 28,456,049.76           | 56,942,613.43                         | 36.8%                                                   | 97,698,386.57                     |
| 21020105      | Meal Subsidy                                               | 74,567,000.00            | 18,579,161.46           | 37,168,327.99                         | 49.8%                                                   | 37,398,672.01                     |
| 21020106      | Utility Allowance                                          | 411,000.00               | 51,326.37               | 114,058.60                            | 27.8%                                                   | 296,941.40                        |
| 21020109      | Leave Transport Grant                                      | 387,000.00               | 40,603.44               | 88,329.12                             | 22.8%                                                   | 298,670.88                        |
| 21020114      | Board Members Allowance                                    | 2,520,000.00             | -                       | -                                     | 0.0%                                                    | 2,520,000.00                      |
| 21020119      | Call Duty Allowance                                        | 46,761,000.00            | 11,692,439.27           | 23,384,878.54                         | 50.0%                                                   | 23,376,121.46                     |
| 21020120      | Shift Duty Allowance                                       | 36,750,000.00            | 9,133,600.00            | 18,267,200.00                         | 49.7%                                                   | 18,482,800.00                     |
| 21020135      | Midwifery Service Scheme Allowance                         | 2,039,410,000.00         | 506,861,365.33          | 1,013,722,730.67                      | 49.7%                                                   | 1,025,687,269.33                  |
| 21020137      | Medical Allowance                                          | 311,000,000.00           | 31,920,000.00           | 32,083,204.79                         | 10.3%                                                   | 278,916,795.21                    |
| 21020149      | Consolidated Allowance                                     | 2,589,881,000.00         | 654,633,047.23          | 1,309,541,548.60                      | 50.6%                                                   | 1,280,339,451.40                  |
| 21020153      | Non Clinical Allowance                                     | 172,199,000.00           | 399,797.00              | 1,166,714.64                          | 0.7%                                                    | 171,032,285.36                    |
| 21020155      | Specialist Allowance (Medical Consultant)                  | 3,488,000.00             | -                       | -                                     | 0.0%                                                    | 3,488,000.00                      |
| 21020164      | Consequential Increase Allowance                           | 354,680,000.00           | 82,629,710.51           | 165,252,844.01                        | 46.6%                                                   | 189,427,155.99                    |
| <b>22</b>     | <b>Other Recurrent Costs</b>                               | <b>143,200,000.00</b>    | <b>17,813,977.06</b>    | <b>17,813,977.06</b>                  | <b>12.4%</b>                                            | <b>125,386,022.94</b>             |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                       | <b>143,200,000.00</b>    | <b>17,813,977.06</b>    | <b>17,813,977.06</b>                  | <b>12.4%</b>                                            | <b>125,386,022.94</b>             |
| <b>220201</b> | <b>Transport &amp; Travelling - General</b>                | <b>7,500,000.00</b>      | <b>744,000.00</b>       | <b>744,000.00</b>                     | <b>9.9%</b>                                             | <b>6,756,000.00</b>               |
| 22020102      | Local Travel & Transport - Others                          | 7,500,000.00             | 744,000.00              | 744,000.00                            | 9.9%                                                    | 6,756,000.00                      |
| <b>220202</b> | <b>Utilities General</b>                                   | <b>1,500,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,500,000.00</b>               |
| 22020203      | Internet Access Charges                                    | 500,000.00               | -                       | -                                     | 0.0%                                                    | 500,000.00                        |
| 22020204      | Satellites Broadcasting Access Charges                     | 1,000,000.00             | -                       | -                                     | 0.0%                                                    | 1,000,000.00                      |
| <b>220203</b> | <b>Materials and Supplies - General</b>                    | <b>5,550,000.00</b>      | <b>974,000.00</b>       | <b>974,000.00</b>                     | <b>17.5%</b>                                            | <b>4,576,000.00</b>               |
| 22020301      | Office Materials and Consumables                           | 4,000,000.00             | 974,000.00              | 974,000.00                            | 24.4%                                                   | 3,026,000.00                      |
| 22020303      | Newspapers                                                 | 500,000.00               | -                       | -                                     | 0.0%                                                    | 500,000.00                        |
| 22020305      | Printing of Non-security Documents                         | 1,000,000.00             | -                       | -                                     | 0.0%                                                    | 1,000,000.00                      |
| 22020309      | Uniforms & Other Clothing                                  | 50,000.00                | -                       | -                                     | 0.0%                                                    | 50,000.00                         |
| <b>220204</b> | <b>Maintenance Services - General</b>                      | <b>5,010,000.00</b>      | <b>200,000.00</b>       | <b>200,000.00</b>                     | <b>4.0%</b>                                             | <b>4,810,000.00</b>               |
| 22020401      | Maintenance of Motor Vehicles / Transport Equipment        | 3,510,000.00             | 200,000.00              | 200,000.00                            | 5.7%                                                    | 3,310,000.00                      |
| 22020402      | Maintenance of Office Furniture                            | 500,000.00               | -                       | -                                     | 0.0%                                                    | 500,000.00                        |
| 22020404      | Maintenance of Office / IT Equipment                       | 500,000.00               | -                       | -                                     | 0.0%                                                    | 500,000.00                        |
| 22020406      | Other Maintenance Services                                 | 500,000.00               | -                       | -                                     | 0.0%                                                    | 500,000.00                        |
| <b>220205</b> | <b>Training - General</b>                                  | <b>4,000,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>4,000,000.00</b>               |
| 22020501      | Local Training                                             | 4,000,000.00             | -                       | -                                     | 0.0%                                                    | 4,000,000.00                      |
| <b>220206</b> | <b>Other Services - General</b>                            | <b>1,200,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,200,000.00</b>               |
| 22020605      | Cleaning and Fumigation Services                           | 600,000.00               | -                       | -                                     | 0.0%                                                    | 600,000.00                        |
| 22020617      | Postage and Courier Payments & Services                    | 600,000.00               | -                       | -                                     | 0.0%                                                    | 600,000.00                        |
| <b>220207</b> | <b>Consulting and Professional Services</b>                | <b>2,000,000.00</b>      | <b>600,000.00</b>       | <b>600,000.00</b>                     | <b>30.0%</b>                                            | <b>1,400,000.00</b>               |
| 22020709      | Auditing of Accounts                                       | 2,000,000.00             | 600,000.00              | 600,000.00                            | 30.0%                                                   | 1,400,000.00                      |
| <b>220208</b> | <b>Fuel and Lubricant - General</b>                        | <b>5,500,000.00</b>      | <b>985,000.00</b>       | <b>985,000.00</b>                     | <b>17.9%</b>                                            | <b>4,515,000.00</b>               |
| 22020801      | Motor Vehicle Fuel Cost                                    | 5,000,000.00             | 985,000.00              | 985,000.00                            | 19.7%                                                   | 4,015,000.00                      |
| 22020803      | Plant / Generator Fuel Cost                                | 500,000.00               | -                       | -                                     | 0.0%                                                    | 500,000.00                        |
| <b>220209</b> | <b>Financial Charges - General</b>                         | <b>600,000.00</b>        | <b>581,981.06</b>       | <b>581,981.06</b>                     | <b>97.0%</b>                                            | <b>18,018.94</b>                  |
| 22020901      | Bank Charges (Other than Interest)                         | 600,000.00               | 581,981.06              | 581,981.06                            | 97.0%                                                   | 18,018.94                         |
| <b>220210</b> | <b>Miscellaneous Expenses - General</b>                    | <b>110,340,000.00</b>    | <b>13,728,996.00</b>    | <b>13,728,996.00</b>                  | <b>12.4%</b>                                            | <b>96,611,004.00</b>              |
| 22021001      | Refreshment and Meals                                      | 2,500,000.00             | 190,000.00              | 190,000.00                            | 7.6%                                                    | 2,310,000.00                      |
| 22021002      | Honorarium and Sitting Allowance Payments                  | 2,000,000.00             | 223,100.00              | 223,100.00                            | 11.2%                                                   | 1,776,900.00                      |
| 22021045      | Institutional Feeding                                      | 18,000,000.00            | 2,635,896.00            | 2,635,896.00                          | 14.6%                                                   | 15,364,104.00                     |
| 22021047      | Community Engagement, Sensitization & Mobilization Activit | 800,000.00               | -                       | -                                     | 0.0%                                                    | 800,000.00                        |
| 22021049      | Special Health Programmes & Initiatives                    | 1,000,000.00             | -                       | -                                     | 0.0%                                                    | 1,000,000.00                      |
| 22021054      | Zonal Office Operational Expenses                          | 1,000,000.00             | -                       | -                                     | 0.0%                                                    | 1,000,000.00                      |
| 22021060      | Nutrition Activities                                       | 2,000,000.00             | -                       | -                                     | 0.0%                                                    | 2,000,000.00                      |
| 22021074      | Primary Healthcare (LGA & Wards) Operations                | 83,040,000.00            | 10,680,000.00           | 10,680,000.00                         | 12.9%                                                   | 72,360,000.00                     |

## Jigawa State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Economic Classification

| Code          | Economic                                                | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|---------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>23</b>     | <b>Capital Expenditure</b>                              | <b>25,919,145,000.00</b> | <b>2,879,929,652.62</b> | <b>3,688,582,445.49</b>               | <b>14.2%</b>                                            | <b>22,230,562,554.51</b>          |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                           | <b>8,389,145,000.00</b>  | <b>29,566,000.00</b>    | <b>260,184,336.00</b>                 | <b>3.1%</b>                                             | <b>8,128,960,664.00</b>           |
| <b>230101</b> | <b>Purchase of Fixed Assets - General</b>               | <b>8,389,145,000.00</b>  | <b>29,566,000.00</b>    | <b>260,184,336.00</b>                 | <b>3.1%</b>                                             | <b>8,128,960,664.00</b>           |
| 23010122      | Purchase Of Health / Medical Equipment                  | 8,389,145,000.00         | 29,566,000.00           | 260,184,336.00                        | 3.1%                                                    | 8,128,960,664.00                  |
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>                         | <b>500,000,000.00</b>    | <b>260,149,192.20</b>   | <b>471,562,792.95</b>                 | <b>94.3%</b>                                            | <b>28,437,207.05</b>              |
| <b>230201</b> | <b>Contruction/Provision of Fixed Assets - General</b>  | <b>500,000,000.00</b>    | <b>260,149,192.20</b>   | <b>471,562,792.95</b>                 | <b>94.3%</b>                                            | <b>28,437,207.05</b>              |
| 23020106      | Construction/Provision Of Hospitals/Health Centres      | 500,000,000.00           | 260,149,192.20          | 471,562,792.95                        | 94.3%                                                   | 28,437,207.05                     |
| <b>2303</b>   | <b>REHABILITATION / REPAIRS</b>                         | <b>15,800,000,000.00</b> | <b>2,537,270,960.42</b> | <b>2,903,891,816.54</b>               | <b>18.4%</b>                                            | <b>12,896,108,183.46</b>          |
| <b>230301</b> | <b>Rehabilitation/Repairs of Fixed Assets - General</b> | <b>15,800,000,000.00</b> | <b>2,537,270,960.42</b> | <b>2,903,891,816.54</b>               | <b>18.4%</b>                                            | <b>12,896,108,183.46</b>          |
| 23030105      | Rehabilitation/Repairs-Hospitals/Health Centres         | 15,800,000,000.00        | 2,537,270,960.42        | 2,903,891,816.54                      | 18.4%                                                   | 12,896,108,183.46                 |
| <b>2305</b>   | <b>OTHER CAPITAL PROJECTS</b>                           | <b>1,230,000,000.00</b>  | <b>52,943,500.00</b>    | <b>52,943,500.00</b>                  | <b>4.3%</b>                                             | <b>1,177,056,500.00</b>           |
| <b>230501</b> | <b>Acquisition of Non-Tangible Asset</b>                | <b>1,230,000,000.00</b>  | <b>52,943,500.00</b>    | <b>52,943,500.00</b>                  | <b>4.3%</b>                                             | <b>1,177,056,500.00</b>           |
| 23050103      | Monitoring And Evaluation                               | 200,000,000.00           | -                       | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 23050108      | Special Intervention Programmes and Projects            | 100,000,000.00           | 8,286,000.00            | 8,286,000.00                          | 8.3%                                                    | 91,714,000.00                     |
| 23050139      | Capacity Development                                    | 930,000,000.00           | 44,657,500.00           | 44,657,500.00                         | 4.8%                                                    | 885,342,500.00                    |

## 5 Basic Education Budget Performance

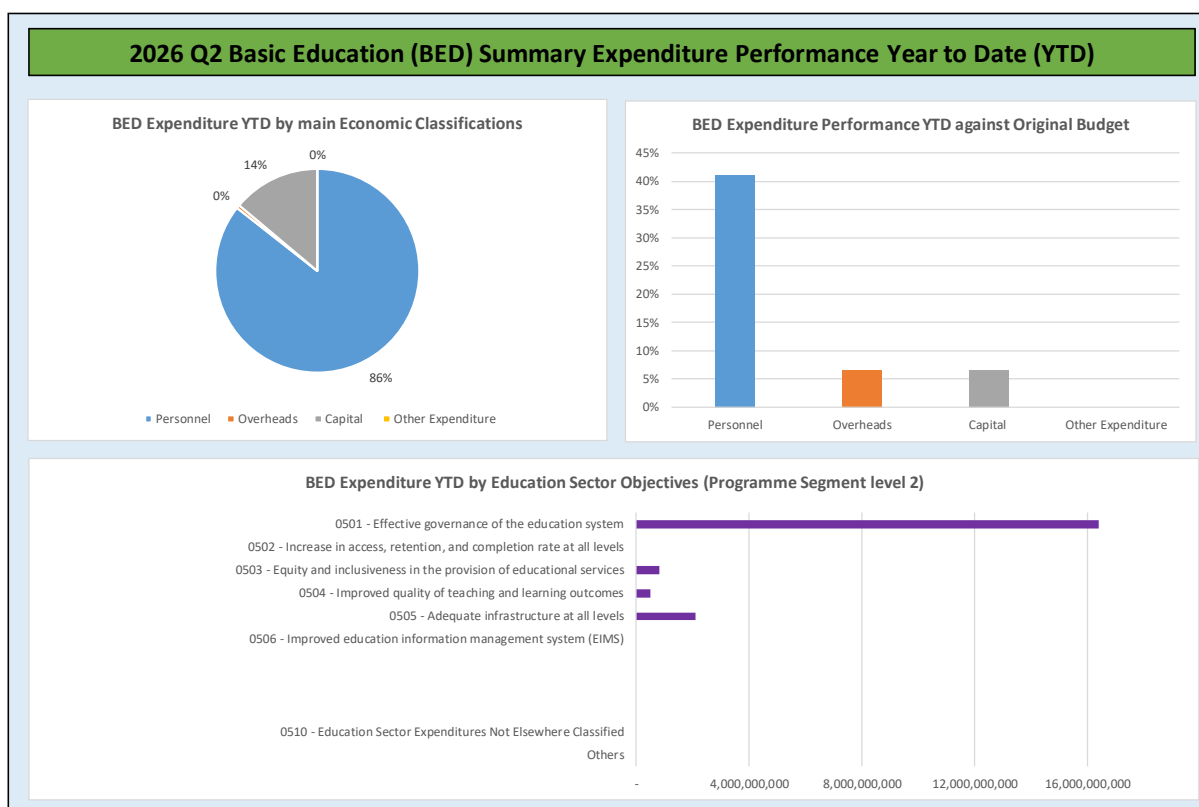
### 5.A Overview

The State Basic Education Sector Agencies have a total approved budget of N83.701 billion for Basic Education. This comprises N41.133 billion for Salaries and Wages, N1.525 billion for Other Recurrent/Overhead costs, and N41.043 billion for Capital Expenditure on Basic Education development projects and related initiatives across the State.

As at the end of the first quarter, total utilisation stood at N19.780 billion, representing 23.6% of the overall allocation. This covers Personnel Costs, Other Recurrent Expenditure, and Capital Projects.

A summary of Year-to-Date (YTD) performance against the original budget is presented below, covering the main economic classifications of expenditure and performance by programme segment (objective level).

**Figure 3: Summary of Basic Education Budget Performance for Quarter and Year to Date**



## 5.B Budget Implementation Reports by NCOA Segment

**Table 25: Basic Education Expenditure by Administrative Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Administrative Classification

| Code         | Administrative Unit                           | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|--------------|-----------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|              | <b>Total Expenditure</b>                      | <b>83,701,075,000.00</b> | <b>9,612,070,512.28</b> | <b>19,780,053,156.20</b>              | <b>23.6%</b>                                            | <b>63,921,021,843.80</b>          |
| 050000000000 | Social                                        | 83,701,075,000.00        | 9,612,070,512.28        | 19,780,053,156.20                     | 23.6%                                                   | 63,921,021,843.80                 |
| 051700000000 | Ministry of Basic Education                   | 83,701,075,000.00        | 9,612,070,512.28        | 19,780,053,156.20                     | 23.6%                                                   | 63,921,021,843.80                 |
| 051700100100 | Ministry of Basic Education                   | 12,541,600,000.00        | 1,107,946,320.48        | 1,122,171,220.48                      | 8.9%                                                    | 11,419,428,779.52                 |
| 051700300100 | Nomadic Education Agency                      | 2,322,144,000.00         | 379,138,192.62          | 712,715,609.32                        | 30.7%                                                   | 1,609,428,390.68                  |
| 051700500100 | State Universal Basic Education Board (SUBEB) | 31,576,649,000.00        | 192,543,423.96          | 2,078,154,404.34                      | 6.6%                                                    | 29,498,494,595.66                 |
| 051700500200 | Inspectorate Headquarters & Zones             | 408,696,000.00           | 76,267,168.99           | 152,534,337.98                        | 37.3%                                                   | 256,161,662.02                    |
| 051700500300 | Local Education Authority (LEA)               | 36,290,432,000.00        | 7,854,136,078.65        | 15,708,272,157.31                     | 43.3%                                                   | 20,582,159,842.69                 |
| 051700600100 | Jigawa State Tsangaya Education Board         | 561,554,000.00           | 2,039,327.58            | 6,205,426.77                          | 1.1%                                                    | 555,348,573.23                    |

**Table 26: Basic Education Expenditure by Functional Classification**

Jigawa State Government Budget Performance Report 2026 Q2 -Basic Education Expenditure by Functional Classification

| Code  | Function                          | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|-------|-----------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|       | <b>Total Expenditure</b>          | <b>83,701,075,000.00</b> | <b>9,612,070,512.28</b> | <b>19,780,053,156.20</b>              | <b>23.6%</b>                                            | <b>63,921,021,843.80</b>          |
| 709   | EDUCATION                         | 83,701,075,000.00        | 9,612,070,512.28        | 19,780,053,156.20                     | 23.6%                                                   | 63,921,021,843.80                 |
| 7091  | PRE-PRIMARY AND PRIMARY EDUCATION | 83,701,075,000.00        | 9,612,070,512.28        | 19,780,053,156.20                     | 23.6%                                                   | 63,921,021,843.80                 |
| 70912 | PRIMARY EDUCATION                 | 83,701,075,000.00        | 9,612,070,512.28        | 19,780,053,156.20                     | 23.6%                                                   | 63,921,021,843.80                 |

**Table 27: Basic Education Expenditure by Programme Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Programme Classification

| Code | Programme (Sector and Objective)                                               | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|------|--------------------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|      | <b>Total Expenditure</b>                                                       | <b>83,701,075,000.00</b> | <b>9,612,070,512.28</b> | <b>19,780,053,156.20</b>              | <b>23.6%</b>                                            | <b>63,921,021,843.80</b>          |
| 05   | Ensure inclusive, functional and equitable quality education that promote life | 83,701,075,000.00        | 9,612,070,512.28        | 19,780,053,156.20                     | 23.6%                                                   | 63,921,021,843.80                 |
| 0501 | Effective governance of the education system                                   | 41,093,033,000.00        | 8,132,894,171.60        | 16,388,965,920.14                     | 39.9%                                                   | 24,704,067,079.86                 |
| 0502 | Increase in access, retention, and completion rate at all levels               | 20,000,000.00            | -                       | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 0503 | Equity and inclusiveness in the provision of educational services              | 2,839,622,000.00         | 479,779,641.74          | 817,523,157.63                        | 28.8%                                                   | 2,022,098,842.37                  |
| 0504 | Improved quality of teaching and learning outcomes                             | 13,251,800,000.00        | 408,503,660.00          | 487,458,366.33                        | 3.7%                                                    | 12,764,341,633.67                 |
| 0505 | Adequate infrastructure at all levels                                          | 24,647,420,000.00        | 590,893,038.94          | 2,086,105,712.10                      | 8.5%                                                    | 22,561,314,287.90                 |
| 0506 | Improved education information management system (EIMS)                        | 1,849,200,000.00         | -                       | -                                     | 0.0%                                                    | 1,849,200,000.00                  |

**Table 28: Basic Education Expenditure by Economic Classification**

Jigawa State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Economic Classification

| Code          | Economic                                              | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|-------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
|               | <b>Total Expenditure</b>                              | <b>83,701,075,000.00</b> | <b>9,612,070,512.28</b> | <b>19,780,053,156.20</b>              | <b>23.6%</b>                                            | <b>63,921,021,843.80</b>          |
| <b>2</b>      | <b>EXPENDITURES</b>                                   | <b>83,701,075,000.00</b> | <b>9,612,070,512.28</b> | <b>19,780,053,156.20</b>              | <b>23.6%</b>                                            | <b>63,921,021,843.80</b>          |
| <b>21</b>     | <b>Personnel Cost</b>                                 | <b>41,133,037,000.00</b> | <b>8,475,627,313.34</b> | <b>16,930,875,729.83</b>              | <b>41.2%</b>                                            | <b>24,202,161,270.17</b>          |
| <b>2101</b>   | <b>SALARY</b>                                         | <b>18,197,224,000.00</b> | <b>3,820,503,347.43</b> | <b>7,642,983,807.59</b>               | <b>42.0%</b>                                            | <b>10,554,240,192.41</b>          |
| <b>210101</b> | <b>Salaries and Wages</b>                             | <b>18,197,224,000.00</b> | <b>3,820,503,347.43</b> | <b>7,642,983,807.59</b>               | <b>42.0%</b>                                            | <b>10,554,240,192.41</b>          |
| 21010101      | Salary                                                | 18,190,671,000.00        | 3,819,599,613.33        | 7,640,631,063.57                      | 42.0%                                                   | 10,550,039,936.43                 |
| 21010102      | Overtime Payments                                     | 6,553,000.00             | 903,734.10              | 2,352,744.02                          | 35.9%                                                   | 4,200,255.98                      |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>             | <b>22,935,813,000.00</b> | <b>4,655,123,965.92</b> | <b>9,287,891,922.23</b>               | <b>40.5%</b>                                            | <b>13,647,921,077.77</b>          |
| <b>210201</b> | <b>ALLOWANCES</b>                                     | <b>22,935,813,000.00</b> | <b>4,655,123,965.92</b> | <b>9,287,891,922.23</b>               | <b>40.5%</b>                                            | <b>13,647,921,077.77</b>          |
| 21020103      | Transport Allowance                                   | 3,616,165,000.00         | 745,817,649.11          | 1,491,957,051.78                      | 41.3%                                                   | 2,124,207,948.22                  |
| 21020104      | Rent Supplement                                       | 3,636,916,000.00         | 759,115,694.72          | 1,518,517,756.81                      | 41.8%                                                   | 2,118,398,243.19                  |
| 21020105      | Meal Subsidy                                          | 1,521,717,000.00         | 313,771,499.96          | 627,678,324.46                        | 41.2%                                                   | 894,038,675.54                    |
| 21020106      | Utility Allowance                                     | 1,735,320,000.00         | 357,533,790.24          | 715,222,644.87                        | 41.2%                                                   | 1,020,097,355.13                  |
| 21020107      | Entertainment                                         | 10,323,000.00            | 1,779,233.33            | 3,558,466.67                          | 34.5%                                                   | 6,764,533.33                      |
| 21020109      | Leave Transport Grant                                 | 1,819,067,000.00         | 379,557,956.26          | 759,259,096.28                        | 41.7%                                                   | 1,059,807,903.72                  |
| 21020112      | Inducement Allowance                                  | 2,396,036,000.00         | 543,004,863.44          | 1,083,303,659.55                      | 45.2%                                                   | 1,312,732,340.45                  |
| 21020113      | Hazard / Hardship Allowance                           | 23,481,000.00            | 3,679,367.73            | 7,358,735.46                          | 31.3%                                                   | 16,122,264.54                     |
| 21020117      | Domestic Staff Allowance                              | 419,529,000.00           | 87,737,993.60           | 175,475,987.20                        | 41.8%                                                   | 244,053,012.80                    |
| 21020118      | Personal Assistant Allowance                          | 1,836,000.00             | -                       | -                                     | 0.0%                                                    | 1,836,000.00                      |
| 21020122      | Motor Vehicle Maintenance Allowance                   | 5,507,000.00             | -                       | -                                     | 0.0%                                                    | 5,507,000.00                      |
| 21020124      | Newspaper Allowance                                   | 1,139,000.00             | -                       | -                                     | 0.0%                                                    | 1,139,000.00                      |
| 21020125      | Accommodation Allowance                               | 4,569,000.00             | -                       | -                                     | 0.0%                                                    | 4,569,000.00                      |
| 21020136      | Responsibility Allowance                              | 11,040,000.00            | 1,486,499.35            | 2,972,998.70                          | 26.9%                                                   | 8,067,001.30                      |
| 21020137      | Medical Allowance                                     | 4,503,385,000.00         | 928,569,952.38          | 1,857,481,151.15                      | 41.2%                                                   | 2,645,903,848.85                  |
| 21020147      | Administrative Allowances                             | 4,157,000.00             | -                       | -                                     | 0.0%                                                    | 4,157,000.00                      |
| 21020156      | Professional Teaching Allowance                       | 1,975,626,000.00         | 445,779,362.97          | 894,355,946.49                        | 45.3%                                                   | 1,081,270,053.51                  |
| 21020160      | J-Power Teachers Allowance                            | 1,220,000,000.00         | 75,290,102.82           | 133,250,102.82                        | 10.9%                                                   | 1,086,749,897.18                  |
| 21020178      | Casual Workers/Ad-hoc Staff Allowances                | 30,000,000.00            | 12,000,000.00           | 17,500,000.00                         | 58.3%                                                   | 12,500,000.00                     |
| <b>22</b>     | <b>Other Recurrent Costs</b>                          | <b>1,525,050,000.00</b>  | <b>13,262,500.00</b>    | <b>101,009,088.34</b>                 | <b>6.6%</b>                                             | <b>1,424,040,911.66</b>           |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                  | <b>1,524,050,000.00</b>  | <b>13,262,500.00</b>    | <b>101,009,088.34</b>                 | <b>6.6%</b>                                             | <b>1,423,040,911.66</b>           |
| <b>220201</b> | <b>Transport &amp; Travelling - General</b>           | <b>156,000,000.00</b>    | <b>802,100.00</b>       | <b>5,883,043.00</b>                   | <b>3.8%</b>                                             | <b>150,116,957.00</b>             |
| 22020102      | Local Travel & Transport - Others                     | 156,000,000.00           | 802,100.00              | 5,883,043.00                          | 3.8%                                                    | 150,116,957.00                    |
| <b>220202</b> | <b>Utilities General</b>                              | <b>6,550,000.00</b>      | <b>-</b>                | <b>2,090,553.07</b>                   | <b>31.9%</b>                                            | <b>4,459,446.93</b>               |
| 22020201      | Electricity Charges                                   | 2,000,000.00             | -                       | 38,153.07                             | 1.9%                                                    | 1,961,846.93                      |
| 22020202      | Telephone Charges                                     | 50,000.00                | -                       | -                                     | 0.0%                                                    | 50,000.00                         |
| 22020203      | Internet Access Charges                               | 4,000,000.00             | -                       | 2,022,400.00                          | 50.6%                                                   | 1,977,600.00                      |
| 22020204      | Satellites Broadcasting Access Charges                | 350,000.00               | -                       | -                                     | 0.0%                                                    | 350,000.00                        |
| 22020205      | Water rates & Charges                                 | 50,000.00                | -                       | -                                     | 0.0%                                                    | 50,000.00                         |
| 22020210      | Other Utility Charges                                 | 100,000.00               | -                       | 30,000.00                             | 30.0%                                                   | 70,000.00                         |
| <b>220203</b> | <b>Materials and Supplies - General</b>               | <b>226,890,000.00</b>    | <b>1,232,932.00</b>     | <b>12,401,368.00</b>                  | <b>5.5%</b>                                             | <b>214,488,632.00</b>             |
| 22020301      | Office Materials and Consumables                      | 23,500,000.00            | 1,066,332.00            | 3,309,832.00                          | 14.1%                                                   | 20,190,168.00                     |
| 22020302      | Books                                                 | 15,000,000.00            | -                       | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 22020303      | Newspapers                                            | 450,000.00               | -                       | -                                     | 0.0%                                                    | 450,000.00                        |
| 22020305      | Printing of Non-security Documents                    | 4,440,000.00             | 166,600.00              | 9,066,536.00                          | 204.2%                                                  | -4,626,536.00                     |
| 22020307      | Drugs, Vaccines & Medical Supplies                    | 23,000,000.00            | -                       | -                                     | 0.0%                                                    | 23,000,000.00                     |
| 22020309      | Uniforms & Other Clothing                             | 500,000.00               | -                       | -                                     | 0.0%                                                    | 500,000.00                        |
| 22020310      | Teaching Aids, Laboratory and Instructional Materials | 10,000,000.00            | -                       | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 22020315      | Examinations / Examination Materials                  | 140,000,000.00           | -                       | 25,000.00                             | 0.0%                                                    | 139,975,000.00                    |
| 22020318      | Disaster Relief Materials                             | 10,000,000.00            | -                       | -                                     | 0.0%                                                    | 10,000,000.00                     |
| <b>220204</b> | <b>Maintenance Services - General</b>                 | <b>171,400,000.00</b>    | <b>2,135,991.85</b>     | <b>22,716,352.90</b>                  | <b>13.3%</b>                                            | <b>148,683,647.10</b>             |
| 22020401      | Maintenance of Motor Vehicles / Transport Equipment   | 25,600,000.00            | 1,271,596.56            | 3,272,196.56                          | 12.8%                                                   | 22,327,803.44                     |
| 22020402      | Maintenance of Office Furniture                       | 12,500,000.00            | -                       | 1,740,710.00                          | 13.9%                                                   | 10,759,290.00                     |
| 22020403      | Maintenance of Office Building / Residential Quarters | 25,000,000.00            | -                       | 6,003,468.05                          | 24.0%                                                   | 18,996,531.95                     |
| 22020404      | Maintenance of Office / IT Equipment                  | 3,500,000.00             | 150,800.00              | 915,197.00                            | 26.1%                                                   | 2,584,803.00                      |
| 22020405      | Maintenance of Plants / Generators                    | 7,600,000.00             | 284,205.29              | 920,391.29                            | 12.1%                                                   | 6,679,608.71                      |

## Jigawa State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Economic Classification

| Code          | Economic                                                                | 2026 Original Budget  | 2026 Q2 Performance | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|-------------------------------------------------------------------------|-----------------------|---------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| 22020406      | Other Maintenance Services                                              | 41,700,000.00         | -                   | 9,435,000.00                          | 22.6%                                                   | 32,265,000.00                     |
| 22020415      | Maintenance of Water Facilities                                         | 1,200,000.00          | -                   | -                                     | 0.0%                                                    | 1,200,000.00                      |
| 22020417      | Maintenance of Other Infrastructure                                     | 3,000,000.00          | -                   | -                                     | 0.0%                                                    | 3,000,000.00                      |
| 22020418      | Maintenance of Educational Equipments                                   | 9,300,000.00          | 429,390.00          | 429,390.00                            | 4.6%                                                    | 8,870,610.00                      |
| 22020419      | Maintenance of Educational Buildings                                    | 37,000,000.00         | -                   | -                                     | 0.0%                                                    | 37,000,000.00                     |
| 22020427      | Maintenance of Electricity/Solar Power                                  | 5,000,000.00          | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |
| <b>220205</b> | <b>Training - General</b>                                               | <b>87,300,000.00</b>  | <b>-</b>            | <b>16,504,518.16</b>                  | <b>18.9%</b>                                            | <b>70,795,481.84</b>              |
| 22020501      | Local Training                                                          | 72,300,000.00         | -                   | 16,504,518.16                         | 22.8%                                                   | 55,795,481.84                     |
| 22020503      | Manpower Planning and Other Staff Development Expenses                  | 15,000,000.00         | -                   | -                                     | 0.0%                                                    | 15,000,000.00                     |
| <b>220206</b> | <b>Other Services - General</b>                                         | <b>241,300,000.00</b> | <b>-</b>            | <b>8,310,000.00</b>                   | <b>3.4%</b>                                             | <b>232,990,000.00</b>             |
| 22020602      | Office/Store Rent                                                       | 3,000,000.00          | -                   | -                                     | 0.0%                                                    | 3,000,000.00                      |
| 22020603      | Residential Rent                                                        | 5,000,000.00          | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |
| 22020606      | Land Use Charges                                                        | 3,000,000.00          | -                   | -                                     | 0.0%                                                    | 3,000,000.00                      |
| 22020609      | Guidance and Counselling Services                                       | 3,000,000.00          | -                   | -                                     | 0.0%                                                    | 3,000,000.00                      |
| 22020615      | Monitoring/Inspection of Public/private Institutions & Other Activities | 172,000,000.00        | -                   | 8,310,000.00                          | 4.8%                                                    | 163,690,000.00                    |
| 22020617      | Postage and Courier Payments & Services                                 | 300,000.00            | -                   | -                                     | 0.0%                                                    | 300,000.00                        |
| 22020618      | Religious Services and Other Activities                                 | 55,000,000.00         | -                   | -                                     | 0.0%                                                    | 55,000,000.00                     |
| <b>220207</b> | <b>Consulting and Professional Services</b>                             | <b>15,000,000.00</b>  | <b>-</b>            | <b>150,000.00</b>                     | <b>1.0%</b>                                             | <b>14,850,000.00</b>              |
| 22020701      | Financial Consulting                                                    | 10,000,000.00         | -                   | 150,000.00                            | 1.5%                                                    | 9,850,000.00                      |
| 22020710      | Research and Documentation Consulting                                   | 5,000,000.00          | -                   | -                                     | 0.0%                                                    | 5,000,000.00                      |
| <b>220208</b> | <b>Fuel and Lubricant - General</b>                                     | <b>20,500,000.00</b>  | <b>1,526,200.00</b> | <b>6,109,511.39</b>                   | <b>29.8%</b>                                            | <b>14,390,488.61</b>              |
| 22020801      | Motor Vehicle Fuel Cost                                                 | 15,000,000.00         | 1,350,000.00        | 5,854,700.00                          | 39.0%                                                   | 9,145,300.00                      |
| 22020803      | Plant / Generator Fuel Cost                                             | 5,500,000.00          | 176,200.00          | 254,811.39                            | 4.6%                                                    | 5,245,188.61                      |
| <b>220209</b> | <b>Financial Charges - General</b>                                      | <b>900,000.00</b>     | <b>-</b>            | <b>166,094.06</b>                     | <b>18.5%</b>                                            | <b>733,905.94</b>                 |
| 22020901      | Bank Charges (Other than Interest)                                      | 900,000.00            | -                   | 166,094.06                            | 18.5%                                                   | 733,905.94                        |
| <b>220210</b> | <b>Miscellaneous Expenses - General</b>                                 | <b>598,210,000.00</b> | <b>7,565,276.15</b> | <b>26,677,647.76</b>                  | <b>4.5%</b>                                             | <b>571,532,352.24</b>             |
| 22021001      | Refreshment and Meals                                                   | 22,860,000.00         | 675,276.15          | 1,332,947.76                          | 5.8%                                                    | 21,527,052.24                     |
| 22021002      | Honorarium and Sitting Allowance Payments                               | 31,100,000.00         | -                   | 1,594,400.00                          | 5.1%                                                    | 29,505,600.00                     |
| 22021003      | Publicity and Advertisements                                            | 17,650,000.00         | -                   | 635,000.00                            | 3.6%                                                    | 17,015,000.00                     |
| 22021009      | Sporting Activities                                                     | 22,000,000.00         | -                   | 155,000.00                            | 0.7%                                                    | 21,845,000.00                     |
| 22021014      | Annual Planning/Budget Processes Expenses and Administration            | 50,000,000.00         | -                   | 300,000.00                            | 0.6%                                                    | 49,700,000.00                     |
| 22021044      | Committees and Commissions                                              | 1,000,000.00          | -                   | -                                     | 0.0%                                                    | 1,000,000.00                      |
| 22021047      | Community Engagement, Sensitization & Mobilization Activities           | 87,000,000.00         | -                   | 844,000.00                            | 1.0%                                                    | 86,156,000.00                     |
| 22021050      | Official Ceremonies and Celebrations                                    | 600,000.00            | 30,000.00           | 30,000.00                             | 5.0%                                                    | 570,000.00                        |
| 22021052      | Project Monitoring & Evaluation (M & E) Expenses                        | 25,000,000.00         | -                   | 3,675,000.00                          | 14.7%                                                   | 21,325,000.00                     |
| 22021056      | Quranic Recitation and Other Religious Competitions                     | 10,000,000.00         | -                   | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 22021060      | Nutrition Activities                                                    | 20,000,000.00         | -                   | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 22021069      | Project / Programmes Coordination Expenses                              | 50,000,000.00         | -                   | 10,179,300.00                         | 20.4%                                                   | 39,820,700.00                     |
| 22021072      | School Clubs Activities                                                 | 25,000,000.00         | -                   | -                                     | 0.0%                                                    | 25,000,000.00                     |
| 22021073      | Guidance & Counselling Activities                                       | 16,000,000.00         | -                   | -                                     | 0.0%                                                    | 16,000,000.00                     |
| 22021075      | Extra-curricula Activities (Quiz, Debates, etc)                         | 137,000,000.00        | -                   | 145,000.00                            | 0.1%                                                    | 136,855,000.00                    |
| 22021076      | Girls Child Health-Education Programme                                  | 30,000,000.00         | 6,860,000.00        | 7,787,000.00                          | 26.0%                                                   | 22,213,000.00                     |
| 22021081      | Conferences and Seminars Expenses                                       | 3,000,000.00          | -                   | -                                     | 0.0%                                                    | 3,000,000.00                      |
| 22021084      | Performance Delivery Coordination Unit Operational Expenses             | 50,000,000.00         | -                   | -                                     | 0.0%                                                    | 50,000,000.00                     |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS - GENERAL</b>                               | <b>1,000,000.00</b>   | <b>-</b>            | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,000,000.00</b>               |
| <b>220401</b> | <b>Local Grants and Contributions</b>                                   | <b>1,000,000.00</b>   | <b>-</b>            | <b>-</b>                              | <b>0.0%</b>                                             | <b>1,000,000.00</b>               |
| 22040109      | Grants to Communities and NGOs                                          | 1,000,000.00          | -                   | -                                     | 0.0%                                                    | 1,000,000.00                      |

## Jigawa State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Economic Classification

| Code          | Economic                                                          | 2026 Original Budget     | 2026 Q2 Performance     | 2026 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2026 Original Budget | Balance (against Original Budget) |
|---------------|-------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|---------------------------------------------------------|-----------------------------------|
| <b>23</b>     | <b>Capital Expenditure</b>                                        | <b>41,042,988,000.00</b> | <b>1,123,180,698.94</b> | <b>2,748,168,338.03</b>               | <b>6.7%</b>                                             | <b>38,294,819,661.97</b>          |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                                     | <b>17,561,204,000.00</b> | <b>528,537,660.00</b>   | <b>580,683,655.00</b>                 | <b>3.3%</b>                                             | <b>16,980,520,345.00</b>          |
| <b>230101</b> | <b>Purchase of Fixed Assets - General</b>                         | <b>17,561,204,000.00</b> | <b>528,537,660.00</b>   | <b>580,683,655.00</b>                 | <b>3.3%</b>                                             | <b>16,980,520,345.00</b>          |
| 23010101      | Purchase/Acquisition Of Land                                      | 200,000,000.00           | -                       | -                                     | 0.0%                                                    | 200,000,000.00                    |
| 23010104      | Purchase of Motor Cycles                                          | 18,724,000.00            | -                       | -                                     | 0.0%                                                    | 18,724,000.00                     |
| 23010105      | Purchase Of Motor Vehicles                                        | 93,600,000.00            | -                       | -                                     | 0.0%                                                    | 93,600,000.00                     |
| 23010112      | Purchase Of Office Furniture and Fittings                         | 13,000,000.00            | -                       | -                                     | 0.0%                                                    | 13,000,000.00                     |
| 23010113      | Purchase Of Computers                                             | 26,000,000.00            | -                       | -                                     | 0.0%                                                    | 26,000,000.00                     |
| 23010120      | Purchase Of canteen / Kitchen Equipment                           | 20,000,000.00            | -                       | -                                     | 0.0%                                                    | 20,000,000.00                     |
| 23010122      | Purchase Of Health / Medical Equipment                            | 48,400,000.00            | -                       | -                                     | 0.0%                                                    | 48,400,000.00                     |
| 23010124      | Purchase Of Teaching / Learning Aid Equipment                     | 11,427,760,000.00        | 528,537,660.00          | 577,650,255.00                        | 5.1%                                                    | 10,850,109,745.00                 |
| 23010125      | Purchase Of Library Books & Equipment                             | 70,000,000.00            | -                       | -                                     | 0.0%                                                    | 70,000,000.00                     |
| 23010126      | Purchase Of Sporting / Gaming Equipment                           | 341,830,000.00           | -                       | 3,033,400.00                          | 0.9%                                                    | 338,796,600.00                    |
| 23010140      | Purchase of Information / Communication Equipment                 | 380,900,000.00           | -                       | -                                     | 0.0%                                                    | 380,900,000.00                    |
| 23010141      | Purchase of School Furniture                                      | 4,215,500,000.00         | -                       | -                                     | 0.0%                                                    | 4,215,500,000.00                  |
| 23010142      | Purchase of Laboratory Equipment                                  | 30,000,000.00            | -                       | -                                     | 0.0%                                                    | 30,000,000.00                     |
| 23010143      | Purchase of Workshop Tools / Equipment                            | 10,000,000.00            | -                       | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 23010146      | Purchase of other ICT equipment                                   | 83,200,000.00            | -                       | -                                     | 0.0%                                                    | 83,200,000.00                     |
| 23010147      | Purchase of Office Equipment                                      | 50,000,000.00            | -                       | -                                     | 0.0%                                                    | 50,000,000.00                     |
| 23010149      | Purchase of Electronic Equipment and Fittings                     | 459,830,000.00           | -                       | -                                     | 0.0%                                                    | 459,830,000.00                    |
| 23010152      | Purchase of Funmigation Equipment                                 | 60,520,000.00            | -                       | -                                     | 0.0%                                                    | 60,520,000.00                     |
| 23010155      | Purchase of Water Supply Equipment                                | 11,940,000.00            | -                       | -                                     | 0.0%                                                    | 11,940,000.00                     |
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>                                   | <b>8,774,956,000.00</b>  | <b>212,917,870.46</b>   | <b>861,969,240.28</b>                 | <b>9.8%</b>                                             | <b>7,912,986,759.72</b>           |
| <b>230201</b> | <b>Contruction/Provision of Fixed Assets - General</b>            | <b>8,774,956,000.00</b>  | <b>212,917,870.46</b>   | <b>861,969,240.28</b>                 | <b>9.8%</b>                                             | <b>7,912,986,759.72</b>           |
| 23020101      | Construction/Provision Of Office Buildings                        | 45,000,000.00            | -                       | -                                     | 0.0%                                                    | 45,000,000.00                     |
| 23020102      | Construction/Provision Of Residential Buildings                   | 3,800,000.00             | -                       | -                                     | 0.0%                                                    | 3,800,000.00                      |
| 23020103      | Construction/Provision Of Electricity / Solar Power               | 10,000,000.00            | -                       | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 23020105      | Construction/Provision Of Water Facilities                        | 425,452,000.00           | -                       | 51,184,693.88                         | 12.0%                                                   | 374,267,306.12                    |
| 23020107      | Construction/Provision Of Public Schools                          | 5,036,000,000.00         | 12,118,909.98           | 452,613,735.91                        | 9.0%                                                    | 4,583,386,264.09                  |
| 23020113      | Construction / Provision Of Agricultural Facilities               | 142,000,000.00           | -                       | 24,256,325.75                         | 17.1%                                                   | 117,743,674.25                    |
| 23020118      | Construction / Provision Of Infrastructure                        | 24,500,000.00            | -                       | -                                     | 0.0%                                                    | 24,500,000.00                     |
| 23020127      | Construction Of ICT Infrastructures                               | 153,000,000.00           | -                       | -                                     | 0.0%                                                    | 153,000,000.00                    |
| 23020130      | Construction / Provision of Wall Fence/Boundary Pillars           | 1,800,000,000.00         | 178,008,070.16          | 311,123,594.42                        | 17.3%                                                   | 1,488,876,405.58                  |
| 23020131      | Construction/Provision Of Religious Structures                    | 91,200,000.00            | -                       | -                                     | 0.0%                                                    | 91,200,000.00                     |
| 23020133      | Construction/Provision Of Public Convenience                      | 744,004,000.00           | 22,790,890.32           | 22,790,890.32                         | 3.1%                                                    | 721,213,109.68                    |
| 23020147      | Construction/Provision of Workshops/Laboratories                  | 300,000,000.00           | -                       | -                                     | 0.0%                                                    | 300,000,000.00                    |
| <b>2303</b>   | <b>REHABILITATION / REPAIRS</b>                                   | <b>10,706,609,000.00</b> | <b>9,312,968.48</b>     | <b>876,697,197.57</b>                 | <b>8.2%</b>                                             | <b>9,829,911,802.43</b>           |
| <b>230301</b> | <b>Rehabilitation/Repairs of Fixed Assets - General</b>           | <b>10,706,609,000.00</b> | <b>9,312,968.48</b>     | <b>876,697,197.57</b>                 | <b>8.2%</b>                                             | <b>9,829,911,802.43</b>           |
| 23030101      | Rehabilitation/Repairs Of Residential Buildings                   | 10,000,000.00            | -                       | -                                     | 0.0%                                                    | 10,000,000.00                     |
| 23030106      | Rehabilitation/Repairs - Public Schools                           | 10,375,185,000.00        | -                       | 867,384,229.09                        | 8.4%                                                    | 9,507,800,770.91                  |
| 23030127      | Rehabilitation/Repairs- ICT Infrastructures                       | 15,000,000.00            | -                       | -                                     | 0.0%                                                    | 15,000,000.00                     |
| 23030131      | Rehabilitation/Repairs of Other Infrastructure                    | 61,700,000.00            | 9,312,968.48            | 9,312,968.48                          | 15.1%                                                   | 52,387,031.52                     |
| 23030133      | Rehabilitation/Repairs of Other facilities                        | 80,000,000.00            | -                       | -                                     | 0.0%                                                    | 80,000,000.00                     |
| 23030136      | Rehabilitation/Repairs of Motor Vehicles & Other Utility Vehicles | 24,800,000.00            | -                       | -                                     | 0.0%                                                    | 24,800,000.00                     |
| 23030138      | Rehabilitation/Repairs of Workshops/Laboratories                  | 109,924,000.00           | -                       | -                                     | 0.0%                                                    | 109,924,000.00                    |
| 23030141      | Rehabilitation/Repairs of School Furnitures                       | 30,000,000.00            | -                       | -                                     | 0.0%                                                    | 30,000,000.00                     |
| <b>2305</b>   | <b>OTHER CAPITAL PROJECTS</b>                                     | <b>4,000,219,000.00</b>  | <b>372,412,200.00</b>   | <b>428,818,245.18</b>                 | <b>10.7%</b>                                            | <b>3,571,400,754.82</b>           |
| <b>230501</b> | <b>Acquisition of Non-Tangible Asset</b>                          | <b>4,000,219,000.00</b>  | <b>372,412,200.00</b>   | <b>428,818,245.18</b>                 | <b>10.7%</b>                                            | <b>3,571,400,754.82</b>           |
| 23050101      | Research & Development and Census/Surveys                         | 100,000,000.00           | -                       | -                                     | 0.0%                                                    | 100,000,000.00                    |
| 23050102      | Computer Software Acquisition                                     | 733,300,000.00           | -                       | -                                     | 0.0%                                                    | 733,300,000.00                    |
| 23050103      | Monitoring And Evaluation                                         | 923,919,000.00           | 3,750,000.00            | 60,156,045.18                         | 6.5%                                                    | 863,762,954.82                    |
| 23050108      | Special Intervention Programmes and Projects                      | 740,000,000.00           | 368,662,200.00          | 368,662,200.00                        | 49.8%                                                   | 371,337,800.00                    |
| 23050139      | Capacity Development                                              | 1,503,000,000.00         | -                       | -                                     | 0.0%                                                    | 1,503,000,000.00                  |