

**JIGAWA STATE ESTIMATES, 2017**  
**CONSOLIDATED REVENUE AND EXPENDITURE POSITION**

Items	Budget Components	2016 Approved Estimates	2017 Approved Estimates	% Increase / Decrease	Proportion of Total Budget
<b>A</b>	<b>Estimated Recurrent Revenue</b>				
i.	Local revenue	14,067,000,000	12,439,000,000	-11.6%	9.6%
ii.	Statutory Allocation	33,340,000,000	38,504,000,000	15.5%	29.6%
iii.	Value Added Tax	11,355,000,000	9,404,000,000	-17.2%	7.2%
iv.	Local Govt Contribution for Primary / Nomadic Edu. P/Cost	16,787,000,000	15,480,000,000	-7.8%	11.9%
v.	Local Govt Funding (60%) Gunduma Deployed Staff	1,788,000,000	1,937,000,000	8.3%	1.5%
	<b>Total Recurrent Revenue</b>	<b>77,337,000,000</b>	<b>77,764,000,000</b>	<b>0.6%</b>	<b>59.9%</b>
	<b>Less:-</b>				
<b>B</b>	<b>Stabilization Fund</b>	<b>1,900,000,000</b>	<b>500,000,000</b>	<b>-73.7%</b>	<b>0.4%</b>
<b>C</b>	<b>Retained Revenue (A-B)</b>	<b>75,437,000,000</b>	<b>77,264,000,000</b>	<b>2.4%</b>	<b>59.5%</b>
<b>D</b>	<b>Consolidated Revenue Fund Charges</b>	<b>5,215,000,000</b>	<b>5,760,000,000</b>	<b>10.5%</b>	<b>4.4%</b>
E.i.	Personnel Costs (LEAs Inclusive)	39,070,000,000	37,577,000,000	-3.8%	28.9%
E.ii.	Overhead Costs	18,693,000,000	18,159,000,000	-2.9%	14.0%
E.iii.	Contingency Fund	542,000,000	388,000,000	-28.4%	0.3%
	<b>Total Recurrent Expenditure (B+D+E)</b>	<b>63,520,000,000</b>	<b>61,884,000,000</b>	<b>-2.6%</b>	<b>47.7%</b>
<b>F</b>	<b>Rec. Budget Surplus (Transfer to Capital Dev. Fund) - {A-[B+D+E]}</b>	<b>11,917,000,000</b>	<b>15,380,000,000</b>	<b>29.1%</b>	<b>11.8%</b>
<b>G</b>	<b>Estimated Capital Receipts</b>				
i.	Transfer from General Reserves	20,160,000,000	19,776,000,000	-1.9%	15.2%
ii.	Internal Loans	12,000,000,000	4,400,000,000	-63.3%	3.4%
iii.	External Loans	2,000,000,000	4,750,000,000	137.5%	3.7%
iv.	Other Miscellaneous Capital Receipts	1,930,000,000	1,492,000,000	-22.7%	1.1%
v.	Grants & Reimbursements	23,803,000,000	21,688,000,000	-8.9%	16.7%
	<b>Total Capital Receipts</b>	<b>59,893,000,000</b>	<b>52,106,000,000</b>	<b>-13.0%</b>	<b>40.1%</b>
<b>H</b>	<b>Total Capital Development Fund (F+G)</b>	<b>71,810,000,000</b>	<b>67,486,000,000</b>	<b>-6.0%</b>	<b>52.0%</b>
<b>I</b>	<b>Total Expected Revenue (A+H)</b>	<b>137,230,000,000</b>	<b>129,870,000,000</b>	<b>-5.4%</b>	<b>100.0%</b>
<b>J</b>	<b>Total Estimated Expenditure</b>				
i.	Recurrent Expenditure	62,978,000,000	61,496,000,000	-2.4%	47.4%
ii.	Capital Expenditure	71,810,000,000	67,486,000,000	-6.0%	52.0%
iii.	Stabilization and Contingency Funds	2,442,000,000	888,000,000	-63.6%	0.7%
	<b>Total Budget Size</b>	<b>137,230,000,000</b>	<b>129,870,000,000</b>	<b>-5.4%</b>	<b>100.0%</b>
<b>K</b>	<b>Total Expected Surplus/Deficit</b>	<b>-</b>	<b>-</b>		