



OFFICE OF THE AUDITOR GENERAL

BLOCK A NEW SECRETARIAT COMPLEX

P.M.B. 7016, DUTSE, JIGAWA STATE

Our Ref: AUD/ADM/26/VOL.III/315

Date: 27th July, 2022

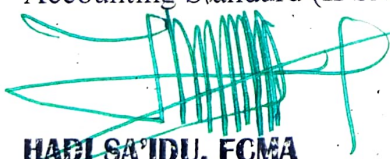
AUDIT CERTIFICATE

The COVID-19 Report of Jigawa State Government of Nigeria for the year ended 31st December, 2021 submitted by the Accountant General, have been examined in accordance with section 125 sub-section 2 of the constitution of the Federal Republic of Nigeria 1999 (as amended) and section 8(1) (A) Jigawa State Audit Law 2019.

As examined, the total approved COVID-19 Responsive Budget as reflected in the 2021 Approved Estimates amounted to N14,022,348,250 (inclusive of provision for World Bank Assisted J-CARES Program of N5.0 billion). The actual expenditure for the year ended 2021 on the COVID-19 Responsive Budget was N10,394,722,049 (which does not include J-CARES expenditure).

I have obtained all the information and explanations required and certify subject to the comments and observations contained in the Audit Report that in my opinion and to the best of my knowledge were relevant and necessary for audit exercise.

In my opinion, the published report on COVID-19 Budget Implementation by Jigawa State gives a true and fair view of financial transactions in all material respect and result of operations for the Year 2021 in line with International Public Sector Accounting Standard (IPSAS) and the National Charts of Accounts (NCA).


HADI SA'IDU, FCMA

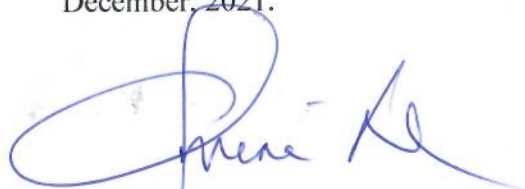
**Office of the Auditor General
Jigawa State**

RESPONSIBILITY FOR THE COVID-19 CONSOLIDATED FINANCIAL STATEMENT

The COVID 19 Consolidated Actual Related Expenditure have been prepared in accordance with the State Published Approved Credible Supplementary/Revised 2020 COVID-19 Responsive Budget and new SFTAS DLIs 2020-2021 Additional Financing. Furthermore, the provision of Section 49 (3) of Fiscal Responsibility Act 2007 which states that **“The publication of general standards for the consolidation of public accounts shall be the responsibility of the Office of the State Accountant General”** was adhered to.

To fulfil Accounting and Reporting responsibilities, the State Accountant General is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and adequately disclose the use of all public resources of the State Government.

Responsibility for the integrity and objectivity of Financial Statements rests entirely with the State Government. These Financial Statements reflect Government operations and financial position of Government as regards to COVID-19 Pandemic for the period of December, 2021.



AMINU SULE [CNA]

State Accountant - General

1.0 Summary of COVID-19 Allocations in 2021 Approved Budget and Actuals					Actuals COVID Exp .Jan. to Dec. 2021	% OF COVID ACTUALS	Balance of COVID Exp.
S/N	Item Description	Total Approved Estimates	COVID-19 Responsive (Earmarked)	%			
1	Personnel	48,423,000,000	3,019,590,500	6.2%	2,726,496,440.00	90	293,094,060.00
2	Overhead	29,425,100,000	1,793,757,750	6.1%	1,623,489,554.46	91	170,268,195.55
3	Capital	78,739,900,000	9,209,000,000	11.7%	6,044,736,054.51	66	3,164,263,945.49
		156,588,000,000	14,022,348,250	9.0%	10,394,722,048.96	74%	3,627,626,201.04

JIGAWA STATE GOVERNMENT OF NIGERIA
MINISTRY OF FINANCE & ECONOMIC PLANNING
1.2.1 Details of 2021 COVID-Responsive Personnel Cost Provisions and Actuals

Economic Code	Item Description	Approved Estimates 2021	Covid-19	Approved Estimates 2022	Actual Expenditure	Covid-19 Exp	Column1
	Consolidated Estimates	12,078,362,000	3,019,590,500		2,726,496,440	684,181,884	- 10,991,953.00
011100100400	Due Process & Project Monitoring Bureau	40,720,000.00	10,180,000.00		9,620,262.0	2,405,065.50	-10991953
21	Personnel Cost		-		9,620,262.0	2,405,065.50	-10991953
21010101	Salary	18,453,000	4,613,250.00	25%	3,828,997.5	957,249.38	-10991953
21010104	Salary Arrears	-	-		-	-	-10991953
21020103	Transport Allowance	2,559,000	639,750.00	25%	530,992.5	132,748.13	-10991953
21020104	Rent Supplement	3,691,000	922,750.00	25%	765,882.5	191,470.63	-10991953
21020105	Meal Subsidy	1,118,000	279,500.00	25%	231,985.0	57,996.25	-10991953
21020106	Utility Allowance	826,000	206,500.00	25%	171,395.0	42,848.75	-10991953
21020107	Entertainment	91,000	22,750.00	25%	18,882.5	4,720.63	-10991953
21020109	Leave Transport Grant	1,845,000	461,250.00	25%	382,837.5	95,709.38	-10991953
21020110	Overtime	500,000	125,000.00	25%	103,750.0	25,937.50	-10991953
21020113	Hazard / Hardship Allowance	721,000	180,250.00	25%	149,607.5	37,401.88	-10991953
21020114	Board Members Allowance	5,040,000	1,260,000.00	25%	1,045,800.0	261,450.00	-10991953
21020117	Domestic Staff Allowance	2,520,000	630,000.00	25%	522,900.0	130,725.00	-10991953
21020136	Responsibility Allowance	240,000	60,000.00	25%	49,800.0	12,450.00	-10991953
21020137	Medical Allowance	3,116,000	779,000.00	25%	1,817,224.5	454,306.13	-10991953
011100800100	State Emergency Management Agency		-		16,384,555.0	4,096,138.75	-10991953
21	Personnel Cost	19,800,000.00	4,950,000.00	25%	16,384,555.0	4,096,138.75	-10991953
21010101	Salary	9,696,000	2,424,000.00	25%	7,433,600.0	1,858,400.00	-10991953
21020103	Transport Allowance	1,759,000	439,750.00	25%	1,348,566.7	337,141.67	-10991953
21020104	Rent Supplement	1,939,000	484,750.00	25%	1,486,566.7	371,641.67	-10991953
21020105	Meal Subsidy	1,092,000	273,000.00	25%	837,200.0	209,300.00	-10991953
21020106	Utility Allowance	541,000	135,250.00	25%	414,000.0	103,500.00	-10991953
21020107	Entertainment	16,000	4,000.00	25%	12,266.7	3,066.67	-10991953
21020109	Leave Transport Grant	970,000	242,500.00	25%	743,666.7	185,916.67	-10991953
21020112	Inducement Allowance	957,000	239,250.00	25%	733,700.0	183,425.00	-10991953
21020113	Hazard / Hardship Allowance	240,000	60,000.00	25%	184,000.0	46,000.00	-10991953
21020117	Domestic Staff Allowance	36,000	9,000.00	25%	27,600.0	6,900.00	-10991953
21020136	Responsibility Allowance	240,000	60,000.00	25%	184,000.0	46,000.00	-10991953
21020137	Medical Allowance	2,314,000	578,500.00	25%	2,979,388.3	744,847.08	-10991953
011101800100	Special Service Directorate		-		6,662,434.0	1,665,608.50	-10991953
21	Personnel Cost	29,200,000.00	7,300,000.00	25%	6,662,434.0	1,665,608.50	-10991953
21010101	Salary	15,085,000	3,771,250.00	25%	3,092,425.0	773,106.25	-10991953
21020103	Transport Allowance	2,910,000	727,500.00	25%	596,550.0	149,137.50	-10991953
21020104	Rent Supplement	3,017,000	754,250.00	25%	618,485.0	154,621.25	-10991953
21020105	Meal Subsidy	1,286,000	321,500.00	25%	263,630.0	65,907.50	-10991953
21020106	Utility Allowance	908,000	227,000.00	25%	186,140.0	46,535.00	-10991953
21020109	Leave Transport Grant	1,508,000	377,000.00	25%	309,140.0	77,285.00	-10991953
21020113	Hazard / Hardship Allowance	747,000	186,750.00	25%	153,135.0	38,283.75	-10991953
21020136	Responsibility Allowance	-	-		-	-	-10991953
21020137	Medical Allowance	3,739,000	934,750.00	25%	1,442,929.0	360,732.25	-10991953
014000100100	Office of the Auditor General		-		16,384,555.0	4,096,138.75	-10991953
21	Personnel Cost	69,500,000.00	17,375,000.00	25%	16,384,555.0	4,096,138.75	-10991953
21010101	Salary	29,796,000	7,449,000.00	25%	6,257,160.0	1,564,290.00	-10991953
21020103	Transport Allowance	5,482,000	1,370,500.00	25%	1,151,220.0	287,805.00	-10991953
21020104	Rent Supplement	5,959,000	1,489,750.00	25%	1,251,390.0	312,847.50	-10991953
21020105	Meal Subsidy	2,385,000	596,250.00	25%	500,850.0	125,212.50	-10991953

21020106	Utility Allowance	1,711,000	427,750.00	25%	359,310.0	89,827.50	-10991953
21020107	Entertainment	119,000	29,750.00	25%	24,990.0	6,247.50	-10991953
21020109	Leave Transport Grant	2,980,000	745,000.00	25%	625,800.0	156,450.00	-10991953
21020112	Inducement Allowance	9,807,000	2,451,750.00	25%	2,059,470.0	514,867.50	-10991953
21020113	Hazard / Hardship Allowance	149,000	37,250.00	25%	31,290.0	7,822.50	-10991953
21020117	Domestic Staff Allowance	2,880,000	720,000.00	25%	604,800.0	151,200.00	-10991953
21020136	Responsibility Allowance	1,200,000	300,000.00	25%	252,000.0	63,000.00	-10991953
21020137	Medical Allowance	7,032,000	1,758,000.00	25%	3,266,485.0	816,621.25	-10991953
021510200100	Jigawa State Agricultural & Rural Development Authority		-		97,682,115.0	24,420,528.75	-10991953
21	Personnel Cost	413,000,000.00	103,250,000.00	25%	97,682,115.0	24,420,528.75	-10991953
21010101	Salary	177,927,000	44,481,750.00	25%	39,287,411.0	9,821,852.75	-10991953
21020103	Transport Allowance	39,440,000	9,860,000.00	25%	9,220,171.7	2,305,042.92	-10991953
21020104	Rent Supplement	35,585,000	8,896,250.00	25%	8,340,321.0	2,085,080.25	-10991953
21020105	Meal Subsidy	12,520,000	3,130,000.00	25%	3,102,150.0	775,537.50	-10991953
21020106	Utility Allowance	8,881,000	2,220,250.00	25%	2,131,301.2	532,825.30	-10991953
21020107	Entertainment	266,000	66,500.00	25%	57,190.0	14,297.50	-10991953
21020109	Leave Transport Grant	14,013,000	3,503,250.00	25%	3,234,466.1	808,616.53	-10991953
21020113	Hazard / Hardship Allowance	873,000	218,250.00	25%	187,695.0	46,923.75	-10991953
21020114	Board Members Allowance	900,000	225,000.00	25%	193,500.0	48,375.00	-10991953
21020117	Domestic Staff Allowance	7,200,000	1,800,000.00	25%	1,548,000.0	387,000.00	-10991953
21020119	Call Duty Allowance		-		-	-	-10991953
21020129	Contract Addition	900,000	225,000.00	25%	193,500.0	48,375.00	-10991953
21020136	Responsibility Allowance	960,000	240,000.00	25%	206,400.0	51,600.00	-10991953
21020137	Medical Allowance	36,586,000	9,146,500.00	25%	7,865,990.0	1,966,497.50	-10991953
21020149	Consolidated Allowance	64,607,000	16,151,750.00	25%	16,050,125.0	4,012,531.25	-10991953
21020164	Consequential Increase	5,120,000	1,280,000.00	25%	1,100,800.0	275,200.00	-10991953
21020322	Motor Vehicle Maintenance Allowance (CRFC)	7,222,000	1,805,500.00	25%	1,552,730.0	388,182.50	-10991953
022000100100	Ministry of Finance & Economic Planning		-		89,578,744.0	22,394,686.00	-10991953
21	Personnel Cost	375,000,000.00	93,750,000.00	25%	89,578,744.0	22,394,686.00	-10991953
21010101	Salary	207,340,000	51,835,000.00	25%	49,340,344.0	12,335,086.00	-10991953
21020103	Transport Allowance	25,137,000	6,284,250.00	25%	6,032,880.0	1,508,220.00	-10991953
21020104	Rent Supplement	41,468,000	10,367,000.00	25%	9,952,320.0	2,488,080.00	-10991953
21020105	Meal Subsidy	11,008,000	2,752,000.00	25%	2,641,920.0	660,480.00	-10991953
21020106	Utility Allowance	8,313,000	2,078,250.00	25%	1,995,120.0	498,780.00	-10991953
21020107	Entertainment	894,000	223,500.00	25%	214,560.0	53,640.00	-10991953
21020109	Leave Transport Grant	20,734,000	5,183,500.00	25%	4,976,160.0	1,244,040.00	-10991953
21020113	Hazard / Hardship Allowance	1,153,000	288,250.00	25%	276,720.0	69,180.00	-10991953
21020117	Domestic Staff Allowance	22,680,000	5,670,000.00	25%	5,443,200.0	1,360,800.00	-10991953
21020136	Responsibility Allowance	6,720,000	1,680,000.00	25%	1,612,800.0	403,200.00	-10991953
21020137	Medical Allowance	29,553,000	7,388,250.00	25%	7,092,720.0	1,773,180.00	-10991953
022000300100	Budget and Economic Planning Directorate		-		8,151,278.0	2,037,819.50	-10991953
21	Personnel Cost	39,400,000.00	9,850,000.00	25%	8,151,278.0	2,037,819.50	-10991953
21010101	Salary	16,635,000	4,158,750.00	25%	3,787,986.3	946,996.58	-10991953
21020103	Transport Allowance	2,750,000	687,500.00	25%	527,083.3	131,770.83	-10991953
21020104	Rent Supplement	3,327,000	831,750.00	25%	637,675.0	159,418.75	-10991953
21020105	Meal Subsidy	1,205,000	301,250.00	25%	230,958.3	57,739.58	-10991953
21020106	Utility Allowance	866,000	216,500.00	25%	165,983.3	41,495.83	-10991953
21020107	Entertainment	94,000	23,500.00	25%	18,016.7	4,504.17	-10991953
21020109	Leave Transport Grant	1,663,000	415,750.00	25%	318,741.7	79,685.42	-10991953
21020111	In-lieu of Overtime / Agency Allowance	2,915,000	728,750.00	25%	558,708.3	139,677.08	-10991953
21020113	Hazard / Hardship Allowance	53,000	13,250.00	25%	10,158.3	2,539.58	-10991953
21020114	Board Members Allowance	3,060,000	765,000.00	25%	586,500.0	146,625.00	-10991953
21020117	Domestic Staff Allowance	2,160,000	540,000.00	25%	414,000.0	103,500.00	-10991953

21020136	Responsibility Allowance	1,200,000	300,000.00	25%	230,000.0	57,500.00	-10991953
21020137	Medical Allowance	3,472,000	868,000.00	25%	665,466.7	166,366.67	-10991953
022200100100	Ministry of Commerce, Industries and Co-operatives		-		19,192,345.0	4,798,086.25	-10991953
21	Personnel Cost	76,600,000.00	19,150,000.00	25%	19,192,345.0	4,798,086.25	-10991953
21010101	Salary	37,534,000	9,383,500.00	25%	10,793,155.0	2,698,288.75	-10991953
21010104	Salary Arrears		-		-	-	-10991953
21020103	Transport Allowance	7,840,000	1,960,000.00	25%	1,685,600.0	421,400.00	-10991953
21020104	Rent Supplement	7,507,000	1,876,750.00	25%	1,614,005.0	403,501.25	-10991953
21020105	Meal Subsidy	3,748,000	937,000.00	25%	805,820.0	201,455.00	-10991953
21020106	Utility Allowance	2,385,000	596,250.00	25%	512,775.0	128,193.75	-10991953
21020107	Entertainment	70,000	17,500.00	25%	15,050.0	3,762.50	-10991953
21020109	Leave Transport Grant	3,753,000	938,250.00	25%	806,895.0	201,723.75	-10991953
21020113	Hazard / Hardship Allowance	11,000	2,750.00	25%	2,365.0	591.25	-10991953
21020114	Board Members Allowance	1,381,000	345,250.00	25%	296,915.0	74,228.75	-10991953
21020117	Domestic Staff Allowance	1,476,000	369,000.00	25%	317,340.0	79,335.00	-10991953
21020136	Responsibility Allowance	480,000	120,000.00	25%	103,200.0	25,800.00	-10991953
21020137	Medical Allowance	10,415,000	2,603,750.00	25%	2,239,225.0	559,806.25	-10991953
022700600100	Directorate of Economic Empowerment		-		18,180,577.0	4,545,144.25	-10991953
21	Personnel Cost	74,000,000.00	18,500,000.00	25%	18,180,577.0	4,545,144.25	-10991953
21010101	Salary	36,264,000	9,066,000.00	25%	9,796,760.0	2,449,190.00	-10991953
21020103	Transport Allowance	8,348,000	2,087,000.00	25%	2,065,612.0	516,403.00	-10991953
21020104	Rent Supplement	7,253,000	1,813,250.00	25%	1,559,395.0	389,848.75	-10991953
21020105	Meal Subsidy	3,638,000	909,500.00	25%	781,955.0	195,488.75	-10991953
21020106	Utility Allowance	2,490,000	622,500.00	25%	535,350.0	133,837.50	-10991953
21020109	Leave Transport Grant	3,626,000	906,500.00	25%	779,590.0	194,897.50	-10991953
21020113	Hazard / Hardship Allowance	987,000	246,750.00	25%	212,205.0	53,051.25	-10991953
21020118	Personal Assistant Allowance		-		-	-	-10991953
21020136	Responsibility Allowance		-		-	-	-10991953
21020137	Medical Allowance	11,394,000	2,848,500.00	25%	2,449,710.0	612,427.50	-10991953
025210300100	Rural Water Supply and Sanitation Agency		-		8,738,110.0	2,184,527.50	-10991953
21	Personnel Cost	34,961,000.00	8,740,250.00	25%	8,738,110.0	2,184,527.50	-10991953
21010101	Salary	16,651,000	4,162,750.00	25%	3,579,965.0	894,991.25	-10991953
21010104	Salary Arrears		-		-	-	-10991953
21020103	Transport Allowance	2,946,000	736,500.00	25%	1,604,885.0	401,221.25	-10991953
21020104	Rent Supplement	3,330,000	832,500.00	25%	815,950.0	203,987.50	-10991953
21020105	Meal Subsidy	1,620,000	405,000.00	25%	398,300.0	99,575.00	-10991953
21020106	Utility Allowance	940,000	235,000.00	25%	202,100.0	50,525.00	-10991953
21020107	Entertainment	90,000	22,500.00	25%	19,350.0	4,837.50	-10991953
21020109	Leave Transport Grant	1,665,000	416,250.00	25%	357,975.0	89,493.75	-10991953
21020111	In-lieu of Overtime / Agency Allowance	1,273,000	318,250.00	25%	273,695.0	68,423.75	-10991953
21020113	Hazard / Hardship Allowance		-		-	-	-10991953
21020114	Board Members Allowance		-		-	-	-10991953
21020117	Domestic Staff Allowance	1,836,000	459,000.00	25%	394,740.0	98,685.00	-10991953
21020126	Members Recess Allowance		-		-	-	-10991953
21020136	Responsibility Allowance	960,000	240,000.00	25%	206,400.0	51,600.00	-10991953
21020137	Medical Allowance	3,650,000	912,500.00	25%	884,750.0	221,187.50	-10991953
051400100100	Ministry of Women Affairs & Social Development		-		13,296,276.0	3,324,069.00	-10991953
21	Personnel Cost	54,000,000.00	13,500,000.00	25%	13,296,276.0	3,324,069.00	-10991953
21010101	Salary	25,724,000	6,431,000.00	25%	6,364,228.0	1,591,057.00	-10991953
21010103	Consolidated Revenue Fund Charges - Salaries	675,000	168,750.00	25%	150,187.5	37,546.88	-10991953
21020103	Transport Allowance	5,853,000	1,463,250.00	25%	1,942,930.5	485,732.63	-10991953
21020104	Rent Supplement	5,145,000	1,286,250.00	25%	1,144,762.5	286,190.63	-10991953
21020105	Meal Subsidy	2,539,000	634,750.00	25%	564,927.5	141,231.88	-10991953

21020106	Utility Allowance	1,756,000	439,000.00	25%	390,710.0	97,677.50	-10991953
21020107	Entertainment	54,000	13,500.00	25%	12,015.0	3,003.75	-10991953
21020109	Leave Transport Grant	2,572,000	643,000.00	25%	572,270.0	143,067.50	-10991953
21020113	Hazard / Hardship Allowance	80,000	20,000.00	25%	17,800.0	4,450.00	-10991953
21020117	Domestic Staff Allowance	1,440,000	360,000.00	25%	320,400.0	80,100.00	-10991953
21020136	Responsibility Allowance	240,000	60,000.00	25%	53,400.0	13,350.00	-10991953
21020137	Medical Allowance	7,922,000	1,980,500.00	25%	1,762,645.0	440,661.25	-10991953
051400100200	Jigawa State Rehabilitation Board		-		11,618,193.0	2,904,548.25	-10991953
21	Personnel Cost	277,300,000.00	69,325,000.00	25%	11,618,193.0	2,904,548.25	-10991953
21010101	Salary	18,916,000	1,592,093.00	8%	520,190.0	130,047.50	-10991953
21010104	Salary Arrears		-		-	-	-10991953
21020103	Transport Allowance	5,089,000	1,272,250.00	25%	139,947.5	34,986.88	-10991953
21020104	Rent Supplement	3,783,000	945,750.00	25%	104,032.5	26,008.13	-10991953
21020105	Meal Subsidy	2,519,000	629,750.00	25%	69,272.5	17,318.13	-10991953
21020106	Utility Allowance	1,472,000	368,000.00	25%	40,480.0	10,120.00	-10991953
21020107	Entertainment	16,000	4,000.00	25%	440.0	110.00	-10991953
21020109	Leave Transport Grant	1,892,000	473,000.00	25%	52,030.0	13,007.50	-10991953
21020112	Inducement Allowance	3,921,000	980,250.00	25%	107,827.5	26,956.88	-10991953
21020113	Hazard / Hardship Allowance	646,000	161,500.00	25%	17,765.0	4,441.25	-10991953
21020114	Board Members Allowance	4,560,000	1,140,000.00	25%	125,400.0	31,350.00	-10991953
21020117	Domestic Staff Allowance	36,000	9,000.00	25%	990.0	247.50	-10991953
21020136	Responsibility Allowance	240,000	60,000.00	25%	6,600.0	1,650.00	-10991953
21020137	Medical Allowance	7,210,000	1,802,500.00	25%	198,275.0	49,568.75	-10991953
21030108	Social Security Benefits	227,000,000	59,886,907.00	26%	10,234,943.0	2,558,735.75	-10991953
051700100100	Ministry of Education, Science & Technology				963,863,067.0	240,965,766.75	-10991953
21	Personnel Cost	4,669,000,000.00	1,167,250,000.00	25%	963,863,067.0	240,965,766.75	-10991953
21010101	Salary	1,465,810,000	366,452,500.00	25%	339,241,017.0	84,810,254.25	-10991953
21010104	Salary Arrears		-		-	-	-10991953
21020103	Transport Allowance	253,777,000	63,444,250.00	25%	49,486,515.0	12,371,628.75	-10991953
21020104	Rent Supplement	293,162,000	73,290,500.00	25%	57,166,590.0	14,291,647.50	-10991953
21020105	Meal Subsidy	110,669,000	27,667,250.00	25%	21,580,455.0	5,395,113.75	-10991953
21020106	Utility Allowance	78,228,000	19,557,000.00	25%	15,254,460.0	3,813,615.00	-10991953
21020107	Entertainment	4,739,000	1,184,750.00	25%	924,105.0	231,026.25	-10991953
21020109	Leave Transport Grant	146,581,000	36,645,250.00	25%	28,583,295.0	7,145,823.75	-10991953
21020112	Inducement Allowance	1,124,121,000	281,030,250.00	25%	219,203,595.0	54,800,898.75	-10991953
21020113	Hazard / Hardship Allowance		-		-	-	-10991953
21020117	Domestic Staff Allowance	132,840,000	33,210,000.00	25%	25,903,800.0	6,475,950.00	-10991953
21020120	Shift Duty Allowance				-	-	-10991953
21020129	Contract Addition	2,050,000	512,500.00	25%	399,750.0	99,937.50	-10991953
21020136	Responsibility Allowance	6,240,000	1,560,000.00	25%	1,216,800.0	304,200.00	-10991953
21020137	Medical Allowance	330,783,000	82,695,750.00	25%	64,502,685.0	16,125,671.25	-10991953
21020156	Professional Teaching Allowance		-		-	-	-10991953
21020160	J-Power Teachers Allowance	720,000,000	180,000,000.00	25%	140,400,000.0	35,100,000.00	-10991953
052100100100	Ministry of Health		-		203,467,629.0	50,866,907.25	-10991953
21	Personnel Cost	814,588,000.00	203,647,000.00	25%	203,467,629.0	50,866,907.25	-10991953
21010101	Salary	218,967,000	54,741,750.00	25%	53,662,410.0	13,415,602.50	-10991953
21010104	Salary Arrears		-		-	-	-10991953
21020103	Transport Allowance	41,812,000	10,453,000.00	25%	10,216,990.0	2,554,247.50	-10991953
21020104	Rent Supplement	29,264,000	7,316,000.00	25%	6,730,720.0	1,682,680.00	-10991953
21020105	Meal Subsidy	288,000	72,000.00	25%	66,240.0	16,560.00	-10991953
21020106	Utility Allowance	211,000	52,750.00	25%	48,530.0	12,132.50	-10991953
21020109	Leave Transport Grant	439,000	109,750.00	25%	100,970.0	25,242.50	-10991953
21020113	Hazard / Hardship Allowance	7,000,000	1,750,000.00	25%	1,610,000.0	402,500.00	-10991953

21020115	Journal Allowance	2,000,000	500,000.00	25%	460,000.0	115,000.00	-10991953
21020119	Call Duty Allowance		-		-	-	-10991953
21020120	Shift Duty Allowance	68,500,000	17,125,000.00	25%	17,155,000.0	4,288,750.00	-10991953
21020129	Contract Addition	620,000	155,000.00	25%	142,600.0	35,650.00	-10991953
21020136	Responsibility Allowance	193,000	48,250.00	25%	44,390.0	11,097.50	-10991953
21020137	Medical Allowance	801,000	200,250.00	25%	184,230.0	46,057.50	-10991953
21020146	Arrears of Allowances	24,980,000	6,245,000.00	25%	5,745,400.0	1,436,350.00	-10991953
21020149	Consolidated Allowance	250,000,000	62,500,000.00	25%	62,500,000.0	15,625,000.00	-10991953
21020153	Non Clinical Allowance	4,000,000	1,000,000.00	25%	920,000.0	230,000.00	-10991953
21020154	Project Allowance for Medical Students	2,800,000	700,000.00	25%	644,000.0	161,000.00	-10991953
21020155	Specialist Allowance (Medical Consultant)	103,097,000	25,774,250.00	25%	25,712,310.0	6,428,077.50	-10991953
21020161	Non Clinical Duty	6,500,000	1,625,000.00	25%	1,495,000.0	373,750.00	-10991953
21020164	Consequential Increase	53,116,000	13,279,000.00	25%	13,216,680.0	3,304,170.00	-10991953
052100100110	Babura General Hospital		-		58,488,935.0	14,622,233.75	-10991953
21	Personnel Cost	234,000,000.00	58,500,000.00	25%	58,488,935.0	14,622,233.75	-10991953
21010101	Salary	68,438,000	17,109,500.00	25%	17,001,835.0	4,250,458.75	-10991953
21010104	Salary Arrears		-		-	-	-10991953
21020103	Transport Allowance	19,618,000	4,904,500.00	25%	4,961,185.0	1,240,296.25	-10991953
21020104	Rent Supplement	13,563,000	3,390,750.00	25%	3,153,397.5	788,349.38	-10991953
21020105	Meal Subsidy	31,000	7,750.00	25%	7,207.5	1,801.88	-10991953
21020106	Utility Allowance	21,000	5,250.00	25%	4,882.5	1,220.63	-10991953
21020109	Leave Transport Grant	40,000	10,000.00	25%	9,300.0	2,325.00	-10991953
21020113	Hazard / Hardship Allowance	10,600,000	2,650,000.00	25%	3,658,435.0	914,608.75	-10991953
21020119	Call Duty Allowance	6,700,000	1,675,000.00	25%	1,557,750.0	389,437.50	-10991953
21020120	Shift Duty Allowance	12,482,000	3,120,500.00	25%	2,302,065.0	575,516.25	-10991953
21020129	Contract Addition	250,000	62,500.00	25%	58,125.0	14,531.25	-10991953
21020137	Medical Allowance	89,000	22,250.00	25%	20,692.5	5,173.13	-10991953
21020149	Consolidated Allowance	89,460,000	22,365,000.00	25%	22,799,450.0	5,699,862.50	-10991953
21020164	Consequential Increase	12,708,000	3,177,000.00	25%	2,954,610.0	738,652.50	-10991953
052100100111	Birnin Kudu General Hospital		-		115,478,564.0	28,869,641.00	-10991953
21	Personnel Cost	462,000,000.00	115,500,000.00	25%	115,478,564.0	28,869,641.00	-10991953
21010101	Salary	121,879,000	30,469,750.00	25%	30,165,052.5	7,541,263.13	-10991953
21020103	Transport Allowance	34,649,000	8,662,250.00	25%	8,575,380.0	2,143,845.00	-10991953
21020104	Rent Supplement	23,954,000	5,988,500.00	25%	5,928,615.0	1,482,153.75	-10991953
21020105	Meal Subsidy	33,000	8,250.00	25%	8,167.5	2,041.88	-10991953
21020106	Utility Allowance	25,000	6,250.00	25%	6,187.5	1,546.88	-10991953
21020109	Leave Transport Grant	55,000	13,750.00	25%	13,612.5	3,403.13	-10991953
21020113	Hazard / Hardship Allowance	15,940,000	3,985,000.00	25%	3,945,150.0	986,287.50	-10991953
21020119	Call Duty Allowance	14,929,000	3,732,250.00	25%	3,694,927.5	923,731.88	-10991953
21020120	Shift Duty Allowance	52,025,000	13,006,250.00	25%	14,009,999.0	3,502,499.75	-10991953
21020129	Contract Addition	543,000	135,750.00	25%	134,392.5	33,598.13	-10991953
21020137	Medical Allowance	89,000	22,250.00	25%	22,027.5	5,506.88	-10991953
21020149	Consolidated Allowance	171,000,000	42,750,000.00	25%	42,322,500.0	10,580,625.00	-10991953
21020153	Non Clinical Allowance	4,200,000	1,050,000.00	25%	1,039,500.0	259,875.00	-10991953
21020164	Consequential Increase	22,679,000	5,669,750.00	25%	5,613,052.5	1,403,263.13	-10991953
052100100112	Birniwa General Hospital		-		41,478,115.0	10,369,528.75	-10991953
21	Personnel Cost	166,000,000.00	41,500,000.00	25%	41,478,115.0	10,369,528.75	-10991953
21010101	Salary	47,329,000	11,832,250.00	25%	11,820,417.8	2,955,104.44	-10991953
21020103	Transport Allowance	13,213,000	3,303,250.00	25%	3,319,561.8	829,890.44	-10991953
21020104	Rent Supplement	9,341,000	2,335,250.00	25%	2,332,914.8	583,228.69	-10991953
21020105	Meal Subsidy	130,000	32,500.00	25%	32,467.5	8,116.88	-10991953
21020106	Utility Allowance	97,000	24,250.00	25%	24,225.8	6,056.44	-10991953
21020109	Leave Transport Grant	216,000	54,000.00	25%	53,946.0	13,486.50	-10991953

21020113	Hazard / Hardship Allowance	6,743,000	1,685,750.00	25%	1,684,064.3	421,016.06	-10991953
21020119	Call Duty Allowance	4,005,000	1,001,250.00	25%	1,000,248.8	250,062.19	-10991953
21020120	Shift Duty Allowance	5,194,000	1,298,500.00	25%	1,297,201.5	324,300.38	-10991953
21020129	Contract Addition		-		-	-	-10991953
21020137	Medical Allowance	356,000	89,000.00	25%	88,911.0	22,227.75	-10991953
21020149	Consolidated Allowance	70,520,000	17,630,000.00	25%	17,612,370.0	4,403,092.50	-10991953
21020164	Consequential Increase	8,856,000	2,214,000.00	25%	2,211,786.0	552,946.50	-10991953
052100100113	Dutse General Hospital		-		138,985,314.0	34,746,328.50	-10991953
21	Personnel Cost	556,000,000.00	139,000,000.00	25%	138,985,314.0	34,746,328.50	-10991953
21010101	Salary	139,459,000	34,864,750.00	25%	34,829,885.3	8,707,471.31	-10991953
21010104	Salary Arrears		-		-	-	-10991953
21020103	Transport Allowance	38,381,000	9,595,250.00	25%	9,785,654.8	2,446,413.69	-10991953
21020104	Rent Supplement	26,564,000	6,641,000.00	25%	6,734,359.0	1,683,589.75	-10991953
21020105	Meal Subsidy	64,000	16,000.00	25%	15,984.0	3,996.00	-10991953
21020106	Utility Allowance	46,000	11,500.00	25%	11,488.5	2,872.13	-10991953
21020109	Leave Transport Grant	97,000	24,250.00	25%	24,225.8	6,056.44	-10991953
21020113	Hazard / Hardship Allowance	19,589,000	4,897,250.00	25%	4,492,352.8	1,123,088.19	-10991953
21020119	Call Duty Allowance	26,400,000	6,600,000.00	25%	7,718,692.0	1,929,673.00	-10991953
21020120	Shift Duty Allowance	30,666,000	7,666,500.00	25%	7,714,128.3	1,928,532.06	-10991953
21020129	Contract Addition	1,651,000	412,750.00	25%	412,337.3	103,084.31	-10991953
21020136	Responsibility Allowance	165,000	41,250.00	25%	41,208.8	10,302.19	-10991953
21020137	Medical Allowance	-	-		44,455.5	11,113.88	-10991953
21020146	Arrears of Allowances	250,000	62,500.00	25%	62,437.5	15,609.38	-10991953
21020149	Consolidated Allowance	245,368,000	61,342,000.00	25%	60,280,658.0	15,070,164.50	-10991953
21020155	Specialist Allowance (Medical Consultant)	1,292,000	323,000.00	25%	322,677.0	80,669.25	-10991953
21020164	Consequential Increase	26,008,000	6,502,000.00	25%	6,495,498.0	1,623,874.50	-10991953
052100100114	Gumel General Hospital		-		95,408,503.0	23,852,125.75	-10991953
21	Personnel Cost	382,000,000.00	95,500,000.00	25%	95,408,503.0	23,852,125.75	-10991953
21010101	Salary	92,568,000	23,142,000.00	25%	23,118,858.0	5,779,714.50	-10991953
21010104	Salary Arrears		-		-	-	-10991953
21020103	Transport Allowance	26,619,000	6,654,750.00	25%	6,648,095.3	1,662,023.81	-10991953
21020104	Rent Supplement	18,358,000	4,589,500.00	25%	4,584,910.5	1,146,227.63	-10991953
21020105	Meal Subsidy		-		-	-	-10991953
21020106	Utility Allowance		-		-	-	-10991953
21020109	Leave Transport Grant		-		-	-	-10991953
21020113	Hazard / Hardship Allowance	27,000,000	6,750,000.00	25%	6,743,250.0	1,685,812.50	-10991953
21020119	Call Duty Allowance	20,287,000	5,071,750.00	25%	5,066,678.3	1,266,669.56	-10991953
21020120	Shift Duty Allowance	18,000,000	4,500,000.00	25%	4,495,500.0	1,123,875.00	-10991953
21020129	Contract Addition	1,500,000	375,000.00	25%	374,625.0	93,656.25	-10991953
21020136	Responsibility Allowance	12,000,000	3,000,000.00	25%	3,001,003.0	750,250.75	-10991953
21020137	Medical Allowance		-		-	-	-10991953
21020149	Consolidated Allowance	122,543,000	30,635,750.00	25%	30,605,114.3	7,651,278.56	-10991953
21020153	Non Clinical Allowance	12,500,000	3,125,000.00	25%	3,121,875.0	780,468.75	-10991953
21020155	Specialist Allowance (Medical Consultant)	11,222,000	2,805,500.00	25%	2,802,694.5	700,673.63	-10991953
21020164	Consequential Increase	19,403,000	4,850,750.00	25%	4,845,899.3	1,211,474.81	-10991953
052100100115	Gwaram Cottage Hospital		-		34,718,628.0	8,679,657.00	-10991953
21	Personnel Cost	139,000,000.00	34,750,000.00	25%	34,718,628.0	8,679,657.00	-10991953
21010101	Salary	35,512,000	8,878,000.00	25%	8,869,122.0	2,217,280.50	-10991953
21010104	Salary Arrears		-		-	-	-10991953
21020103	Transport Allowance	10,147,000	2,536,750.00	25%	2,534,213.3	633,553.31	-10991953
21020104	Rent Supplement	6,998,000	1,749,500.00	25%	1,747,750.5	436,937.63	-10991953
21020105	Meal Subsidy	12,500,000	3,125,000.00	25%	3,121,875.0	780,468.75	-10991953
21020106	Utility Allowance	5,214,000	1,303,500.00	25%	1,302,196.5	325,549.13	-10991953

21020109	Leave Transport Grant	4,925,000	1,231,250.00	25%	1,230,018.8	307,504.69	-10991953
21020113	Hazard / Hardship Allowance	4,128,000	1,032,000.00	25%	1,030,968.0	257,742.00	-10991953
21020119	Call Duty Allowance	1,902,000	475,500.00	25%	475,024.5	118,756.13	-10991953
21020120	Shift Duty Allowance	5,869,000	1,467,250.00	25%	1,465,782.8	366,445.69	-10991953
21020129	Contract Addition	714,000	178,500.00	25%	178,321.5	44,580.38	-10991953
21020137	Medical Allowance	65,000	16,233.00	25%	16,233.8	4,058.44	-10991953
21020149	Consolidated Allowance	42,939,000	10,734,750.00	25%	10,724,015.3	2,681,003.81	-10991953
21020164	Consequential Increase	8,087,000	2,021,750.00	25%	2,019,728.3	504,932.06	-10991953
052100100116	Hadejia General Hospital		-		169,475,363.0	42,368,840.75	-10991953
21	Personnel Cost	678,000,000.00	169,500,000.00	25%	169,475,363.0	42,368,840.75	-10991953
21010101	Salary	182,967,000	45,741,750.00	25%	45,696,008.3	11,424,002.06	-10991953
21020103	Transport Allowance	51,190,000	12,797,500.00	25%	12,784,702.5	3,196,175.63	-10991953
21020104	Rent Supplement	35,304,000	8,826,000.00	25%	8,817,174.0	2,204,293.50	-10991953
21020113	Hazard / Hardship Allowance	30,258,000	7,564,500.00	25%	7,556,935.5	1,889,233.88	-10991953
21020119	Call Duty Allowance	27,460,000	6,865,000.00	25%	6,858,135.0	1,714,533.75	-10991953
21020120	Shift Duty Allowance	39,188,000	9,797,000.00	25%	9,787,203.0	2,446,800.75	-10991953
21020129	Contract Addition	1,900,000	475,000.00	25%	474,525.0	118,631.25	-10991953
21020146	Arrears of Allowances	164,000	41,000.00	25%	40,959.0	10,239.75	-10991953
21020149	Consolidated Allowance	261,279,000	65,319,750.00	25%	65,254,430.3	16,313,607.56	-10991953
21020153	Non Clinical Allowance		-		-	-	-10991953
21020155	Specialist Allowance (Medical Consultant)	13,200,000	3,300,000.00	25%	3,296,700.0	824,175.00	-10991953
21020164	Consequential Increase	35,090,000	8,772,500.00	25%	8,763,727.5	2,190,931.88	-10991953
052100100117	Hadejia Tuberculosis and Leprosy Hospital		-		12,867,434.0	3,216,858.50	-10991953
21	Personnel Cost	52,200,000.00	13,050,000.00	25%	12,867,434.0	3,216,858.50	-10991953
21010101	Salary	13,705,000	3,426,250.00	25%	3,391,987.5	847,996.88	-10991953
21020103	Transport Allowance	3,790,000	947,500.00	25%	938,025.0	234,506.25	-10991953
21020104	Rent Supplement	2,614,000	653,500.00	25%	646,965.0	161,741.25	-10991953
21020113	Hazard / Hardship Allowance	2,400,000	600,000.00	25%	594,000.0	148,500.00	-10991953
21020119	Call Duty Allowance	1,213,000	303,250.00	25%	300,217.5	75,054.38	-10991953
21020120	Shift Duty Allowance	2,419,000	604,750.00	25%	598,702.5	149,675.63	-10991953
21020149	Consolidated Allowance	20,029,000	5,007,250.00	25%	4,557,177.0	1,139,294.25	-10991953
21020155	Specialist Allowance (Medical Consultant)	1,200,000	300,000.00	25%	297,000.0	74,250.00	-10991953
21020163	Medical Staff Teaching Allowance	1,674,000	418,500.00	25%	414,315.0	103,578.75	-10991953
21020164	Consequential Increase	3,156,000	789,000.00	25%	781,110.0	195,277.50	-10991953
052100100118	Jahun General Hospital		-		77,498,531.0	19,374,632.75	-10991953
21	Personnel Cost	310,000,000.00	77,500,000.00	25%	77,498,531.0	19,374,632.75	-10991953
21010101	Salary	85,020,000	21,255,000.00	25%	21,233,745.0	5,308,436.25	-10991953
21020103	Transport Allowance	24,170,000	6,042,500.00	25%	6,036,457.5	1,509,114.38	-10991953
21020104	Rent Supplement	16,669,000	4,167,250.00	25%	4,163,082.8	1,040,770.69	-10991953
21020113	Hazard / Hardship Allowance	7,700,000	1,925,000.00	25%	1,923,075.0	480,768.75	-10991953
21020119	Call Duty Allowance	8,987,000	2,246,750.00	25%	2,244,503.3	561,125.81	-10991953
21020120	Shift Duty Allowance	17,006,000	4,251,500.00	25%	4,247,248.5	1,061,812.13	-10991953
21020129	Contract Addition	769,000	192,250.00	25%	192,057.8	48,014.44	-10991953
21020149	Consolidated Allowance	130,502,000	32,625,500.00	25%	32,592,874.5	8,148,218.63	-10991953
21020156	Professional Teaching Allowance	1,000,000	250,000.00	25%	249,750.0	62,437.50	-10991953
21020163	Medical Staff Teaching Allowance	2,000,000	500,000.00	25%	499,500.0	124,875.00	-10991953
21020164	Consequential Increase	16,177,000	4,044,250.00	25%	4,040,205.8	1,010,051.44	-10991953
052100100119	Kafin Hausa (Bulangu) Cottage Hospital		-		26,327,999.0	6,581,999.75	-10991953
21	Personnel Cost	107,800,000.00	26,950,000.00	25%	26,327,999.0	6,581,999.75	-10991953
21010101	Salary	30,709,000	7,677,250.00	25%	7,446,932.5	1,861,733.13	-10991953
21010104	Salary Arrears		-		-	-	-10991953
21020103	Transport Allowance	8,614,000	2,153,500.00	25%	2,088,895.0	522,223.75	-10991953
21020104	Rent Supplement	6,014,000	1,503,500.00	25%	1,458,395.0	364,598.75	-10991953

21020105	Meal Subsidy	33,000	8,250.00	25%	8,002.5	2,000.63	-10991953
21020106	Utility Allowance	25,000	6,250.00	25%	6,062.5	1,515.63	-10991953
21020109	Leave Transport Grant	63,000	15,750.00	25%	15,277.5	3,819.38	-10991953
21020113	Hazard / Hardship Allowance	4,440,000	1,110,000.00	25%	1,076,700.0	269,175.00	-10991953
21020119	Call Duty Allowance	3,071,000	767,750.00	25%	744,717.5	186,179.38	-10991953
21020120	Shift Duty Allowance	4,088,000	1,022,000.00	25%	991,340.0	247,835.00	-10991953
21020137	Medical Allowance	89,000	22,250.00	25%	21,582.5	5,395.63	-10991953
21020149	Consolidated Allowance	45,108,000	11,277,000.00	25%	10,938,690.0	2,734,672.50	-10991953
21020155	Specialist Allowance (Medical Consultant)		-		-	-	-10991953
21020164	Consequential Increase	5,546,000	1,386,500.00	25%	1,344,905.0	336,226.25	-10991953
052100100120	Kafin Hausa General Hospital		-		38,275,776.0	9,568,944.00	-10991953
21	Personnel Cost	153,179,000.00	38,294,750.00	25%	38,275,776.0	9,568,944.00	-10991953
21010101	Salary	38,987,000	9,746,750.00	25%	9,737,003.3	2,434,250.81	-10991953
21020103	Transport Allowance	11,305,000	2,826,250.00	25%	2,823,423.8	705,855.94	-10991953
21020104	Rent Supplement	7,796,000	1,949,000.00	25%	1,947,051.0	486,762.75	-10991953
21020105	Meal Subsidy		-		-	-	-10991953
21020106	Utility Allowance	21,000	5,250.00	25%	5,244.8	1,311.19	-10991953
21020109	Leave Transport Grant	34,000	8,500.00	25%	8,491.5	2,122.88	-10991953
21020113	Hazard / Hardship Allowance	7,500,000	1,875,000.00	25%	1,873,125.0	468,281.25	-10991953
21020119	Call Duty Allowance	2,635,000	658,750.00	25%	658,091.3	164,522.81	-10991953
21020120	Shift Duty Allowance	945,000	236,250.00	25%	236,013.8	59,003.44	-10991953
21020129	Contract Addition	851,000	212,750.00	25%	212,537.3	53,134.31	-10991953
21020137	Medical Allowance	7,089,000	1,772,250.00	25%	1,770,477.8	442,619.44	-10991953
21020146	Arrears of Allowances	550,000	137,500.00	25%	137,362.5	34,340.63	-10991953
21020149	Consolidated Allowance	63,200,000	15,800,000.00	25%	15,784,200.0	3,946,050.00	-10991953
21020156	Professional Teaching Allowance	2,878,000	719,500.00	25%	718,780.5	179,695.13	-10991953
21020164	Consequential Increase	9,388,000	2,347,000.00	25%	2,344,653.0	586,163.25	-10991953
052100100121	Kazaure General Hospital		-		103,475,314.0	25,868,828.50	-10991953
21	Personnel Cost	414,000,000.00	103,500,000.00	25%	103,475,314.0	25,868,828.50	-10991953
21010101	Salary	109,796,000	27,449,000.00	25%	27,421,551.0	6,855,387.75	-10991953
21020103	Transport Allowance	31,837,000	7,959,250.00	25%	7,951,290.8	1,987,822.69	-10991953
21020104	Rent Supplement	21,956,000	5,489,000.00	25%	5,483,511.0	1,370,877.75	-10991953
21020105	Meal Subsidy	130,000	32,500.00	25%	32,467.5	8,116.88	-10991953
21020106	Utility Allowance		-		-	-	-10991953
21020109	Leave Transport Grant		-		-	-	-10991953
21020113	Hazard / Hardship Allowance	16,298,000	4,074,500.00	25%	4,070,425.5	1,017,606.38	-10991953
21020119	Call Duty Allowance	13,668,000	3,417,000.00	25%	3,413,583.0	853,395.75	-10991953
21020120	Shift Duty Allowance	21,453,000	5,363,250.00	25%	5,357,886.8	1,339,471.69	-10991953
21020129	Contract Addition	763,000	190,750.00	25%	190,559.3	47,639.81	-10991953
21020137	Medical Allowance	300,000	75,000.00	25%	74,925.0	18,731.25	-10991953
21020146	Arrears of Allowances	100,000	25,000.00	25%	24,975.0	6,243.75	-10991953
21020149	Consolidated Allowance	176,071,000	44,017,750.00	25%	43,973,732.3	10,993,433.06	-10991953
21020164	Consequential Increase	21,628,000	5,407,000.00	25%	5,401,593.0	1,350,398.25	-10991953
052100100122	Kazaure Psychiatric Hospital		-		10,417,631.0	2,604,407.75	-10991953
21	Personnel Cost	95,700,000.00	23,925,000.00	25%	10,417,631.0	2,604,407.75	-10991953
21010101	Salary	57,190,000	14,297,500.00	25%	6,190,817.5	1,547,704.38	-10991953
21020103	Transport Allowance	15,842,000	3,960,500.00	25%	1,714,896.5	428,724.13	-10991953
21020104	Rent Supplement	11,310,000	2,827,500.00	25%	1,224,307.5	306,076.88	-10991953
21020105	Meal Subsidy	288,000	72,000.00	25%	31,176.0	7,794.00	-10991953
21020106	Utility Allowance	211,000	52,750.00	25%	22,840.8	5,710.19	-10991953
21020109	Leave Transport Grant	417,000	104,250.00	25%	45,140.3	11,285.06	-10991953
21020112	Inducement Allowance	58,000	14,500.00	25%	6,278.5	1,569.63	-10991953
21020113	Hazard / Hardship Allowance	12,000	3,000.00	25%	1,299.0	324.75	-10991953

21020120	Shift Duty Allowance		-		-	-	-10991953
21020129	Contract Addition		-		-	-	-10991953
21020137	Medical Allowance	801,000	200,250.00	25%	86,708.3	21,677.06	-10991953
21020149	Consolidated Allowance		-		-	-	-10991953
21020164	Consequential Increase	9,571,000	2,392,750.00	25%	1,036,060.8	259,015.19	-10991953
052100100123	Ringim General Hospital		-		44,099,532.0	11,024,883.00	-10991953
21	Personnel Cost	176,464,000.00	44,116,000.00	25%	44,099,532.0	11,024,883.00	-10991953
21010101	Salary	77,208,000	19,302,000.00	25%	19,282,698.0	4,820,674.50	-10991953
21010104	Salary Arrears		-		-	-	-10991953
21020103	Transport Allowance	21,273,000	5,318,250.00	25%	5,312,931.8	1,328,232.94	-10991953
21020104	Rent Supplement	14,670,000	3,667,500.00	25%	3,663,832.5	915,958.13	-10991953
21020113	Hazard / Hardship Allowance	13,600,000	3,400,000.00	25%	3,396,600.0	849,150.00	-10991953
21020119	Call Duty Allowance	13,322,000	3,330,500.00	25%	3,327,169.5	831,792.38	-10991953
21020120	Shift Duty Allowance	14,327,000	3,581,750.00	25%	3,578,168.3	894,542.06	-10991953
21020129	Contract Addition	749,000	187,250.00	25%	187,062.8	46,765.69	-10991953
21020149	Consolidated Allowance		-		-	-	-10991953
21020155	Specialist Allowance (Medical Consultant)	3,572,000	893,000.00	25%	892,107.0	223,026.75	-10991953
21020156	Professional Teaching Allowance	672,000	168,000.00	25%	167,832.0	41,958.00	-10991953
21020164	Consequential Increase	17,071,000	4,267,750.00	25%	4,263,482.3	1,065,870.56	-10991953
052100300100	Primary Health Care Development Agency		-		19,772,637.0	4,943,159.25	-10991953
21	Personnel Cost	79,650,000.00	19,912,500.00	25%	19,772,637.0	4,943,159.25	-10991953
21010101	Salary	24,520,000	6,130,000.00	25%	6,068,700.0	1,517,175.00	-10991953
21010103	Consolidated Revenue Fund Charges - Salaries	39,650,000	9,912,500.00	25%	9,813,375.0	2,453,343.75	-10991953
21010104	Salary Arrears		-		-	-	-10991953
21020103	Transport Allowance	6,276,000	1,569,000.00	25%	1,553,310.0	388,327.50	-10991953
21020104	Rent Supplement	4,438,000	1,109,500.00	25%	1,098,405.0	274,601.25	-10991953
21020105	Meal Subsidy	64,000	16,000.00	25%	15,840.0	3,960.00	-10991953
21020106	Utility Allowance	46,000	11,500.00	25%	11,385.0	2,846.25	-10991953
21020109	Leave Transport Grant	105,000	26,250.00	25%	25,987.5	6,496.88	-10991953
21020119	Call Duty Allowance	1,000,000	250,000.00	25%	247,500.0	61,875.00	-10991953
21020120	Shift Duty Allowance	800,000	200,000.00	25%	198,000.0	49,500.00	-10991953
21020137	Medical Allowance	178,000	44,500.00	25%	44,055.0	11,013.75	-10991953
21020149	Consolidated Allowance		-		-	-	-10991953
21020153	Non Clinical Allowance		-		-	-	-10991953
21020155	Specialist Allowance (Medical Consultant)		-		-	-	-10991953
21020164	Consequential Increase	2,573,000	643,250.00	25%	636,817.5	159,204.38	-10991953
052111600100	Rasheed Shekoni Specialist Hospital		-		244,523,678.0	61,130,919.50	-10991953
21	Personnel Cost	978,100,000.00	244,525,000.00	25%	244,523,678.0	61,130,919.50	-10991953
21010101	Salary	241,668,000	60,417,000.00	25%	60,356,583.0	15,089,145.75	-10991953
21010104	Salary Arrears		-		-	-	-10991953
21020103	Transport Allowance	60,194,000	15,048,500.00	25%	15,033,451.5	3,758,362.88	-10991953
21020104	Rent Supplement	42,793,000	10,698,250.00	25%	10,687,551.8	2,671,887.94	-10991953
21020105	Meal Subsidy	846,000	211,500.00	25%	211,288.5	52,822.13	-10991953
21020106	Utility Allowance	603,000	150,750.00	25%	150,599.3	37,649.81	-10991953
21020107	Entertainment	674,000	168,500.00	25%	168,331.5	42,082.88	-10991953
21020109	Leave Transport Grant	1,297,000	324,250.00	25%	323,925.8	80,981.44	-10991953
21020112	Inducement Allowance	100,000	25,000.00	25%	24,975.0	6,243.75	-10991953
21020113	Hazard / Hardship Allowance	36,523,000	9,130,750.00	25%	9,121,619.3	2,280,404.81	-10991953
21020114	Board Members Allowance	900,000	225,000.00	25%	224,775.0	56,193.75	-10991953
21020117	Domestic Staff Allowance	936,000	234,000.00	25%	233,766.0	58,441.50	-10991953
21020118	Personal Assistant Allowance	312,000	78,000.00	25%	77,922.0	19,480.50	-10991953
21020119	Call Duty Allowance	85,691,000	21,422,750.00	25%	21,401,327.3	5,350,331.81	-10991953
21020120	Shift Duty Allowance	27,343,000	6,835,750.00	25%	6,828,914.3	1,707,228.56	-10991953

21020122	Motor Vehicle Maintenance Allowance	2,999,000	749,750.00	25%	749,000.3	187,250.06	-10991953
21020124	Newspaper Allowance	192,000	48,000.00	25%	47,952.0	11,988.00	-10991953
21020129	Contract Addition	15,270,000	3,817,500.00	25%	3,813,682.5	953,420.63	-10991953
21020130	Locum / Visiting Lecturers	360,000	90,000.00	25%	89,910.0	22,477.50	-10991953
21020136	Responsibility Allowance	190,000	47,500.00	25%	47,452.5	11,863.13	-10991953
21020137	Medical Allowance	2,403,000	600,750.00	25%	600,149.3	150,037.31	-10991953
21020149	Consolidated Allowance	378,270,000	94,567,500.00	25%	94,472,932.5	23,618,233.13	-10991953
21020155	Specialist Allowance (Medical Consultant)	15,126,000	3,781,500.00	25%	3,777,718.5	944,429.63	-10991953
21020156	Professional Teaching Allowance		-		-	-	-10991953
21020163	Medical Staff Teaching Allowance	16,076,000	4,019,000.00	25%	4,014,981.0	1,003,745.25	-10991953
21020164	Consequential Increase	47,334,000	11,833,500.00	25%	11,821,666.5	2,955,416.63	-10991953
052300100100	Ministry of Information Youths, Sports and Culture		-		25,104,806.0	6,276,201.50	-10991953
21	Personnel Cost	107,200,000.00	26,800,000.00		25,104,806.0	6,276,201.50	-10991953
21010101	Salary	50,438,000	12,609,500.00	25%	11,811,318.7	2,952,829.66	-10991953
21020103	Transport Allowance	9,038,000	2,259,500.00	25%	2,116,473.7	529,118.41	-10991953
21020104	Rent Supplement	10,088,000	2,522,000.00	25%	2,362,357.4	590,589.35	-10991953
21020105	Meal Subsidy	3,937,000	984,250.00	25%	921,947.0	230,486.74	-10991953
21020106	Utility Allowance	2,782,000	695,500.00	25%	651,474.9	162,868.71	-10991953
21020107	Entertainment	86,000	21,500.00	25%	20,139.1	5,034.76	-10991953
21020109	Leave Transport Grant	5,044,000	1,261,000.00	25%	1,181,178.7	295,294.68	-10991953
21020113	Hazard / Hardship Allowance	603,000	150,750.00	25%	141,207.5	35,301.88	-10991953
21020117	Domestic Staff Allowance	2,160,000	540,000.00	25%	505,818.0	126,454.50	-10991953
21020136	Responsibility Allowance	720,000	180,000.00	25%	168,606.0	42,151.50	-10991953
21020137	Medical Allowance	11,839,000	2,959,750.00	25%	2,772,397.8	693,099.46	-10991953
21020145	Weigh-in Allowance	10,465,000	2,616,250.00	25%	2,450,641.4	612,660.34	-10991953
21020153	Non Clinical Allowance		-		-	-	-10991953

JIGAWA STATE GOVERNMENT OF NIGERIA
MINISTRY OF FINANCE & ECONOMIC PLANNING
1.3.1 Details of 2021 COVID-Responsive Other Recurrent Estimates and Actuals

Economic Code	Item Description	Approved Estimates 2021	COVID-19 ESTIMATES	%	Actual	COVID-19 Act
	Consolidated Estimates		-		-	-
011100100400	Due Process & Project Monitoring Bureau		-		12,901,863.17	3,225,465.79
22	Other Recurrent Cost	290,000,000	72,500,000	25%	12,901,863.17	3,225,465.79
1	Due Process & Project Monitoring Bureau COVID-19 Recurrent Special Expenditure	232,000,000	58,000,000	25%	10,243,529.84	2,560,882.46
22020102	Local Travel & Transport - Others	2,500,000	625,000	25%	114,583.33	28,645.83
22020203	Internet Access Charges	600,000	150,000	25%	27,500.00	6,875.00
22020204	Satellites Broadcasting Access Charges	900,000	225,000	25%	41,250.00	10,312.50
22020301	Office Materials and Consumables	1,200,000	300,000	25%	55,000.00	13,750.00
22020305	Printing of Non-security Documents	5,200,000	1,300,000	25%	238,333.33	59,583.33
22020309	Uniforms & Other Clothing	120,000	30,000	25%	5,500.00	1,375.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000	750,000	25%	137,500.00	34,375.00
22020402	Maintenance of Office Furniture	40,000	10,000	25%	1,833.33	458.33
22020403	Maintenance of Office Building / Residential Quarters	40,000	10,000	25%	1,833.33	458.33
22020404	Maintenance of Office / IT Equipment	480,000	120,000	25%	22,000.00	5,500.00
22020405	Maintenance of Plants / Generators	600,000	150,000	25%	27,500.00	6,875.00
22020501	Local Training	1,720,000	430,000	25%	78,833.33	19,708.33
22020701	Financial Consulting	1,300,000	325,000	25%	59,583.33	14,895.83
22021001	Refreshment and Meals	1,100,000	275,000	25%	50,416.67	12,604.17
22021002	Honorarium and Sitting Allowance Payments	5,900,000	1,475,000	25%	270,416.67	67,604.17
22021006	Postage and Courier Services	300,000	75,000	25%	13,750.00	3,437.50
22021052	Project Monitoring & Evaluation (M & E) Expenses	33,000,000	8,250,000	25%	1,512,500.00	378,125.00
011100800100	State Emergency Management Agency		-		14,259,417.18	3,564,854.30
22	Other Recurrent Cost	70,000,000	17,500,000	25%	14,259,417.18	3,564,854.30
22020102	Local Travel & Transport - Others	3,000,000	750,000	25%	440,667.18	110,166.80
22020301	Office Materials and Consumables	2,800,000	700,000	25%	577,500.00	144,375.00
22020305	Printing of Non-security Documents	400,000	100,000	25%	82,500.00	20,625.00
22020318	Disaster Relief Materials	5,000,000	1,250,000	25%	1,031,250.00	257,812.50
22020319	Artefacts Materials	50,000	12,500	25%	10,312.50	2,578.13

22020401	Maintenance of Motor Vehicles / Transport Equipment	3,200,000	800,000	25%	660,000.00	165,000.00
22020402	Maintenance of Office Furniture	50,000	12,500	25%	10,312.50	2,578.13
22020403	Maintenance of Office Building / Residential Quarters	400,000	100,000	25%	82,500.00	20,625.00
22020404	Maintenance of Office / IT Equipment	150,000	37,500	25%	30,937.50	7,734.38
22020405	Maintenance of Plants / Generators	100,000	25,000	25%	20,625.00	5,156.25
22020406	Other Maintenance Services	150,000	37,500	25%	30,937.50	7,734.38
22020501	Local Training	1,300,000	325,000	25%	268,125.00	67,031.25
22020709	Auditing of Accounts	700,000	175,000	25%	144,375.00	36,093.75
22020901	Bank Charges (Other than Interest)	50,000	12,500	25%	10,312.50	2,578.13
22021001	Refreshment and Meals	500,000	125,000	25%	103,125.00	25,781.25
22021002	Honorarium and Sitting Allowance Payments	950,000	237,500	25%	195,937.50	48,984.38
22021006	Postage and Courier Services	100,000	25,000	25%	20,625.00	5,156.25
22021043	Official Presents and Souvenirs	1,100,000	275,000	25%	226,875.00	56,718.75
22040113	Assistance and Donations General	50,000,000	12,500,000	25%	10,312,500.00	2,578,125.00
011101800100	Special Service Directorate		-		185,491,031.11	46,372,757.78
22	Other Recurrent Cost	820,000,000	205,000,000	25%	185,491,031.11	46,372,757.78
22020102	Local Travel & Transport - Others	4,000,000	1,000,000	25%	908,333.33	227,083.33
22020204	Satellites Broadcasting Access Charges	648,000	162,000	25%	147,150.00	36,787.50
22020303	Newspapers	100,000	25,000	25%	22,708.33	5,677.08
22020304	Magazines & Periodicals	700,000	175,000	25%	158,958.33	39,739.58
22020305	Printing of Non-security Documents	300,000	75,000	25%	68,125.00	17,031.25
22020401	Maintenance of Motor Vehicles / Transport Equipment	6,563,000	1,640,750	25%	1,185,656.25	296,414.06
22020402	Maintenance of Office Furniture	150,000	37,500	25%	34,062.50	8,515.63
22020404	Maintenance of Office / IT Equipment	300,000	75,000	25%	68,125.00	17,031.25
22020405	Maintenance of Plants / Generators	500,000	125,000	25%	113,541.67	28,385.42
22020411	Maintenance of Communication Equipments	450,000	112,500	25%	102,187.50	25,546.88
22020501	Local Training	650,000	162,500	25%	147,604.17	36,901.04
22020601	Security Services	97,159,000	24,289,750	25%	22,063,189.58	5,515,797.40
22020604	Security Vote (Including Operations)	700,000,000	175,000,000	25%	158,545,722.77	39,636,430.69
22020801	Motor Vehicle Fuel Cost	260,000	65,000	25%	59,041.67	14,760.42
22020901	Bank Charges (Other than Interest)	30,000	7,500	25%	6,812.50	1,703.13
22021001	Refreshment and Meals	2,200,000	550,000	25%	499,583.33	124,895.83
22021002	Honorarium and Sitting Allowance Payments	2,600,000	650,000	25%	590,416.67	147,604.17
22021003	Publicity and Advertisements	3,240,000	810,000	25%	735,750.00	183,937.50
22021050	Official Ceremonies and Celebrations	150,000	37,500	25%	34,062.50	8,515.63
014000100100	Office of the Auditor General		-		2,331,816.25	582,954.06

22	Other Recurrent Cost	20,200,000	5,050,000	25%	2,331,816.25	582,954.06
22020102	Local Travel & Transport - Others	1,500,000	375,000	25%	175,000.00	43,750.00
22020202	Telephone Charges	100,000	25,000	25%	11,666.67	2,916.67
22020203	Internet Access Charges	420,000	105,000	25%	49,000.00	12,250.00
22020204	Satellites Broadcasting Access Charges	50,000	12,500	25%	5,833.33	1,458.33
22020301	Office Materials and Consumables	1,300,000	325,000	25%	151,666.67	37,916.67
22020305	Printing of Non-security Documents	400,000	100,000	25%	46,666.67	11,666.67
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,500,000	625,000	25%	266,816.25	66,704.06
22020402	Maintenance of Office Furniture	350,000	87,500	25%	40,833.33	10,208.33
22020403	Maintenance of Office Building / Residential Quarters	500,000	125,000	25%	58,333.33	14,583.33
22020404	Maintenance of Office / IT Equipment	250,000	62,500	25%	29,166.67	7,291.67
22020406	Other Maintenance Services	300,000	75,000	25%	35,000.00	8,750.00
22020501	Local Training	1,900,000	475,000	25%	221,666.67	55,416.67
22020709	Auditing of Accounts	6,000,000	1,500,000	25%	700,000.00	175,000.00
22020801	Motor Vehicle Fuel Cost	1,000,000	250,000	25%	116,666.67	29,166.67
22020901	Bank Charges (Other than Interest)	50,000	12,500	25%	5,833.33	1,458.33
22021001	Refreshment and Meals	400,000	100,000	25%	46,666.67	11,666.67
22021002	Honorarium and Sitting Allowance Payments	500,000	125,000	25%	58,333.33	14,583.33
22021003	Publicity and Advertisements	80,000	20,000	25%	9,333.33	2,333.33
22021006	Postage and Courier Services	50,000	12,500	25%	5,833.33	1,458.33
22021008	Subscription to Professional Bodies / National Council Registration	500,000	125,000	25%	58,333.33	14,583.33
22021043	Official Presents and Souvenirs	200,000	50,000	25%	23,333.33	5,833.33
22021044	Committees and Commissions	1,550,000	387,500	25%	180,833.33	45,208.33
22040109	Grants to Communities and NGOs	100,000	25,000	25%	11,666.67	2,916.67
22040113	Assistance and Donations General	200,000	50,000	25%	23,333.33	5,833.33
021510200100	Jigawa State Agricultural & Rural Development Authority		-		1,311,763.63	327,940.91
22	Other Recurrent Cost	12,800,000	3,200,000	25%	1,311,763.63	327,940.91
22020102	Local Travel & Transport - Others	700,000	175,000	25%	76,555.29	19,138.82
22020202	Telephone Charges	200,000	50,000	25%	20,416.67	5,104.17
22020203	Internet Access Charges	100,000	25,000	25%	10,208.33	2,552.08
22020206	Sewage Charges	50,000	12,500	25%	5,104.17	1,276.04
22020301	Office Materials and Consumables	600,000	150,000	25%	61,250.00	15,312.50
22020303	Newspapers	100,000	25,000	25%	10,208.33	2,552.08
22020305	Printing of Non-security Documents	200,000	50,000	25%	20,416.67	5,104.17
22020309	Uniforms & Other Clothing	100,000	25,000	25%	10,208.33	2,552.08
22020401	Maintenance of Motor Vehicles / Transport Equipment	700,000	175,000	25%	71,458.33	17,864.58

22020402	Maintenance of Office Furniture	500,000	125,000	25%	51,041.67	12,760.42
22020403	Maintenance of Office Building / Residential Quarters	400,000	100,000	25%	40,833.33	10,208.33
22020404	Maintenance of Office / IT Equipment	100,000	25,000	25%	10,208.33	2,552.08
22020405	Maintenance of Plants / Generators	500,000	125,000	25%	51,041.67	12,760.42
22020410	Maintenance of Street Lightings	50,000	12,500	25%	5,104.17	1,276.04
22020415	Maintenance of Water Facilities	100,000	25,000	25%	10,208.33	2,552.08
22020501	Local Training	600,000	150,000	25%	61,250.00	15,312.50
22020707	Agricultural Consulting	500,000	125,000	25%	51,041.67	12,760.42
22020801	Motor Vehicle Fuel Cost	1,000,000	250,000	25%	102,083.33	25,520.83
22020803	Plant / Generator Fuel Cost	300,000	75,000	25%	30,625.00	7,656.25
22021001	Refreshment and Meals	500,000	125,000	25%	51,041.67	12,760.42
22021002	Honorarium and Sitting Allowance Payments	200,000	50,000	25%	20,416.67	5,104.17
22021003	Publicity and Advertisements	200,000	50,000	25%	20,416.67	5,104.17
22021006	Postage and Courier Services	200,000	50,000	25%	20,416.67	5,104.17
22021046	Livestock feeding and Medicament	200,000	50,000	25%	20,416.67	5,104.17
22021052	Project Monitoring & Evaluation (M & E) Expenses	600,000	150,000	25%	61,250.00	15,312.50
22021054	Zonal Office Operational Expenses	700,000	175,000	25%	71,458.33	17,864.58
22021057	Casual Workers	2,400,000	600,000	25%	245,000.00	61,250.00
22021060	Nutrition Activities	1,000,000	250,000	25%	102,083.33	25,520.83
22040109	Grants to Communities and NGOs		-			#VALUE!
022000100100	Ministry of Finance & Economic Planning		-		537,667,230.94	134,416,807.74
22	Other Recurrent Cost	2,414,165,000	603,541,250	25%	537,667,230.94	134,416,807.74
22020102	Local Travel & Transport - Others	5,800,000	1,450,000	25%	1,292,916.67	323,229.17
22020104	International Travel & Transport - Others	135,000,000	33,750,000	25%	30,093,750.00	7,523,437.50
22020201	Electricity Charges	270,000,000	67,500,000	25%	59,697,116.36	14,924,279.09
22020203	Internet Access Charges	10,200,000	2,550,000	25%	2,273,750.00	568,437.50
22020204	Satellites Broadcasting Access Charges	410,000	102,500	25%	91,395.83	22,848.96
22020205	Water rates & Charges	6,200,000	1,550,000	25%	1,382,083.33	345,520.83
22020301	Office Materials and Consumables	2,000,000	500,000	25%	445,833.33	111,458.33
22020305	Printing of Non-security Documents	5,000,000	1,250,000	25%	1,114,583.33	278,645.83
22020313	Production of Reports to Public Account Committee (PAC)		-			-
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,200,000	550,000	25%	490,416.67	122,604.17
22020402	Maintenance of Office Furniture	320,000	80,000	25%	71,333.33	17,833.33
22020404	Maintenance of Office / IT Equipment	500,000	125,000	25%	111,458.33	27,864.58
22020501	Local Training	2,000,000	500,000	25%	445,833.33	111,458.33
22020602	Office Rent	500,000	125,000	25%	111,458.33	27,864.58

22020603	Residential Rent	500,000	125,000	25%	111,458.33	27,864.58
22020701	Financial Consulting	1,000,300,000	250,075,000	25%	222,983,541.67	55,745,885.42
22020702	Information Technology Consulting	40,000	10,000	25%	8,916.67	2,229.17
22020709	Auditing of Accounts	1,000,000	250,000	25%	222,916.67	55,729.17
22020801	Motor Vehicle Fuel Cost	1,000,000	250,000	25%	222,916.67	55,729.17
22020901	Bank Charges (Other than Interest)	80,000	20,000	25%	17,833.33	4,458.33
22021001	Refreshment and Meals	1,500,000	375,000	25%	334,375.00	83,593.75
22021002	Honorarium and Sitting Allowance Payments	15,000,000	3,750,000	25%	3,343,750.00	835,937.50
22021005	FAAC Meetings	4,000,000	1,000,000	25%	891,666.67	222,916.67
22021006	Postage and Courier Services	50,000	12,500	25%	11,145.83	2,786.46
22021008	Subscription to Professional Bodies / National Council Registration	500,000	125,000	25%	111,458.33	27,864.58
22021043	Official Presents and Souvenirs	6,000,000	1,500,000	25%	1,337,500.00	334,375.00
22021053	National Councils Meetings	3,500,000	875,000	25%	780,208.33	195,052.08
22021069	Project / Programmes Coordination Expenses	20,265,000	5,066,250	25%	4,517,406.25	1,129,351.56
22030101	Motor Cycle Advances	59,300,000	14,825,000	25%	13,218,958.33	3,304,739.58
22030102	Bicycle Advances	12,000,000	3,000,000	25%	2,675,000.00	668,750.00
22030103	Refurbishing Advances	61,000,000	15,250,000	25%	13,597,916.67	3,399,479.17
22030106	Motor Vehicle Advance	738,000,000	184,500,000	25%	164,512,500.00	41,128,125.00
22030109	Professional Advances Loan	50,000,000	12,500,000	25%	11,145,833.33	2,786,458.33
022000300100	Budget and Economic Planning Directorate		-		10,288,172.73	2,572,043.18
22	Other Recurrent Cost	24,582,000	6,145,500	25%	10,288,172.73	2,572,043.18
22020102	Local Travel & Transport - Others	3,500,000	875,000	25%	1,460,085.23	365,021.31
22020202	Telephone Charges	40,000	10,000	25%	16,750.00	4,187.50
22020203	Internet Access Charges	100,000	25,000	25%	41,875.00	10,468.75
22020204	Satellites Broadcasting Access Charges	200,000	50,000	25%	83,750.00	20,937.50
22020301	Office Materials and Consumables	1,000,000	250,000	25%	418,750.00	104,687.50
22020302	Books	50,000	12,500	25%	20,937.50	5,234.38
22020304	Magazines & Periodicals	50,000	12,500	25%	20,937.50	5,234.38
22020305	Printing of Non-security Documents	3,000,000	750,000	25%	1,256,250.00	314,062.50
22020317	Reagents Chemicals and Cleansing Materials	50,000	12,500	25%	20,937.50	5,234.38
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	500,000	25%	837,500.00	209,375.00
22020402	Maintenance of Office Furniture	50,000	12,500	25%	20,937.50	5,234.38
22020404	Maintenance of Office / IT Equipment	400,000	100,000	25%	167,500.00	41,875.00
22020405	Maintenance of Plants / Generators	200,000	50,000	25%	83,750.00	20,937.50
22020406	Other Maintenance Services	80,000	20,000	25%	33,500.00	8,375.00
22020501	Local Training	300,000	75,000	25%	125,625.00	31,406.25

22020503	Manpower Planning and Other Staff Development Expenses		-		-	
22020702	Information Technology Consulting	100,000	25,000	25%	41,875.00	10,468.75
22020710	Research and Documentation	382,000	95,500	25%	159,962.50	39,990.63
22020801	Motor Vehicle Fuel Cost	1,750,000	437,500	25%	732,812.50	183,203.13
22020803	Plant / Generator Fuel Cost	600,000	150,000	25%	251,250.00	62,812.50
22020901	Bank Charges (Other than Interest)	20,000	5,000	25%	8,375.00	2,093.75
22021001	Refreshment and Meals	1,500,000	375,000	25%	628,125.00	157,031.25
22021002	Honorarium and Sitting Allowance Payments	300,000	75,000	25%	125,625.00	31,406.25
22021003	Publicity and Advertisements	50,000	12,500	25%	20,937.50	5,234.38
22021006	Postage and Courier Services	60,000	15,000	25%	25,125.00	6,281.25
22021008	Subscription to Professional Bodies / National Council Registration	100,000	25,000	25%	41,875.00	10,468.75
22021014	Annual Planning & Budget Processes Expenses and Administration	4,000,000	1,000,000	25%	1,675,000.00	418,750.00
22021052	Project Monitoring & Evaluation (M & E) Expenses	400,000	100,000	25%	167,500.00	41,875.00
22021057	Casual Workers	600,000	150,000	25%	251,250.00	62,812.50
22021060	Nutrition Activities	1,000,000	250,000	25%	418,750.00	104,687.50
22021067	SOCU Social Investment Programme Interventions	2,500,000	625,000	25%	1,046,875.00	261,718.75
22021069	Project / Programmes Coordination Expenses	100,000	25,000	25%	41,875.00	10,468.75
22040109	Grants to Communities and NGOs	100,000	25,000	25%	41,875.00	10,468.75
022200100100	Ministry of Commerce, Industries and Co-operatives		-		2,865,859.69	716,464.92
22	Other Recurrent Cost	10,900,000	2,725,000	25%	2,865,859.69	716,464.92
22020102	Local Travel & Transport - Others	4,000,000	1,000,000	25%	1,054,609.69	263,652.42
22020301	Office Materials and Consumables	2,000,000	500,000	25%	525,000.00	131,250.00
22020305	Printing of Non-security Documents	36,000	9,000	25%	9,450.00	2,362.50
22020309	Uniforms & Other Clothing	100,000	25,000	25%	26,250.00	6,562.50
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,644,000	411,000	25%	431,550.00	107,887.50
22020402	Maintenance of Office Furniture	100,000	25,000	25%	26,250.00	6,562.50
22020404	Maintenance of Office / IT Equipment	51,000	12,750	25%	13,387.50	3,346.88
22020501	Local Training	500,000	125,000	25%	131,250.00	32,812.50
22020901	Bank Charges (Other than Interest)	4,000	1,000	25%	1,050.00	262.50
22020902	Insurance Premium	200,000	50,000	25%	52,500.00	13,125.00
22021001	Refreshment and Meals	500,000	125,000	25%	131,250.00	32,812.50
22021002	Honorarium and Sitting Allowance Payments	425,000	106,250	25%	111,562.50	27,890.63

22021003	Publicity and Advertisements	100,000	25,000	25%	26,250.00	6,562.50
22021006	Postage and Courier Services	30,000	7,500	25%	7,875.00	1,968.75
22021043	Official Presents and Souvenirs	100,000	25,000	25%	26,250.00	6,562.50
22021050	Official Ceremonies and Celebrations	200,000	50,000	25%	52,500.00	13,125.00
22021052	Project Monitoring & Evaluation (M & E) Expenses	300,000	75,000	25%	78,750.00	19,687.50
22021053	National Councils Meetings	500,000	125,000	25%	131,250.00	32,812.50
22040103	Grants to Local Governments – Recurrent	110,000	27,500	25%	28,875.00	7,218.75
022700600100	Directorate of Economic Empowerment		-		777,668.80	194,417.20
22	Other Recurrent Cost	6,000,000	1,500,000	25%	777,668.80	194,417.20
22020102	Local Travel & Transport - Others	700,000	175,000	25%	92,956.30	23,239.08
22020301	Office Materials and Consumables	500,000	125,000	25%	64,583.33	16,145.83
22020305	Printing of Non-security Documents	250,000	62,500	25%	32,291.67	8,072.92
22020401	Maintenance of Motor Vehicles / Transport Equipment	300,000	75,000	25%	38,750.00	9,687.50
22020402	Maintenance of Office Furniture	100,000	25,000	25%	12,916.67	3,229.17
22020403	Maintenance of Office Building / Residential Quarters	300,000	75,000	25%	38,750.00	9,687.50
22020404	Maintenance of Office / IT Equipment	215,000	53,750	25%	27,770.83	6,942.71
22020406	Other Maintenance Services	200,000	50,000	25%	25,833.33	6,458.33
22020501	Local Training	400,000	100,000	25%	51,666.67	12,916.67
22020801	Motor Vehicle Fuel Cost	200,000	50,000	25%	25,833.33	6,458.33
22020803	Plant / Generator Fuel Cost	200,000	50,000	25%	25,833.33	6,458.33
22021002	Honorarium and Sitting Allowance Payments	161,000	40,250	25%	20,795.83	5,198.96
22021044	Committees and Commissions	200,000	50,000	25%	25,833.33	6,458.33
22021057	Casual Workers	2,075,000	518,750	25%	268,020.83	67,005.21
22040109	Grants to Communities and NGOs	200,000	50,000	25%	25,833.33	6,458.33
025210300100	Rural Water Supply and Sanitation Agency		-		996,151.25	249,037.81
22	Other Recurrent Cost	7,200,000	1,800,000	25%	996,151.25	249,037.81
22020102	Local Travel & Transport - Others	1,000,000	250,000	25%	156,567.92	39,141.98
22020202	Telephone Charges	19,000	4,750	25%	2,572.92	643.23
22020203	Internet Access Charges	20,000	5,000	25%	2,708.33	677.08
22020204	Satellites Broadcasting Access Charges	40,000	10,000	25%	5,416.67	1,354.17
22020210	Other Utility Charges	360,000	90,000	25%	48,750.00	12,187.50
22020211	Postal and Courier Payments & Services	50,000	12,500	25%	6,770.83	1,692.71
22020301	Office Materials and Consumables	300,000	75,000	25%	40,625.00	10,156.25
22020303	Newspapers	50,000	12,500	25%	6,770.83	1,692.71
22020305	Printing of Non-security Documents	50,000	12,500	25%	6,770.83	1,692.71
22020309	Uniforms & Other Clothing	400,000	100,000	25%	54,166.67	13,541.67

22020401	Maintenance of Motor Vehicles / Transport Equipment	500,000	125,000	25%	67,708.33	16,927.08
22020402	Maintenance of Office Furniture	50,000	12,500	25%	6,770.83	1,692.71
22020403	Maintenance of Office Building / Residential Quarters	50,000	12,500	25%	6,770.83	1,692.71
22020404	Maintenance of Office / IT Equipment	100,000	25,000	25%	13,541.67	3,385.42
22020405	Maintenance of Plants / Generators	500,000	125,000	25%	67,708.33	16,927.08
22020415	Maintenance of Water Facilities	750,000	187,500	25%	101,562.50	25,390.63
22020425	Maintenance of Lab/Workshop Tools and Instrument	150,000	37,500	25%	20,312.50	5,078.13
22020501	Local Training	100,000	25,000	25%	13,541.67	3,385.42
22020801	Motor Vehicle Fuel Cost	1,000,000	250,000	25%	135,416.67	33,854.17
22020901	Bank Charges (Other than Interest)	2,000	500	25%	270.83	67.71
22021001	Refreshment and Meals	700,000	175,000	25%	94,791.67	23,697.92
22021002	Honorarium and Sitting Allowance Payments	100,000	25,000	25%	13,541.67	3,385.42
22021003	Publicity and Advertisements	20,000	5,000	25%	2,708.33	677.08
22021004	Medical Expenses	20,000	5,000	25%	2,708.33	677.08
22021006	Postage and Courier Services	20,000	5,000	25%	2,708.33	677.08
22021044	Committees and Commissions	48,000	12,000	25%	6,500.00	1,625.00
22021047	Community Engagement, Sensitization & Mobilization Activit	200,000	50,000	25%	27,083.33	6,770.83
22021052	Project Monitoring & Evaluation (M & E) Expenses	401,000	100,250	25%	54,302.08	13,575.52
22040109	Grants to Communities and NGOs	200,000	50,000	25%	27,083.33	6,770.83
051400100100	Ministry of Women Affairs & Social Development		-		2,898,790.06	724,697.52
22	Other Recurrent Cost	11,200,000	2,800,000	25%	2,898,790.06	724,697.52
22020102	Local Travel & Transport - Others	720,000	180,000	25%	169,623.39	42,405.85
22020301	Office Materials and Consumables	440,000	110,000	25%	114,583.33	28,645.83
22020303	Newspapers	80,000	20,000	25%	20,833.33	5,208.33
22020305	Printing of Non-security Documents	320,000	80,000	25%	83,333.33	20,833.33
22020309	Uniforms & Other Clothing	120,000	30,000	25%	31,250.00	7,812.50
22020317	Reagents Chemicals and Cleansing Materials	128,000	32,000	25%	33,333.33	8,333.33
22020401	Maintenance of Motor Vehicles / Transport Equipment	800,000	200,000	25%	208,333.33	52,083.33
22020402	Maintenance of Office Furniture	80,000	20,000	25%	20,833.33	5,208.33
22020403	Maintenance of Office Building / Residential Quarters	240,000	60,000	25%	62,500.00	15,625.00
22020404	Maintenance of Office / IT Equipment	152,000	38,000	25%	39,583.33	9,895.83
22020405	Maintenance of Plants / Generators	80,000	20,000	25%	20,833.33	5,208.33

22020501	Local Training	232,000	58,000	25%	60,416.67	15,104.17
22020801	Motor Vehicle Fuel Cost	400,000	100,000	25%	104,166.67	26,041.67
22020901	Bank Charges (Other than Interest)	40,000	10,000	25%	10,416.67	2,604.17
22021001	Refreshment and Meals	240,000	60,000	25%	62,500.00	15,625.00
22021003	Publicity and Advertisements	120,000	30,000	25%	31,250.00	7,812.50
22021006	Postage and Courier Services	24,000	6,000	25%	6,250.00	1,562.50
22021007	Welfare Packages	1,500,000	375,000	25%	390,625.00	97,656.25
22021043	Official Presents and Souvenirs	144,000	36,000	25%	37,500.00	9,375.00
22021044	Committees and Commissions		-			#VALUE!
22021045	Institutional Feeding	3,000,000	750,000	25%	781,250.00	195,312.50
22021049	Special Health Programmes & Initiatives	320,000	80,000	25%	83,333.33	20,833.33
22021050	Official Ceremonies and Celebrations	320,000	80,000	25%	83,333.33	20,833.33
22021051	Special Education Programmes & Initiatives	240,000	60,000	25%	62,500.00	15,625.00
22021054	Zonal Office Operational Expenses		-			#VALUE!
22021057	Casual Workers	1,300,000	325,000	25%	338,541.67	84,635.42
22040109	Grants to Communities and NGOs	80,000	20,000	25%	20,833.33	5,208.33
22040113	Assistance and Donations General	80,000	20,000	25%	20,833.33	5,208.33
051400100200	Jigawa State Rehabilitation Board		-		145,489,736.23	36,372,434.06
22	Other Recurrent Cost	600,000,000	150,000,000	25%	145,489,736.23	36,372,434.06
22020102	Local Travel & Transport - Others	2,700,000	675,000	25%	652,500.00	163,125.00
22020203	Internet Access Charges	500,000	125,000	25%	120,833.33	30,208.33
22020204	Satellites Broadcasting Access Charges	20,000	5,000	25%	4,833.33	1,208.33
22020301	Office Materials and Consumables	300,000	75,000	25%	72,500.00	18,125.00
22020305	Printing of Non-security Documents	500,000	125,000	25%	120,833.33	30,208.33
22020317	Reagents Chemicals and Cleansing Materials	500,000	125,000	25%	120,833.33	30,208.33
22020401	Maintenance of Motor Vehicles / Transport Equipment	400,000	100,000	25%	96,666.67	24,166.67
22020403	Maintenance of Office Building / Residential Quarters	200,000	50,000	25%	48,333.33	12,083.33
22020404	Maintenance of Office / IT Equipment	80,000	20,000	25%	19,333.33	4,833.33
22020418	Maintenance of Educational Equipments	100,000	25,000	25%	24,166.67	6,041.67
22020501	Local Training	500,000	125,000	25%	120,833.33	30,208.33
22020709	Auditing of Accounts	50,000	12,500	25%	12,083.33	3,020.83
22020801	Motor Vehicle Fuel Cost	650,000	162,500	25%	157,083.33	39,270.83
22020901	Bank Charges (Other than Interest)	50,000	12,500	25%	12,083.33	3,020.83
22021001	Refreshment and Meals	300,000	75,000	25%	72,500.00	18,125.00
22021002	Honorarium and Sitting Allowance Payments	300,000	75,000	25%	72,500.00	18,125.00
22021003	Publicity and Advertisements	150,000	37,500	25%	36,250.00	9,062.50
22021007	Welfare Packages	580,000,000	145,000,000	25%	140,656,402.89	35,164,100.72

22021043	Official Presents and Souvenirs	100,000	25,000	25%	24,166.67	6,041.67
22021044	Committees and Commissions	600,000	150,000	25%	145,000.00	36,250.00
22021045	Institutional Feeding	11,000,000	2,750,000	25%	2,658,333.33	664,583.33
22021054	Zonal Office Operational Expenses	400,000	100,000	25%	96,666.67	24,166.67
22021057	Casual Workers	500,000	125,000	25%	120,833.33	30,208.33
22021069	Project / Programmes Coordination Expenses		-			#VALUE!
22040109	Grants to Communities and NGOs	100,000	25,000	25%	24,166.67	6,041.67
051700100100	Ministry of Education, Science & Technology		-		483,619,866.06	120,904,966.52
22	Other Recurrent Cost	1,947,400,000	486,850,000	25%	483,619,866.06	120,904,966.52
22020102	Local Travel & Transport - Others	4,000,000	1,000,000	25%	991,666.67	247,916.67
22020301	Office Materials and Consumables	2,000,000	500,000	25%	495,833.33	123,958.33
22020305	Printing of Non-security Documents	600,000	150,000	25%	148,750.00	37,187.50
22020315	Examinations / Examination Materials	617,400,000	154,350,000	25%	153,890,699.39	38,472,674.85
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,200,000	800,000	25%	793,333.33	198,333.33
22020402	Maintenance of Office Furniture	1,000,000	250,000	25%	247,916.67	61,979.17
22020404	Maintenance of Office / IT Equipment	500,000	125,000	25%	123,958.33	30,989.58
22020418	Maintenance of Educational Equipments	700,000	175,000	25%	173,541.67	43,385.42
22020419	Maintenance of Educational Buildings	40,000,000	10,000,000	25%	9,916,666.67	2,479,166.67
22020501	Local Training	3,000,000	750,000	25%	743,750.00	185,937.50
22020912	Other Refunds		-			#VALUE!
22021001	Refreshment and Meals	600,000	150,000	25%	148,750.00	37,187.50
22021002	Honorarium and Sitting Allowance Payments	400,000	100,000	25%	99,166.67	24,791.67
22021003	Publicity and Advertisements	1,500,000	375,000	25%	371,875.00	92,968.75
22021009	Sporting Activities	2,000,000	500,000	25%	495,833.33	123,958.33
22021044	Committees and Commissions	500,000	125,000	25%	123,958.33	30,989.58
22021045	Institutional Feeding	1,200,000,000	300,000,000	25%	297,500,000.00	74,375,000.00
22021050	Official Ceremonies and Celebrations	400,000	100,000	25%	99,166.67	24,791.67
22021054	Zonal Office Operational Expenses	8,000,000	2,000,000	25%	1,983,333.33	495,833.33
22021055	Student Exchange Programme	10,000,000	2,500,000	25%	2,479,166.67	619,791.67
22021057	Casual Workers	50,000,000	12,500,000	25%	12,395,833.33	3,098,958.33
22021075	Extra-curricula Activities (Quiz, Debates, etc)	1,000,000	250,000	25%	247,916.67	61,979.17
22040103	Grants to Local Governments – Recurrent	300,000	75,000	25%	74,375.00	18,593.75
22040109	Grants to Communities and NGOs	300,000	75,000	25%	74,375.00	18,593.75
052100100100	Ministry of Health		-		72,555,439.09	18,138,859.77
22	Other Recurrent Cost	291,050,000	72,762,500	25%	72,555,439.09	18,138,859.77
22020102	Local Travel & Transport - Others	20,210,000	5,052,500	25%	5,048,289.58	1,262,072.40
22020203	Internet Access Charges	1,000,000	250,000	25%	249,791.67	62,447.92

22020204	Satellites Broadcasting Access Charges	50,000	12,500	25%	12,489.58	3,122.40
22020301	Office Materials and Consumables	5,700,000	1,425,000	25%	1,423,812.50	355,953.13
22020302	Books	710,000	177,500	25%	177,352.08	44,338.02
22020305	Printing of Non-security Documents	2,000,000	500,000	25%	499,583.33	124,895.83
22020307	Drugs, Vaccines & Medical Supplies	55,000,000	13,750,000	25%	13,592,116.18	3,398,029.05
22020309	Uniforms & Other Clothing	20,000	5,000	25%	4,995.83	1,248.96
22020401	Maintenance of Motor Vehicles / Transport Equipment	12,000,000	3,000,000	25%	2,997,500.00	749,375.00
22020402	Maintenance of Office Furniture	5,000,000	1,250,000	25%	1,248,958.33	312,239.58
22020404	Maintenance of Office / IT Equipment	3,600,000	900,000	25%	899,250.00	224,812.50
22020420	Maintenance of Medical Equipments	1,316,000	329,000	25%	328,725.83	82,181.46
22020501	Local Training	15,000,000	3,750,000	25%	3,746,875.00	936,718.75
22020708	Medical Consulting	2,000,000	500,000	25%	499,583.33	124,895.83
22020801	Motor Vehicle Fuel Cost	6,400,000	1,600,000	25%	1,598,666.67	399,666.67
22021001	Refreshment and Meals	3,500,000	875,000	25%	874,270.83	218,567.71
22021002	Honorarium and Sitting Allowance Payments	7,300,000	1,825,000	25%	1,823,479.17	455,869.79
22021006	Postage and Courier Services	500,000	125,000	25%	124,895.83	31,223.96
22021044	Committees and Commissions	1,500,000	375,000	25%	374,687.50	93,671.88
22021045	Institutional Feeding	125,244,000	31,311,000	25%	31,284,907.50	7,821,226.88
22021050	Official Ceremonies and Celebrations	2,000,000	500,000	25%	499,583.33	124,895.83
22021053	National Councils Meetings	5,500,000	1,375,000	25%	1,373,854.17	343,463.54
22021064	Emergency Preparedness and Response	15,500,000	3,875,000	25%	3,871,770.83	967,942.71
052100100110	Babura General Hospital		-		4,830,640.06	1,207,660.02
22	Other Recurrent Cost	19,560,000	4,890,000	25%	4,830,640.06	1,207,660.02
22020102	Local Travel & Transport - Others	500,000	125,000	25%	123,541.67	30,885.42
22020202	Telephone Charges		-			#VALUE!
22020301	Office Materials and Consumables	500,000	125,000	25%	123,541.67	30,885.42
22020305	Printing of Non-security Documents	100,000	25,000	25%	24,708.33	6,177.08
22020307	Drugs, Vaccines & Medical Supplies	10,910,000	2,727,500	25%	2,693,369.22	673,342.31
22020309	Uniforms & Other Clothing	50,000	12,500	25%	12,354.17	3,088.54
22020317	Reagents Chemicals and Cleansing Materials	50,000	12,500	25%	12,354.17	3,088.54
22020401	Maintenance of Motor Vehicles / Transport Equipment	450,000	112,500	25%	111,187.50	27,796.88
22020402	Maintenance of Office Furniture	150,000	37,500	25%	37,062.50	9,265.63
22020403	Maintenance of Office Building / Residential Quarters	75,000	18,750	25%	18,531.25	4,632.81
22020404	Maintenance of Office / IT Equipment	140,000	35,000	25%	34,591.67	8,647.92
22020405	Maintenance of Plants / Generators	5,100,000	1,275,000	25%	1,260,125.00	315,031.25
22020415	Maintenance of Water Facilities	100,000	25,000	25%	24,708.33	6,177.08
22020420	Maintenance of Medical Equipments	150,000	37,500	25%	37,062.50	9,265.63

22020425	Maintenance of Lab/Workshop Tools and Instrument	150,000	37,500	25%	37,062.50	9,265.63
22020605	Cleaning and Fumigation Services	370,000	92,500	25%	91,420.83	22,855.21
22020606	Land Use Charges		-			#VALUE!
22020901	Bank Charges (Other than Interest)	100,000	25,000	25%	24,708.33	6,177.08
22021001	Refreshment and Meals	75,000	18,750	25%	18,531.25	4,632.81
22021002	Honorarium and Sitting Allowance Payments	40,000	10,000	25%	9,883.33	2,470.83
22021003	Publicity and Advertisements	50,000	12,500	25%	12,354.17	3,088.54
22021057	Casual Workers	200,000	50,000	25%	49,416.67	12,354.17
22040109	Grants to Communities and NGOs	300,000	75,000	25%	74,125.00	18,531.25
052100100111	Birnin Kudu General Hospital		-		4,181,707.33	1,045,426.83
22	Other Recurrent Cost	17,100,000	4,275,000	25%	4,181,707.33	1,045,426.83
22020102	Local Travel & Transport - Others	850,000	212,500	25%	208,072.92	52,018.23
22020201	Electricity Charges	50,000	12,500	25%	12,239.58	3,059.90
22020204	Satellites Broadcasting Access Charges	50,000	12,500	25%	12,239.58	3,059.90
22020210	Other Utility Charges	100,000	25,000	25%	24,479.17	6,119.79
22020301	Office Materials and Consumables	325,000	81,250	25%	79,557.29	19,889.32
22020303	Newspapers	50,000	12,500	25%	12,239.58	3,059.90
22020305	Printing of Non-security Documents	100,000	25,000	25%	24,479.17	6,119.79
22020307	Drugs, Vaccines & Medical Supplies	9,025,000	2,256,250	25%	2,205,014.62	551,253.66
22020309	Uniforms & Other Clothing	150,000	37,500	25%	36,718.75	9,179.69
22020317	Reagents Chemicals and Cleansing Materials	200,000	50,000	25%	48,958.33	12,239.58
22020401	Maintenance of Motor Vehicles / Transport Equipment	200,000	50,000	25%	48,958.33	12,239.58
22020402	Maintenance of Office Furniture	50,000	12,500	25%	12,239.58	3,059.90
22020403	Maintenance of Office Building / Residential Quarters	450,000	112,500	25%	110,156.25	27,539.06
22020404	Maintenance of Office / IT Equipment	50,000	12,500	25%	12,239.58	3,059.90
22020405	Maintenance of Plants / Generators	4,500,000	1,125,000	25%	1,101,562.50	275,390.63
22020406	Other Maintenance Services	50,000	12,500	25%	12,239.58	3,059.90
22020415	Maintenance of Water Facilities	50,000	12,500	25%	12,239.58	3,059.90
22020420	Maintenance of Medical Equipments	100,000	25,000	25%	24,479.17	6,119.79
22020421	Maintenance of Health Institution Buildings	100,000	25,000	25%	24,479.17	6,119.79
22020425	Maintenance of Lab/Workshop Tools and Instrument	200,000	50,000	25%	48,958.33	12,239.58
22020501	Local Training	200,000	50,000	25%	48,958.33	12,239.58
22021006	Postage and Courier Services	50,000	12,500	25%	12,239.58	3,059.90
22021057	Casual Workers	200,000	50,000	25%	48,958.33	12,239.58
052100100112	Birniwa General Hospital		-		741,459.87	185,364.97

22	Other Recurrent Cost	11,000,000	2,750,000	25%	741,459.87	185,364.97
22020102	Local Travel & Transport - Others	500,000	125,000	25%	31,145.83	7,786.46
22020201	Electricity Charges	100,000	25,000	25%	6,229.17	1,557.29
22020203	Internet Access Charges	20,000	5,000	25%	1,245.83	311.46
22020204	Satellites Broadcasting Access Charges	50,000	12,500	25%	3,114.58	778.65
22020205	Water rates & Charges	100,000	25,000	25%	6,229.17	1,557.29
22020210	Other Utility Charges	180,000	45,000	25%	11,212.50	2,803.13
22020211	Postal and Courier Payments & Services	50,000	12,500	25%	3,114.58	778.65
22020301	Office Materials and Consumables	350,000	87,500	25%	21,802.08	5,450.52
22020305	Printing of Non-security Documents	100,000	25,000	25%	6,229.17	1,557.29
22020307	Drugs, Vaccines & Medical Supplies	5,500,000	1,375,000	25%	398,855.71	99,713.93
22020309	Uniforms & Other Clothing	250,000	62,500	25%	15,572.92	3,893.23
22020317	Reagents Chemicals and Cleansing Materials	250,000	62,500	25%	15,572.92	3,893.23
22020403	Maintenance of Office Building / Residential Quarters	500,000	125,000	25%	31,145.83	7,786.46
22020404	Maintenance of Office / IT Equipment	150,000	37,500	25%	9,343.75	2,335.94
22020405	Maintenance of Plants / Generators	850,000	212,500	25%	52,947.92	13,236.98
22020415	Maintenance of Water Facilities	50,000	12,500	25%	3,114.58	778.65
22020420	Maintenance of Medical Equipments	500,000	125,000	25%	31,145.83	7,786.46
22020421	Maintenance of Health Institution Buildings	800,000	200,000	25%	49,833.33	12,458.33
22020501	Local Training	20,000	5,000	25%	1,245.83	311.46
22020605	Cleaning and Fumigation Services	150,000	37,500	25%	9,343.75	2,335.94
22020801	Motor Vehicle Fuel Cost	110,000	27,500	25%	6,852.08	1,713.02
22020803	Plant / Generator Fuel Cost	120,000	30,000	25%	7,475.00	1,868.75
22020901	Bank Charges (Other than Interest)	50,000	12,500	25%	3,114.58	778.65
22021006	Postage and Courier Services	50,000	12,500	25%	3,114.58	778.65
22021057	Casual Workers	200,000	50,000	25%	12,458.33	3,114.58
052100100113	Dutse General Hospital		-		17,711,563.92	4,427,890.98
22	Other Recurrent Cost	71,230,000	17,807,500	25%	17,711,563.92	4,427,890.98
22020102	Local Travel & Transport - Others	800,000	200,000	25%	199,000.00	49,750.00
22020201	Electricity Charges	2,500,000	625,000	25%	614,976.41	153,744.10
22020204	Satellites Broadcasting Access Charges	200,000	50,000	25%	49,750.00	12,437.50
22020210	Other Utility Charges	500,000	125,000	25%	124,375.00	31,093.75
22020301	Office Materials and Consumables	433,000	108,250	25%	107,708.75	26,927.19
22020305	Printing of Non-security Documents	700,000	175,000	25%	174,125.00	43,531.25
22020307	Drugs, Vaccines & Medical Supplies	17,156,000	4,289,000	25%	4,267,555.00	1,066,888.75
22020309	Uniforms & Other Clothing	800,000	200,000	25%	199,000.00	49,750.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000	750,000	25%	746,250.00	186,562.50
22020402	Maintenance of Office Furniture	4,000,000	1,000,000	25%	995,000.00	248,750.00

22020403	Maintenance of Office Building / Residential Quarters	2,600,000	650,000	25%	646,750.00	161,687.50
22020404	Maintenance of Office / IT Equipment	500,000	125,000	25%	124,375.00	31,093.75
22020405	Maintenance of Plants / Generators	3,500,000	875,000	25%	870,625.00	217,656.25
22020415	Maintenance of Water Facilities	500,000	125,000	25%	124,375.00	31,093.75
22020425	Maintenance of Lab/Workshop Tools and Instrument	700,000	175,000	25%	174,125.00	43,531.25
22020501	Local Training	300,000	75,000	25%	74,625.00	18,656.25
22020605	Cleaning and Fumigation Services	400,000	100,000	25%	99,500.00	24,875.00
22020801	Motor Vehicle Fuel Cost	422,000	105,500	25%	104,972.50	26,243.13
22020803	Plant / Generator Fuel Cost	422,000	105,500	25%	104,972.50	26,243.13
22020901	Bank Charges (Other than Interest)	377,000	94,250	25%	93,778.75	23,444.69
22021004	Medical Expenses	3,000,000	750,000	25%	746,250.00	186,562.50
22021006	Postage and Courier Services	7,000,000	1,750,000	25%	1,741,250.00	435,312.50
22021057	Casual Workers	21,420,000	5,355,000	25%	5,328,225.00	1,332,056.25
052100100114	Gumel General Hospital		-		7,968,756.84	1,992,189.21
22	Other Recurrent Cost	42,680,000	10,670,000	25%	7,968,756.84	1,992,189.21
22020102	Local Travel & Transport - Others	850,000	212,500	25%	157,604.17	39,401.04
22020202	Telephone Charges	50,000	12,500	25%	9,270.83	2,317.71
22020301	Office Materials and Consumables	840,000	210,000	25%	155,750.00	38,937.50
22020305	Printing of Non-security Documents	350,000	87,500	25%	64,895.83	16,223.96
22020307	Drugs, Vaccines & Medical Supplies	32,500,000	8,125,000	25%	6,081,215.17	1,520,303.79
22020309	Uniforms & Other Clothing	100,000	25,000	25%	18,541.67	4,635.42
22020317	Reagents Chemicals and Cleansing Materials	760,000	190,000	25%	140,916.67	35,229.17
22020401	Maintenance of Motor Vehicles / Transport Equipment	810,000	202,500	25%	150,187.50	37,546.88
22020402	Maintenance of Office Furniture	250,000	62,500	25%	46,354.17	11,588.54
22020403	Maintenance of Office Building / Residential Quarters	250,000	62,500	25%	46,354.17	11,588.54
22020404	Maintenance of Office / IT Equipment	150,000	37,500	25%	27,812.50	6,953.13
22020405	Maintenance of Plants / Generators	3,480,000	870,000	25%	645,250.00	161,312.50
22020411	Maintenance of Communication Equipments	100,000	25,000	25%	18,541.67	4,635.42
22020415	Maintenance of Water Facilities	200,000	50,000	25%	37,083.33	9,270.83
22020420	Maintenance of Medical Equipments	100,000	25,000	25%	18,541.67	4,635.42
22020421	Maintenance of Health Institution Buildings	1,100,000	275,000	25%	203,958.33	50,989.58
22020425	Maintenance of Lab/Workshop Tools and Instrument	100,000	25,000	25%	18,541.67	4,635.42
22020501	Local Training	120,000	30,000	25%	22,250.00	5,562.50
22020605	Cleaning and Fumigation Services	120,000	30,000	25%	22,250.00	5,562.50

22020606	Land Use Charges	150,000	37,500	25%	27,812.50	6,953.13
22021001	Refreshment and Meals	50,000	12,500	25%	9,270.83	2,317.71
22021002	Honorarium and Sitting Allowance Payments	50,000	12,500	25%	9,270.83	2,317.71
22021057	Casual Workers	200,000	50,000	25%	37,083.33	9,270.83
052100100115	Gwaram Cottage Hospital		-		2,786,435.82	696,608.96
22	Other Recurrent Cost	11,300,000	2,825,000	25%	2,786,435.82	696,608.96
22020102	Local Travel & Transport - Others	500,000	125,000	25%	124,270.83	31,067.71
22020201	Electricity Charges	150,000	37,500	25%	37,281.25	9,320.31
22020204	Satellites Broadcasting Access Charges	50,000	12,500	25%	12,427.08	3,106.77
22020205	Water rates & Charges	150,000	37,500	25%	37,281.25	9,320.31
22020301	Office Materials and Consumables	100,000	25,000	25%	24,854.17	6,213.54
22020305	Printing of Non-security Documents	100,000	25,000	25%	24,854.17	6,213.54
22020307	Drugs, Vaccines & Medical Supplies	7,850,000	1,962,500	25%	1,928,967.07	482,241.77
22020309	Uniforms & Other Clothing	200,000	50,000	25%	49,708.33	12,427.08
22020317	Reagents Chemicals and Cleansing Materials	150,000	37,500	25%	37,281.25	9,320.31
22020401	Maintenance of Motor Vehicles / Transport Equipment	100,000	25,000	25%	24,854.17	6,213.54
22020405	Maintenance of Plants / Generators	500,000	125,000	25%	124,270.83	31,067.71
22020420	Maintenance of Medical Equipments	100,000	25,000	25%	24,854.17	6,213.54
22020605	Cleaning and Fumigation Services	150,000	37,500	25%	37,281.25	9,320.31
22020801	Motor Vehicle Fuel Cost	150,000	37,500	25%	37,281.25	9,320.31
22020803	Plant / Generator Fuel Cost	850,000	212,500	25%	211,260.42	52,815.11
22020901	Bank Charges (Other than Interest)		-		-	
22021057	Casual Workers	200,000	50,000	25%	49,708.33	12,427.08
052100100116	Hadejia General Hospital		-		16,510,994.00	4,127,748.50
22	Other Recurrent Cost	66,098,000	16,524,500	25%	16,510,994.00	4,127,748.50
22020102	Local Travel & Transport - Others	800,000	200,000	25%	199,836.40	49,959.10
22020201	Electricity Charges	1,200,000	300,000	25%	299,754.60	74,938.65
22020204	Satellites Broadcasting Access Charges		-		-	-
22020206	Sewage Charges		-		-	-
22020301	Office Materials and Consumables	590,000	147,500	25%	147,379.35	36,844.84
22020305	Printing of Non-security Documents	100,000	25,000	25%	24,979.55	6,244.89
22020307	Drugs, Vaccines & Medical Supplies	55,198,000	13,799,500	25%	13,787,973.25	3,446,993.31
22020317	Reagents Chemicals and Cleansing Materials	300,000	75,000	25%	74,938.65	18,734.66
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000	250,000	25%	249,795.50	62,448.88
22020402	Maintenance of Office Furniture	100,000	25,000	25%	24,979.55	6,244.89
22020403	Maintenance of Office Building / Residential Quarters	100,000	25,000	25%	24,979.55	6,244.89

22020405	Maintenance of Plants / Generators	1,110,000	277,500	25%	277,273.01	69,318.25
22020425	Maintenance of Lab/Workshop Tools and Instrument		-		-	-
22020501	Local Training	121,000	30,250	25%	30,225.26	7,556.31
22020801	Motor Vehicle Fuel Cost	200,000	50,000	25%	49,959.10	12,489.78
22020803	Plant / Generator Fuel Cost	3,000,000	750,000	25%	749,386.50	187,346.63
22020901	Bank Charges (Other than Interest)	5,000	1,250	25%	1,248.98	312.24
22021006	Postage and Courier Services	25,000	6,250	25%	6,244.89	1,561.22
22021057	Casual Workers	2,250,000	562,500	25%	562,039.88	140,509.97
052100100117	Hadejia Tuberculosis and Leprosy Hospital		-		111,878.00	27,969.50
22	Other Recurrent Cost	7,366,000	1,841,500	25%	111,878.00	27,969.50
22020102	Local Travel & Transport - Others	1,000,000	250,000	25%	15,188.43	3,797.11
22020201	Electricity Charges	100,000	25,000	25%	1,518.84	379.71
22020301	Office Materials and Consumables	500,000	125,000	25%	7,594.22	1,898.55
22020305	Printing of Non-security Documents	200,000	50,000	25%	3,037.69	759.42
22020307	Drugs, Vaccines & Medical Supplies	2,439,000	609,750	25%	37,044.59	9,261.15
22020309	Uniforms & Other Clothing	400,000	100,000	25%	6,075.37	1,518.84
22020401	Maintenance of Motor Vehicles / Transport Equipment	250,000	62,500	25%	3,797.11	949.28
22020402	Maintenance of Office Furniture	150,000	37,500	25%	2,278.26	569.57
22020404	Maintenance of Office / IT Equipment	100,000	25,000	25%	1,518.84	379.71
22020405	Maintenance of Plants / Generators	1,377,000	344,250	25%	20,914.47	5,228.62
22020415	Maintenance of Water Facilities	100,000	25,000	25%	1,518.84	379.71
22020420	Maintenance of Medical Equipments	200,000	50,000	25%	3,037.69	759.42
22020425	Maintenance of Lab/Workshop Tools and Instrument	100,000	25,000	25%	1,518.84	379.71
22020501	Local Training	100,000	25,000	25%	1,518.84	379.71
22021001	Refreshment and Meals	100,000	25,000	25%	1,518.84	379.71
22021002	Honorarium and Sitting Allowance Payments	50,000	12,500	25%	759.42	189.86
22021057	Casual Workers	200,000	50,000	25%	3,037.69	759.42
052100100118	Jahun General Hospital		-		6,542,700.00	1,635,675.00
22	Other Recurrent Cost	26,420,000	6,605,000	25%	6,542,700.00	1,635,675.00
22020102	Local Travel & Transport - Others	960,000	240,000	25%	237,736.26	59,434.07
22020205	Water rates & Charges	200,000	50,000	25%	49,528.39	12,382.10
22020307	Drugs, Vaccines & Medical Supplies	18,420,000	4,605,000	25%	4,561,564.50	1,140,391.12
22020309	Uniforms & Other Clothing	320,000	80,000	25%	79,245.42	19,811.36
22020317	Reagents Chemicals and Cleansing Materials	400,000	100,000	25%	99,056.78	24,764.19
22020401	Maintenance of Motor Vehicles / Transport Equipment	850,000	212,500	25%	210,495.65	52,623.91

22020405	Maintenance of Plants / Generators	2,500,000	625,000	25%	619,104.85	154,776.21
22020406	Other Maintenance Services	280,000	70,000	25%	69,339.74	17,334.94
22020420	Maintenance of Medical Equipments	200,000	50,000	25%	49,528.39	12,382.10
22020421	Maintenance of Health Institution Buildings	300,000	75,000	25%	74,292.58	18,573.15
22020425	Maintenance of Lab/Workshop Tools and Instrument	160,000	40,000	25%	39,622.71	9,905.68
22020501	Local Training	300,000	75,000	25%	74,292.58	18,573.15
22020601	Security Services	200,000	50,000	25%	49,528.39	12,382.10
22020605	Cleaning and Fumigation Services	370,000	92,500	25%	91,627.52	22,906.88
22020801	Motor Vehicle Fuel Cost	360,000	90,000	25%	89,151.10	22,287.77
22020803	Plant / Generator Fuel Cost	440,000	110,000	25%	108,962.45	27,240.61
22021057	Casual Workers	160,000	40,000	25%	39,622.71	9,905.68
052100100119	Kafin Hausa (Bulangu) Cottage Hospital		-		2,611,724.00	652,931.00
22	Other Recurrent Cost	10,800,000	2,700,000	25%	2,611,724.00	652,931.00
22020102	Local Travel & Transport - Others	1,000,000	250,000	25%	241,826.30	60,456.57
22020202	Telephone Charges	100,000	25,000	25%	24,182.63	6,045.66
22020205	Water rates & Charges		-		-	-
22020301	Office Materials and Consumables	300,000	75,000	25%	72,547.89	18,136.97
22020307	Drugs, Vaccines & Medical Supplies	1,900,000	475,000	25%	459,469.96	114,867.49
22020405	Maintenance of Plants / Generators	500,000	125,000	25%	120,913.15	30,228.29
22020420	Maintenance of Medical Equipments		-		-	-
22020501	Local Training	500,000	125,000	25%	120,913.15	30,228.29
22020803	Plant / Generator Fuel Cost	2,000,000	500,000	25%	483,652.59	120,913.15
22020807	Lubricants and Other Oils	500,000	125,000	25%	120,913.15	30,228.29
22020901	Bank Charges (Other than Interest)		-		-	-
22021002	Honorarium and Sitting Allowance Payments	1,000,000	250,000	25%	241,826.30	60,456.57
22021057	Casual Workers	3,000,000	750,000	25%	725,478.89	181,369.72
052100100120	Kafin Hausa General Hospital		-		5,562,004.81	1,390,501.20
22	Other Recurrent Cost	23,000,000	5,750,000	25%	5,562,004.81	1,390,501.20
22020102	Local Travel & Transport - Others	400,000	100,000	25%	96,730.52	24,182.63
22020201	Electricity Charges	500,000	125,000	25%	120,913.15	30,228.29
22020204	Satellites Broadcasting Access Charges	40,000	10,000	25%	9,673.05	2,418.26
22020205	Water rates & Charges	100,000	25,000	25%	24,182.63	6,045.66
22020206	Sewage Charges	40,000	10,000	25%	9,673.05	2,418.26
22020301	Office Materials and Consumables	500,000	125,000	25%	120,913.15	30,228.29
22020305	Printing of Non-security Documents	300,000	75,000	25%	72,547.89	18,136.97
22020307	Drugs, Vaccines & Medical Supplies	16,500,000	4,125,000	25%	3,990,133.89	997,533.47
22020309	Uniforms & Other Clothing	100,000	25,000	25%	24,182.63	6,045.66

22020317	Reagents Chemicals and Cleansing Materials	500,000	125,000	25%	120,913.15	30,228.29
22020401	Maintenance of Motor Vehicles / Transport Equipment	400,000	100,000	25%	96,730.52	24,182.63
22020402	Maintenance of Office Furniture	100,000	25,000	25%	24,182.63	6,045.66
22020403	Maintenance of Office Building / Residential Quarters	200,000	50,000	25%	48,365.26	12,091.31
22020405	Maintenance of Plants / Generators	800,000	200,000	25%	193,461.04	48,365.26
22020406	Other Maintenance Services	100,000	25,000	25%	24,182.63	6,045.66
22020420	Maintenance of Medical Equipments	100,000	25,000	25%	24,182.63	6,045.66
22020501	Local Training	150,000	37,500	25%	36,273.94	9,068.49
22020801	Motor Vehicle Fuel Cost	300,000	75,000	25%	72,547.89	18,136.97
22020803	Plant / Generator Fuel Cost	1,000,000	250,000	25%	241,826.30	60,456.57
22020901	Bank Charges (Other than Interest)	35,000	8,750	25%	8,463.92	2,115.98
22021006	Postage and Courier Services	35,000	8,750	25%	8,463.92	2,115.98
22021057	Casual Workers	800,000	200,000	25%	193,461.04	48,365.26
052100100121	Kazaure General Hospital		-		8,139,264.00	2,034,816.00
22	Other Recurrent Cost	33,000,000	8,250,000	25%	8,139,264.00	2,034,816.00
22020102	Local Travel & Transport - Others	1,500,000	375,000	25%	369,966.55	92,491.64
22020203	Internet Access Charges	50,000	12,500	25%	12,332.22	3,083.05
22020204	Satellites Broadcasting Access Charges	50,000	12,500	25%	12,332.22	3,083.05
22020211	Postal and Courier Payments & Services	30,000	7,500	25%	7,399.33	1,849.83
22020301	Office Materials and Consumables	500,000	125,000	25%	123,322.18	30,830.55
22020305	Printing of Non-security Documents	500,000	125,000	25%	123,322.18	30,830.55
22020307	Drugs, Vaccines & Medical Supplies	23,200,000	5,800,000	25%	5,722,149.24	1,430,537.31
22020309	Uniforms & Other Clothing	250,000	62,500	25%	61,661.09	15,415.27
22020317	Reagents Chemicals and Cleansing Materials	1,200,000	300,000	25%	295,973.24	73,993.31
22020401	Maintenance of Motor Vehicles / Transport Equipment	500,000	125,000	25%	123,322.18	30,830.55
22020402	Maintenance of Office Furniture	300,000	75,000	25%	73,993.31	18,498.33
22020403	Maintenance of Office Building / Residential Quarters	200,000	50,000	25%	49,328.87	12,332.22
22020404	Maintenance of Office / IT Equipment	200,000	50,000	25%	49,328.87	12,332.22
22020405	Maintenance of Plants / Generators	700,000	175,000	25%	172,651.05	43,162.76
22020406	Other Maintenance Services	1,000,000	250,000	25%	246,644.36	61,661.09
22020410	Maintenance of Street Lightings	100,000	25,000	25%	24,664.44	6,166.11
22020415	Maintenance of Water Facilities	200,000	50,000	25%	49,328.87	12,332.22
22020417	Maintenance of Other Infrastructure	750,000	187,500	25%	184,983.27	46,245.82
22020420	Maintenance of Medical Equipments	250,000	62,500	25%	61,661.09	15,415.27
22020501	Local Training	500,000	125,000	25%	123,322.18	30,830.55
22020601	Security Services	300,000	75,000	25%	73,993.31	18,498.33

22020605	Cleaning and Fumigation Services	320,000	80,000	25%	78,926.20	19,731.55
22021001	Refreshment and Meals	400,000	100,000	25%	98,657.75	24,664.44
052100100122	Kazaure Psychiatric Hospital		-		1,469,883.00	367,470.75
22	Other Recurrent Cost	6,200,000	1,550,000	25%	1,469,883.00	367,470.75
22020102	Local Travel & Transport - Others	750,000	187,500	25%	177,808.43	44,452.11
22020201	Electricity Charges	70,000	17,500	25%	16,595.45	4,148.86
22020204	Satellites Broadcasting Access Charges	20,000	5,000	25%	4,741.56	1,185.39
22020205	Water rates & Charges	50,000	12,500	25%	11,853.90	2,963.47
22020206	Sewage Charges	30,000	7,500	25%	7,112.34	1,778.08
22020301	Office Materials and Consumables	500,000	125,000	25%	118,538.95	29,634.74
22020305	Printing of Non-security Documents	300,000	75,000	25%	71,123.37	17,780.84
22020307	Drugs, Vaccines & Medical Supplies	2,500,000	625,000	25%	592,694.76	148,173.69
22020309	Uniforms & Other Clothing	150,000	37,500	25%	35,561.69	8,890.42
22020317	Reagents Chemicals and Cleansing Materials	300,000	75,000	25%	71,123.37	17,780.84
22020401	Maintenance of Motor Vehicles / Transport Equipment	200,000	50,000	25%	47,415.58	11,853.90
22020403	Maintenance of Office Building / Residential Quarters	300,000	75,000	25%	71,123.37	17,780.84
22020404	Maintenance of Office / IT Equipment	100,000	25,000	25%	23,707.79	5,926.95
22020405	Maintenance of Plants / Generators	100,000	25,000	25%	23,707.79	5,926.95
22020406	Other Maintenance Services	300,000	75,000	25%	71,123.37	17,780.84
22020501	Local Training	240,000	60,000	25%	56,898.70	14,224.67
22020901	Bank Charges (Other than Interest)	10,000	2,500	25%	2,370.78	592.69
22021006	Postage and Courier Services	30,000	7,500	25%	7,112.34	1,778.08
22021057	Casual Workers	250,000	62,500	25%	59,269.48	14,817.37
052100100123	Ringim General Hospital		-		7,866,741.00	1,966,685.25
22	Other Recurrent Cost	31,600,000	7,900,000	25%	7,866,741.00	1,966,685.25
22020102	Local Travel & Transport - Others	600,000	150,000	25%	149,368.50	37,342.13
22020201	Electricity Charges	100,000	25,000	25%	24,894.75	6,223.69
22020204	Satellites Broadcasting Access Charges	30,000	7,500	25%	7,468.43	1,867.11
22020205	Water rates & Charges	50,000	12,500	25%	12,447.38	3,111.84
22020206	Sewage Charges	20,000	5,000	25%	4,978.95	1,244.74
22020210	Other Utility Charges	50,000	12,500	25%	12,447.38	3,111.84
22020301	Office Materials and Consumables	500,000	125,000	25%	124,473.75	31,118.44
22020305	Printing of Non-security Documents	200,000	50,000	25%	49,789.50	12,447.38
22020307	Drugs, Vaccines & Medical Supplies	24,600,000	6,150,000	25%	6,124,108.50	1,531,027.13
22020309	Uniforms & Other Clothing	50,000	12,500	25%	12,447.38	3,111.84
22020317	Reagents Chemicals and Cleansing Materials	1,000,000	250,000	25%	248,947.50	62,236.88
22020401	Maintenance of Motor Vehicles / Transport Equipment	300,000	75,000	25%	74,684.25	18,671.06

22020402	Maintenance of Office Furniture	250,000	62,500	25%	62,236.88	15,559.22
22020403	Maintenance of Office Building / Residential Quarters	500,000	125,000	25%	124,473.75	31,118.44
22020405	Maintenance of Plants / Generators	600,000	150,000	25%	149,368.50	37,342.13
22020406	Other Maintenance Services	220,000	55,000	25%	54,768.45	13,692.11
22020410	Maintenance of Street Lightings	200,000	50,000	25%	49,789.50	12,447.38
22020420	Maintenance of Medical Equipments	600,000	150,000	25%	149,368.50	37,342.13
22020501	Local Training	500,000	125,000	25%	124,473.75	31,118.44
22020605	Cleaning and Fumigation Services	280,000	70,000	25%	69,705.30	17,426.33
22020801	Motor Vehicle Fuel Cost	300,000	75,000	25%	74,684.25	18,671.06
22020803	Plant / Generator Fuel Cost	300,000	75,000	25%	74,684.25	18,671.06
22021006	Postage and Courier Services	50,000	12,500	25%	12,447.38	3,111.84
22021057	Casual Workers	300,000	75,000	25%	74,684.25	18,671.06
052100300100	Primary Health Care Development Agency		-		36,595,282.50	9,148,820.63
22	Other Recurrent Cost	147,000,000	36,750,000	25%	36,595,282.50	9,148,820.63
22020102	Local Travel & Transport - Others	5,750,000	1,437,500	25%	1,431,448.13	357,862.03
22020203	Internet Access Charges	500,000	125,000	25%	124,473.75	31,118.44
22020204	Satellites Broadcasting Access Charges	500,000	125,000	25%	124,473.75	31,118.44
22020211	Postal and Courier Payments & Services	100,000	25,000	25%	24,894.75	6,223.69
22020301	Office Materials and Consumables	4,000,000	1,000,000	25%	995,790.00	248,947.50
22020303	Newspapers	500,000	125,000	25%	124,473.75	31,118.44
22020305	Printing of Non-security Documents	1,000,000	250,000	25%	248,947.50	62,236.88
22020309	Uniforms & Other Clothing	50,000	12,500	25%	12,447.38	3,111.84
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000	500,000	25%	497,895.00	124,473.75
22020402	Maintenance of Office Furniture	200,000	50,000	25%	49,789.50	12,447.38
22020404	Maintenance of Office / IT Equipment	200,000	50,000	25%	49,789.50	12,447.38
22020406	Other Maintenance Services	500,000	125,000	25%	124,473.75	31,118.44
22020501	Local Training	2,500,000	625,000	25%	622,368.75	155,592.19
22020605	Cleaning and Fumigation Services	200,000	50,000	25%	49,789.50	12,447.38
22020709	Auditing of Accounts	2,000,000	500,000	25%	497,895.00	124,473.75
22020801	Motor Vehicle Fuel Cost	3,500,000	875,000	25%	871,316.25	217,829.06
22020803	Plant / Generator Fuel Cost	500,000	125,000	25%	124,473.75	31,118.44
22021001	Refreshment and Meals	1,500,000	375,000	25%	373,421.25	93,355.31
22021002	Honorarium and Sitting Allowance Payments	1,000,000	250,000	25%	248,947.50	62,236.88
22021045	Institutional Feeding	18,000,000	4,500,000	25%	4,481,055.00	1,120,263.75
22021047	Community Engagement, Sensitization & Mobilization Activit	500,000	125,000	25%	124,473.75	31,118.44
22021049	Special Health Programmes & Initiatives	1,000,000	250,000	25%	248,947.50	62,236.88
22021054	Zonal Office Operational Expenses	500,000	125,000	25%	124,473.75	31,118.44

22021057	Casual Workers	3,500,000	875,000	25%	871,316.25	217,829.06
22021060	Nutrition Activities	2,000,000	500,000	25%	497,895.00	124,473.75
22021074	Primary Healthcare (LGA & Wards) Operations	95,000,000	23,750,000	25%	23,650,012.50	5,912,503.13
22040113	Assistance and Donations General		-		-	-
052111600100	Rasheed Shekoni Specialist Hospital		-		15,423,058.00	3,855,764.50
22	Other Recurrent Cost	76,800,000	19,200,000	25%	15,423,058.00	3,855,764.50
22020102	Local Travel & Transport - Others	460,000	115,000	25%	90,850.00	22,712.50
22020201	Electricity Charges	200,000	50,000	25%	39,500.00	9,875.00
22020203	Internet Access Charges	200,000	50,000	25%	39,500.00	9,875.00
22020204	Satellites Broadcasting Access Charges	250,000	62,500	25%	49,375.00	12,343.75
22020205	Water rates & Charges	300,000	75,000	25%	59,250.00	14,812.50
22020206	Sewage Charges	250,000	62,500	25%	49,375.00	12,343.75
22020301	Office Materials and Consumables	2,000,000	500,000	25%	395,000.00	98,750.00
22020303	Newspapers	120,000	30,000	25%	23,700.00	5,925.00
22020305	Printing of Non-security Documents	5,790,000	1,447,500	25%	1,143,525.00	285,881.25
22020307	Drugs, Vaccines & Medical Supplies	10,000,000	2,500,000	25%	2,230,058.00	557,514.50
22020309	Uniforms & Other Clothing	180,000	45,000	25%	35,550.00	8,887.50
22020317	Reagents Chemicals and Cleansing Materials	200,000	50,000	25%	39,500.00	9,875.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	500,000	125,000	25%	98,750.00	24,687.50
22020402	Maintenance of Office Furniture	200,000	50,000	25%	39,500.00	9,875.00
22020403	Maintenance of Office Building / Residential Quarters	4,000,000	1,000,000	25%	790,000.00	197,500.00
22020404	Maintenance of Office / IT Equipment	200,000	50,000	25%	39,500.00	9,875.00
22020405	Maintenance of Plants / Generators	2,000,000	500,000	25%	395,000.00	98,750.00
22020406	Other Maintenance Services	500,000	125,000	25%	98,750.00	24,687.50
22020410	Maintenance of Street Lightings	300,000	75,000	25%	59,250.00	14,812.50
22020415	Maintenance of Water Facilities	200,000	50,000	25%	39,500.00	9,875.00
22020420	Maintenance of Medical Equipments	800,000	200,000	25%	158,000.00	39,500.00
22020501	Local Training	300,000	75,000	25%	59,250.00	14,812.50
22020601	Security Services	18,000,000	4,500,000	25%	3,555,000.00	888,750.00
22020605	Cleaning and Fumigation Services	18,000,000	4,500,000	25%	3,555,000.00	888,750.00
22020709	Auditing of Accounts	500,000	125,000	25%	98,750.00	24,687.50
22020801	Motor Vehicle Fuel Cost	500,000	125,000	25%	98,750.00	24,687.50
22020803	Plant / Generator Fuel Cost	4,200,000	1,050,000	25%	829,500.00	207,375.00
22020806	Cooking Gas / Fuel Cost	400,000	100,000	25%	79,000.00	19,750.00
22020807	Lubricants and Other Oils	1,100,000	275,000	25%	217,250.00	54,312.50
22020901	Bank Charges (Other than Interest)	200,000	50,000	25%	39,500.00	9,875.00
22021001	Refreshment and Meals	400,000	100,000	25%	79,000.00	19,750.00

22021002	Honorarium and Sitting Allowance Payments	500,000	125,000	25%	98,750.00	24,687.50
22021003	Publicity and Advertisements	500,000	125,000	25%	98,750.00	24,687.50
22021006	Postage and Courier Services	200,000	50,000	25%	39,500.00	9,875.00
22021043	Official Presents and Souvenirs	250,000	62,500	25%	49,375.00	12,343.75
22021044	Committees and Commissions	2,100,000	525,000	25%	414,750.00	103,687.50
22040103	Grants to Local Governments – Recurrent	500,000	125,000	25%	98,750.00	24,687.50
22040109	Grants to Communities and NGOs	500,000	125,000	25%	98,750.00	24,687.50
052300100100	Ministry of Information Youths, Sports and Culture		-		10,763,443.00	2,690,860.75
22	Other Recurrent Cost	48,380,000	12,095,000	25%	10,763,443.00	2,690,860.75
22020102	Local Travel & Transport - Others	2,000,000	500,000	25%	445,000.00	111,250.00
22020203	Internet Access Charges	600,000	150,000	25%	133,500.00	33,375.00
22020204	Satellites Broadcasting Access Charges	400,000	100,000	25%	89,000.00	22,250.00
22020301	Office Materials and Consumables	600,000	150,000	25%	133,500.00	33,375.00
22020303	Newspapers	180,000	45,000	25%	40,050.00	10,012.50
22020305	Printing of Non-security Documents	10,000,000	2,500,000	25%	2,223,893.00	555,973.25
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,500,000	625,000	25%	556,250.00	139,062.50
22020404	Maintenance of Office / IT Equipment	600,000	150,000	25%		#VALUE!
22020411	Maintenance of Communication Equipments	400,000	100,000	25%	89,000.00	22,250.00
22020422	Maintenance of NYSC Orientation Camp & Sport Center	1,500,000	375,000	25%	333,750.00	83,437.50
22020501	Local Training	5,000,000	1,250,000	25%	1,112,500.00	278,125.00
22020801	Motor Vehicle Fuel Cost	1,000,000	250,000	25%	222,500.00	55,625.00
22020901	Bank Charges (Other than Interest)	100,000	25,000	25%	22,250.00	5,562.50
22021001	Refreshment and Meals	800,000	200,000	25%	178,000.00	44,500.00
22021002	Honorarium and Sitting Allowance Payments	500,000	125,000	25%	111,250.00	27,812.50
22021003	Publicity and Advertisements	11,100,000	2,775,000	25%	2,469,750.00	617,437.50
22021047	Community Engagement, Sensitization & Mobilization Activit	3,000,000	750,000	25%	667,500.00	166,875.00
22021050	Official Ceremonies and Celebrations	5,000,000	1,250,000	25%	1,112,500.00	278,125.00
22021054	Zonal Office Operational Expenses	2,000,000	500,000	25%	445,000.00	111,250.00
22040109	Grants to Communities and NGOs	500,000	125,000	25%	111,250.00	27,812.50
22040113	Assistance and Donations General	600,000	150,000	25%	133,500.00	33,375.00

JIGAWA STATE MINISTRY OF FINANCE AND ECONOMIC PLANNING
ANALYSIS OF COVID-19 CAPITAL EXPENDITURE JANUARY TO DECEMBER 2021

S/N	DATE	PROJECT	CONTRACT NO.	CONTRACTOR	AMOUNT (N)	ECUTING MINISTRI	COMP.PERIOD
1	12/11/2021	Supply, Installation and Training of Medical Equipments at Garki, Gantsa, and Guri General hospitals	JEC/630/2021/Vol.1/8	Dagari Integr. Serv.Ltd	2,427,211,803.94	mins of health	8 Months
2	10/09/2021	Construction of 1-Block of 3-Classrooms, 2no. 6-seater Pit Latrine and hand pump at GDSS Nasarawa in Ringim, Jeke and Dangwanki in Sule Tankarkar (Lot-4)	JEC/522/2021/VOL.1/15	Muhall Global Concept Ltd	73,473,552.73	Min of Education	12 Weeks
3	10/09/2021	Costruction of 13-Blocks of 6-Seater pit Latrine and 11no. Hand pump at IEB Schools Across the State (Lot-1)	JEC/537/2021/VOL.1/9	AL-Sabur Global Link Ltd	68,475,330.51	Mins of Education	12 Weeks
4	23/04/2021	Costruction of 1no. Solar powered water Supply Scheme at Jagindi in Gagarawa Constituency (Lot-56)	JEC/287/2021/VOL.1/13	A.m.m Manzo Nig Ltd	7,271,336.95	Mins of Water	3 months
5	23/04/2021	Construction of 1no. Solar powered water Suply scheme at Arbuna in Auyo Constituency	JEC/258/2021/VOL.1/13	A.m.m Manzo Nig Lmd	7,271,336.95	Mins of Water	3 Months
6	23/04/2021	Costruction of 1no Solar powered water supply scheme at Gidan Jigawa in Auyo Constituency(Lot-1)	JEC/257/2021/VOL.1/13	A.m.m Manzo Nig Lmd	7,271,336.95	mins of Water	3 Months
7	26/01/2021	Upgrading and conversion of motorised water supply schemes to solar powered at 6NO, small town (Chamo,Gambasha,Yabaza,Giginya,Amariyawa and Mamudawa) and construction of 2NO, new solar powered water supply scheme at Barandau and Jalomi arewa in Dutse, Birnin kudu, Jahun,Kazaure and Ringim zones (Lot 1)	JEC/2/2021/VOL.I/7	Sims global reources Nig Ltd	74,008,751.25	Min of Water resources	4 month
8	26/01/2021	Upgrading and conversion of 2NO, Motorised water supply scheme to solar powered at Abunabo and Gagiya town in Guri LGA,Hadejia zone (Lot 2)	JEC/33/2021/VOL.I/7	Khanadi global links Ltd	44,658,993.75	Min of Water resources	3 month
9	23/04/2021	Constr. Of 6No. Of Hand Pumps Boreholes at Ung. Shamaki, Makabarta (HDJ Gen. Hospital) makabarta Makara Huta, Layin Dan Batalle, Gandun Sarki and Kwanar Bazawarai in hadejia Constituency (Lot-13)	JEC/310/2021/VOL.I/17	Alh. Umaru Babandoki Nig Ltd	5,449,600.00	Min of Water Res	8 weeks
10	23/04/2021	Constr. Of 7No. Water Collection point at maigatari gangaren Kotu, matoya, maidi, Dakido, tsuru, Kattakara and Garin Karam in maigatari Constituency Lot-38	JEC/321/2021/VOL.I/17	Alh. Umaru Babandoki Nig Ltd	14,207,275.95	Min of Water Res	6 Weeks
11	23/04/2021	Constr. Of 1No Solar powered water supply scheme at Asayaya in taura Constituency Lot-36	JEC/281/2021/VOL.I/13	Amia Integ Serv Nig Ltd	7,235,781.33	Min of Water Res	3 Months
12	23/04/2021	Constr. Of 6No. Water collection point at kanya Karama, Medori, tsamiyar Zaki, Hausshen Dole, gatara and Tsnikaina in Birniwa Constituency Lot-31	JEC/319/2021/VOL.I/17	Alh. Umaru Babandoki Nig Ltd	12,177,845.10	Min of Water Res	8 weeks
13	23/04/2021	Constr. Of 1No Solar powered water supply scheme at Jama'ar ayam in Auyo Constituency Lot-3	JEC/259/2021/VOL.I/13	Danfatu & Sons Nig Ltd	7,243,682.58	Stowa	3 Months
14	23/04/2021	Constr. Of 8no. Hand pumps Boreholes at Kabari Sarki dan tunku, Fulanin Gizo Yamma, Fulanin Gizo gabas, Kwagga Kofar gabas, Dankuliya Fulani, Dan kuliya Bima, Karya danki K/G mal. Rabi'u and Bayan dutse in Kazaure Constiteucy Lot-22	JEC/316/2021/VOL./17	Yanduna Ventures Nig Ltd	7,284,200.00	Ruwasa	6 Weeks
15	27/04/2021	Replacement of 6no. SQ.Flex Solar Pumps at Sankara 2, Sankara, Dallare, Dan Makeri, Gidan Lage and Kyarama in Ringim Constituency Lot-20	JEC/269/2021/VOL.I/16	Marb Engr Multy Serv Ltd	7,551,337.50	Min of Water Res	3 Months
16	23/04/2021	Constr. Of 1No Solar Powered water supply scheme at Sada in Yankwashi Constituency Lot-75	JEC/299/2021/VOL.I/13	Deetech Nig Ltd	7,267,668.51	Stowa	3 Months
17	23/04/2021	Constr. Of 10No. Hand pump boreholes at Harba Rotso, Akuwa, Dangwala, Kabob Cikin hari, Markaba, Gwazaye, andaza Kudu S/ung Masallacin Juma'a andaza, jama'ar Isah and Zorare in Kiyawa Constituency Lot-24	JEC/317/2021/VOL.I/17	Gidan Adede Gen Ent Ltd	9,110,625.00	Ruwasa	6 Weeks

18	23/04/2021	Constr. Of 7No. Water Collection points at Kiyawa Makara Huta, Kiyawa Sabuwar madina, Andaza gabashi, Andaza ung. Gora, katanga Cikin Gari, Gurduba Cikin Gari and Tsirma in Kiyawa Constituency Lot-37	JEC/320/2021/VOL.I/17	Gidan Adele Gen Ent Ltd	14,169,736.00	Ruwasa	6 Weeks
19	23/04/2021	Constr. Of 1no. Solar Powered water supply scheme at Kaya Gazara in taura Constituency Lot-37	JEC/282/2021/VOL.I/13	Amia Integ Serv Nig Ltd	7,235,781.33	Stowa	3 Months
20	23/04/2021	Constr. Of 14No. Hand Pumps Boreholes at Gidan Fara, Gidan Malamai Isah fulani, Kadama, Digawar yalwa, Magudawar Ruwa, darai Gidan Duma, Tsurutawa, Fulanin yalwa Ung. Arewa kunanyi, Sabuwar Maraya Rinde, malamawa Nardu, Unguwar Wada Lambun Runde, tata dan Zai and Zangon Usman Kulawa gamji in Jahun Constituency Lot-17	JEC/312/2021/VOL.I/17	Loyalty Properties Ltd	12,792,500.00	Ruwasa	4 Weeks
21	23/04/2021	Constr. Of 22no. Hand Pump Boreholes at Maiyadiya, Toron Kayi, Baban Cha, Gonina, Kwarin Harbo, Billawa, Tafkawa, Chadi Kuka Kwance, Kulawa mai kasuwa, Kadirawa, Rugar Gabas, wayo koyawa, badawa, gabarin, Damutawa Gabashi, Fulanin Yamma, Dinza, Zangon Kura, Unguwar Tarai, Daidai, Gunka, Huci, Taraya, Kafin Nono and Gidan ganji in Jahun Constituency Lot-14	JEC/311/2021/VOL.I/17	Pullad Global Consult Ltd	22,859,875.00	Ruwasa	6 Months
22	23/04/2021	Constr. Of 1No. Solar powered water supply scheme at kijawal in Ringim Constituency (Lot-16)	JEC/265/2021/VOL.I/13	Marb Engineering Multy Serv Ltd	7,224,493.83	Min of Water res	3 Months
23	23/04/2021	constr. Of 1No Solar powered water supply scheme at maiyadiya in Taura Constituency (Lot-39)	JEC/284/2021/VOL.I/13	Nushe Business Res	7,260,049.45	Min of Water res	3 Months
24	23/04/2021	Constr. Of 1No Water collection point at sabon fegi in taura Constituency (Lot-42)	JEC/303/2021/VOL.I/16	Nushe Business Res	2,041,977.00	Min of Water res	4 Weeks
25	23/04/2021	Constr. Of 8No. Water collection points at Dadin Kowa, Kaura, Zabu babba, Gora arewa, Jata Babba, Darno, kunkurawa and Dugule in Ringim Constituency (Lot-41)	JEC/302/2021/VOL.I/16	Marb Engineering Multy Serv Ltd	11,802,820.00	Min of Water res	6 Weeks
26	23/04/2021	Constr. Of 1No Solar powered water supply scheme at Kyarama in Ringim Constituency (Lot-17)	JEC/266/2021/VOL.I/13	Nushe Business Res	7,260,049.45	Min of Water res	3 Months
27	23/04/2021	Constr. Of 1No Solar powered water supply scheme at sarkarkiya in taura constituency (Lot-38)	JEC/283/2021/VOL.I/13	Nushe Business Res	7,260,049.45	Min of Water res	3 Months
28	05/04/2021	Consultancy services fee for the constr. Of New Specialist Hospital Kazaure (Additional Work)	FGPC/22/2021/VOL.I/206	Hag Engineering Consultants	11,004,973.15	Min of Health	6 weeks
29	06/09/2021	Upgrading of Kiyawa Primary Health Centre (PHC) to General Hospital	JEC/348/2021/VOL.I/7	Math Global Invest Nig Ltd	185,556,695.00	Min of Health	5 Months
30	06/10/2021	Upgrading of 6No. Hand Pumps Boreholes to Solar at (Kandalari, yalleman Tijjanai Kofar Baba Mina, marke Bakin Kogi Kofar Antu, Rugar Audi Agufa, Rugar Alh. Inusa S. Gari and Maduga Asibiti) Lot-3)	JEC/377/2021/VOL.I/8	AL-Sabur Global Links Ltd	9,709,396.00	Min of Water Resources	8 weeks
31	06/10/2021	Constr. Of 38No. New Simple Solar Boreholes at (Gudinya, Gundu, Hantsu Arewa, Makera Dabinai, Nasarawa, Sarawa, Sarawuya Yamma, Rigar A. Balarabe, Hantsakai, Aguta Tsallaken Titi, Kigawa, B/Kasuwa, Tsokuwar Dalan, Gidan kanya, Kabi Mai Lamba, Makera Kirmande Fulani, Damaganawa Yamma, Hantsaki, Nafadawa, sansani Gabas, Gidan kafi, Arbus Kofar Fada, Bula Tsohuwa, Marke, Kofar Alaramma, Mal. Sani, Danzabuwa Kofar Mal. Aduwa, Girbobo, Marke Yamma, Marke Gabas, yalo Central, Ung. Jibrin, gangara, Hadin Dingare, Albashi, Yalleman Hausawa, Dakaiyawa Central Sharkawa, Turmi and Kaugama Central) Lot-1)	JEC/375/2021/VOL.I/8	AL-Sabur Global Links Ltd	103,098,364.81	Min of Water Resources	19 weeks

32	06/10/2021	Rehabilitation of 36No. Hand Pumps Boreholes at (Dalarin Lungu K/Yamma, kanjiwa, Kankanba, Dalarin Kwalta K/Fada, Kundun makama, Dawai Dawai, Adamingaso U/Arewa, Askandu U/Yamma, manda, Ubbu ung. Kudu, Cinguluski K/Fada, Kanwar Gamawa, Dusaran ta Fulani, Dakayyawa, Fagen Rufai, Dakayyawa Central Primary School, Dakayyawa Abbatoir, makera dabinai, Daba, Hantsakai, Garbo cikin gari, Garbo Arewa, Garbo K/Fada, Taka Lafiya, Zareku K/fada, Zareku k/Yamma, tsakuwawa k/fada, tsakuwawa yamma, Yanduna K/fada, Yanduna Asibiti, Hantsu Masallacin Juma'a, Hantsu Yamma, Sarawuya K/Fada and Sarawuya Kofar Yamma) (Lot-2)	JEC/376/2021/VOL.I/8	AL-Sabur Global Links Ltd	11,349,355.50	Min of Water Resources	8 weeks
33	06/09/2021	Procurement of Covid-19 Materials and Equipments Pri 1st Quarter Across the LGA's, Procurement of Covid-19 Materials and Equipments JSS 1st Quarter Across the LGA's procurement of Covid-19 Prim 2nd Quarter Across the LGA's Procurement of Covid-19 Materials and Equipments JSS 3rd Quarter Across LGA's Procurement of Covid-19 Materials and Equipments JSS 4th Quarter Across LGA's (2020 UBEC/SUBEB Intervention Projects) Across the State (Lot-42)	JEC/368/2021/VOL.I/28	Musfat General Invest & Merch Ltd	10,070,000.00	Min of Education	12 Weeks
34	24/06/2021	Renovation and Conversion of babura Old Community Centre to Basic Health Clinic Centre (BHC) in babura LGA	JEC/423/2021/VOL.I/8	Bakawa Multi Services Ltd	11,521,602.52	Min of Health	16 weeks
35	06/11/2021	Upgrading of maigatari Primary Health care centre to General Hospital	JEC/378/2021/VOL.I/6	A.A. Maikatako General Ent Ltd	193,797,733.00	Min of Health	5 Months
36	06/09/2021	Procurement of 3,076 Cartons of Ready to Use Therapeutic Food (RUTF)	JEC/349/2021/VOL.I/7	Muhabib Nigeria Ltd	105,199,200.00	Min of Health	4 weeks
37	06/09/2021	Rehabilitation/Upgrading of 14No. Conventional Boreholes to Solar at Yarda, Gareru, Yalo Gabas, Unguwar Jibrin, Kaugama Main, Marke Yamma and kandalari in Kaugama LGA and Mudiga, Tsagaiwa Sarawiya, Tsakuwawa, Alfa,Jamaga and Agufa in Miga LGA (Lot-4)	JEC/357/2021/VOL.I/8	Pullad Global Consult Ltd	73,372,136.25	Min of Water Resources	19 weeks
38	24/06/2021	Purchase of 1No. Toyota Hilux Operational Vehicle 2020 Model	JEC/426/2021/VOL.I/5	Baban Doki Gen Ent Nig Ltd	28,215,500.00	Min of Health	3 weeks
39	24/06/2021	Constr. Of Emergency Operation Centre at Isolation Centre at Danmasara in Dutse LGA	JEC/424/2021/VOL.I/5	Husna Constr. Nig Ltd	34,890,028.17	Min of Health	3 Months
40	07/12/2021	Constr. Of 20No. Hand Pump at Jaure, Unguwar Duna, Madaki, JICORAS, Garin Ganau, Melefe, Mara, Damfa, Dakata, Unguwar Toro Fulani, Sayawa Babban Gida, Tsallen Kuma(Walawa), Jan mutum, Gatuta fulani G/ma'ole, Gurfan Batali fulani, Unguwar naino, Danzago fulani, kawari fulani, jansa Na'ibi and yallada G/mai unguwa in babura LGA (Lot-1)	JEC/435/2021/VOL.I/6	M2 International Ltd	21,080,740.00	Min of Water Res	16weeks
41	07/12/2021	Upgrading and Conversion of 8No. Motorised Water supply schemes to Solar powered at Shafar, Chai-Chai Sabuwa, Digawar Hausawa, Waro, Gidan Dume, Amaguwa, Kyarama, Sankara and Dutse Ringim Zone	JEC/436/2021/VOL.I/8	Sims Global Resource Ltd	117,517,548.75	Min of Water Res	12 weeks
42	07/12/2021	Rehabilitation of 7No. Small towns water supply schemes at Dantuwo, Maimazari, Dangwanki, Madaka, Karshi, Galadi and Motoya in Gumel and Ringim Zone (Lot-3)	JEC/439/2021/VOL.I/9	Sims Global Resource Ltd	10,515,435.00	Min of Water Res	8 weeks
43	07/12/2021	Rehabilitation of 9No. Solar Converted Small Towns water supply schemes at Kafin Hausa and Six (8) Others (Dumadumin Kyaure, Kudai, Dansure, Daba, Sabon Gari takanebu, Dangyatim and Waza) (Lot-4)	JEC/440/2021/VOL.I/9	Sims Global Resource Ltd	5,530,875.00	Min of Water Res	8 weeks
44	07/12/2021	Rehabilitation of 22No. Small towns water supply Schemes at Sarawa, Galadimawa, Jodade, Fadawa, Matakuwa, Dawasa, Manaba, Shaunar Makera, kaziba, Kadugur, Abewa, tagadawai, Gafasar Haruna, Jama'ar Inusa, Tirakawa, Aska, Yandarman, Lufida, Ashura, Abdallawa, Kadira and Dumadumin Toka in Kafin Hausa and Guri LGA (Lot-1)	JEC/437/2021/VOL.I/9	Teemama Synergy Concept Nig Ltd	37,802,966.25	Min of Water Res	12 weeks

45	13/07/2021	Constr. Of 8No. Water Collection Point at Dogaji Bangore, kaura, Tsira da matarka, Gora Arewa, Jata Babba, Kankaleru, Darno and Kunkurawa in Ringim Constituency (Lot-41)	JEC/302/2021/VOL.I/19	Marb Engr Multy Serv Ltd	11,802,820.00	Min of Water Res	6 weeks
46	07/12/2021	Rehabilitation of 9No. Small Towns water Supply Schemes at Ruba, Zago, Tsagewa Karebale, Atafiyawa, Mele, Malkaderi, Maitsamiya, Limawa Mado and Atawame in Jahun and Gumel Zone (Lot-2)	JEC/438/2021/VOL.I/9	Dansara Integ Serv Ltd	13,379,073.75	Min of Water Res	8 weeks
47	07/12/2021	Rehabilitation of 4No. Small Town water supply schemes at Gambawa, Kila, Murden Kasa and Garin Addani in Kafin Hausa, Gwaram and Yankwashi LGA (Lot-2)	JEC/442/2021/VOL.I/8	Dansara Integ Serv Ltd	9,928,485.00	Min of Water Res	8 weeks
48	29/07/2021	Rehabilitation of 7No. Small Towns water supply schemes at Bagemu, damu, Jigawar Majema, Gangarar Hanware, General Hospital Babura, Shashatu and Bateli LGA of Ringim Zone (Lot-1)	JEC/441/2021/VOL.I/10	Dansara Integ Serv Ltd	9,614,692.50	Min of Water Res	8 weeks
49	23/08/2021	Upgrading of Kanya Primary Health Centre to General Hospital	JEC/463/2021/VOL.I/6	A.A Maikatako Gen Ent Ltd	188,422,551.11	Min of Health	20 weeks
50	08/11/2021	Supply and Distribution of (5,000 sets) of School Uniforms (5,000) sandal (194 pieces) of football and (194 pieces) of female handballs to Nomadic Schools Across the State	JEC/446/2021/VOL.I/7	313 Textile Nig Ltd	28,919,650.00	Nomadic	6 weeks
51	16/08/2021	Rehabilitation of Kazaure water works from Muhammad Ayuba Dam	JEC/447/2021/VOL.I/5	Marb Engineering Mult Serv Ltd	15,569,648.47	Min of Water Res	8 weeks
52	19/08/2021	Constr. Of 256No. Smart Single Pit Toilet Under Open Defecation Programme at Ringim, Hadejia, Kiri Kasamma and Malam Madori LGA	JEC/455/2021/VOL.I/7	Math Global Investment Ltd	40,328,695.13	Min of Water Res	12 weeks
53	08/11/2021	Procurement of 1No. Brand New Toyota Hilux (2019 Model Double Cabin 4X4 Manual Transmission Truck) with Insuranace	JEC/445/2021/VOL.I/5	Nushe Business Res Ltd	24,959,350.00	DPPMB	2 weeks
54	17/08/2021	Upgrading of Water Scheme to Solar Scheme at S/Tankarkar, Garki & Ringim	Jjec/454/2021/vol.1/5	sims global resources nig ltd	72,638,934.00	Min of Water Res	6 weeks
55	17/08/2021	Procurement of 10No Hybrid Inverters and Amoured Cable at New Market, Jigawar Sarki, Zai, Galadimawa and Galadanchi Solar Schemes in Dutse	JEC/453/2021/VOL.1/5	sims global resources nig ltd	6,946,609.68	Min of Water Res	4 weeks
56	21/09/2021	Constr. Of 2No. Water collection point at Tsannu Fulani and rauda Fulani in Yankwashi Constituency (Lot-43)	JEC/323/2021/VOL.I/17	Deetech Nig Ltd	4,046,559.00	Min of Water Res	4 weeks
57	13/09/2021	Constr. Of Solar Powered water scheme at Kankaren Shetima in maigatari constituency (Lot-9)	JEC/498/2021/VOL.I/10	Amm Manzo Nig Ltd	8,473,949.53	Min of Water Res	4 weeks
58	22/09/2021	Commissioning as Consultant for the Supervision of the Constr. Of Staff Quarters and Mechanical Electrical installation at New Specialist Hospital, Hadejia (Lot-4)	FGPC/22/2011/VOL.I/216	HAG Engineering Ltd	7,979,709.66	Min of Health	16 weeks
59	13/09/2021	Procurement ODF facilities in hadejia, malam madori Kiri Kasamma and Ringim LGA	JEC/488/2021/VOL.I/5	Slop Tech Eng Ltd	48,735,165.96	Min of Education	2 Weeks
60	13/09/3021	Constr. Of Borehole and Reticulation at Jicoras babura (Lot-15)	JEC/484/2021/VOL.I/15	Sims Global Res Ltd	19,999,738.60	Min of Education	12 Weeks
61	13/09/3021	Constr. Of Solar Powered water scheme at unguwar Alh. Dodo in Guri constituency (Lot-2)	JEC/491/2021/VOL.I/10	Amm Manzo Nig Ltd	8,473,949.53	Min of Water Res	4 weeks
62	13/09/3021	Constr. Of Solar powered water scheme at Dangolori in Birniwa Constituency (Lot-1)	JEC/490/2021/VOL.I/10	Amm Manzo Nig Ltd	8,473,949.53	Min of Water Res	4 weeks
63	14/09/2021	Constr. Of Solar Powered water scheme at Gamatan in Maigatari Constituency (Lot-11)	JEC/500/2021/VOL.I/10	Basic Five Drill and Constr Ltd	8,461,533.25	Min of Water Res	4 weeks
64	09/01/2021	Commissioning as consultant for the supervision of the Upgrading of kiyawa Primary Health care to General Hospital	FGPC/19/2019/VOL.I/23	Lines and Dimension Nig Ltd	3,247,242.18	Min of Health	16 weeks
65	09/01/2021	Commissioning as consultant for the supervision of the upgrading of maigatari Primary Health care to General Hospital	FGPC/59/2017/VOL.I/93	Curves and Straight Design Ltd	3,391,460.32	Min of Health	16 weeks
66	09/01/2021	Commissioning as consultant for the supervision of the upgrading of Karkarna Primary Health Care to General Hospital	FGPC/59/2017/VOL.I/86	Curves and Straight Design Ltd	3,487,820.09	Min of Health	16 weeks
67	28/09/2021	Procurement of Chemicals for the Control of termites and Bats in 42no. Senior Secondsrly School across the State	JEC/557/2021/VOL.1/6	Essence Wold Wide Services Ltd	10,728,946.00	Min of Education	2 Weeks

68	06/10/2021	Construction of 2no. Modified Health Posts at Gidan Maza and Gerawa Village in Rnigim Constituency (2020 Constituency Project)	JEC/560/2021/VOL.1/8	Allah Abin Dogara Enterprices Ltd	21,706,963.02	mins of health	3 Months
69	06/10/2021	Construction of modified Health post at Nafara Village in Kiyawa Constituency as 2020 Constituency project	JEC/562/2021/VOL.1/10	Gidan Adede Gen Ent	9,585,580.69	mins of health	3 Month
70	06/10/2021	Construction of Modified Health Posts at Tasawa Village in Kanya Constituency as 2020 Constituency project	JEC/564/2021/VOL.1/10	Deetch Nigeria Ltd	9,585,580.69	mins of health	3 Months
71	06/10/2021	Construction of Modified Health posts at Maifaru Village in Sule Tankarkar Constituency as 2020 Constituency Project	JEC/563/2021/Vol.1/10	Pullad Global Consult Ltd	9,585,580.69	Min of Health	3 Months
72	23/04/2021	Construction of 8no. Hand pump Borholes at Malkaderi Fulanin Gurinb, Maitsintsiya Fulani, Gamji Fulani, (G. Alhj. Dake). Medu fulani G/Bawa, Gayawa Tudun Fulani G/Musa, Magaji Fulani G/ Alhj. Wakili, Maijiruwa Fulani G/Mal. Hudu, and mai Aduwa Fulani G/mai Duna in Gagaraw Constituency (lot-8)	JEC/309/2021/VOL.1/17	Amm Manzo Nig Ltd	7,303,976.00	Mins of Water	6 weeks
73	14/09/2021	Construction of Solar powered water Scheme at Baldi in Sule Tankarkar Constituency (Lot-5)	JEC/494/2021/Vol.1/10	A.Y. H Investment Company Ltd	8,500,616.25	Mins of Water	4 weeks
74	15/10/2021	Consultant for the Supervision of the Phase II Construction works at New General Hospital Guri	JEC/59/2021/Vol.1/216	Pullad Global Consult Ltd	4,946,216.26	mins of health	6 month
75	15/10/2021	Upgrading and Conversion of 2no. Motorized Water Schemes To Solar Powered in Sule Tankarkar and Taura Local Government areas (AMANGA in Sule Tankarkar and Nahu in Taura)	JEC/575/2021.Vol.1/6	Dansara Integrated Services Ltd	28,311,025.31	Min of Water Res	3 Months
76	15/10/2021	Procurement of Summersible Pumps, Flexible Cables and Starter Panel Across the State	JEC/578/2021/Vol.1/4	Dansara Integrated Services Ltd	24,449,587.63	Min of Water Res	4 weeks
77	15/10/2021	Conversion of Motorized Pumps to Solar powered Schemes at Guri,Miga,and Kazaure towns	JEC/577/2021/Vol.1/4	SIMS Global Resources Ltd	54,610,900.32	Min of Water Res	6 weeks
78	15/10/2021	Upgrading and Conversion of 4no. Motorized Water Schemes to Solar powered at Taura, Maigatari, and Gwaram local Gov. areas (Kwalam and Kwalam WSSSRP in Taura, Balarabe in Maigatari and Jikas in Gwaram)	JEC/574/2021/Vol.1/6	Arrayan Ventures Global Ltd	52,758,903.75	Mins of Water	3 months
79	15/10/2021	Rehabilitation of Existing Water Supply Facilities in Gwaram Town	JEC/576/2021/Vol.1/4	SIMS Global Resources Ltd	24,432,884.90	Min of Water Res	4 weeks
80	15/10/2021	Upgrading and Conversion of 8no. Motorized Water Schemes to Solar powered in Gumel Zone (Bango, Takatsaba, Danladi, Gumel, Maifaru, Jeke, Dangwanki all in Sule Tankarkar and Danmanomi and Galadi in Maigatari)	JEC/573/2021/Vol.1/6	SIMS Global Resources Ltd	108,699,471.56	Mins of Water	4 months
81	30/12/2021	Const. of New Orthopedic Hospital at Gumel	JEC/851/2021/VOL.1/6	Babandoki Gen. Ent. Nig. LTD	1,311,249,202.50	Min of Health	16Months
		TOTAL EXPENDITURE			6,044,736,054.51		