



JIGAWA STATE OF NIGERIA

STATE APPROPRIATION LAW

LAW NO. 04, 2020

A LAW TO APPROPRIATE THE SUM OF ONE HUNDRED AND FIFTY SIX BILLION, FIVE HUNDRED AND EIGHTY EIGHT MILLION NAIRA ONLY (N156,588,000,000) FOR THE SERVICES OF THE GOVERNMENT OF JIGAWA STATE OF NIGERIA FOR THE PERIOD OF 1st JANUARY TO 31st DECEMBER, 2021.

ENACTED BY the Jigawa State House of Assembly:

1. Citation and Commencement.

This Law may be cited as State Appropriation Law, Law No. 04, 2020 and shall come into operation on the 1st day of January, 2021

2. Issue and Appropriation of N156,588,000,000

- 1) The Accountant General of Jigawa State may on the warrant signed by the Governor, pay out of the Consolidated Revenue Funds of the State during the period ending 31st December, 2021 the sum specified by warrant not exceeding the aggregate sum of One Hundred and Fifty Six Billion, Five Hundred and Eighty Eight Million Naira being the total amounts set forth opposite each of the code of the Schedule to this Law.
- 2) The said sum shall be appropriated for the purposes and in the manner set out in the schedule to this Law.

3. Lapsing of Un-Issued Amount.

The money granted by this Law are provided for the services in respect of which money will become payable within the quarter ending 31st December, 2021 and any balance thereof un-issued on the said 31st December, 2021 shall lapse and shall not be available for making any payment in the subsequent month. This is brought pursuant to section 121 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).

This printed impression has been compared by me with the bill which has been passed by the Jigawa State House of Assembly and found by me to be a true and correctly printed copy of the said bill.



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BR. MUSA ALIYU ABUBAKAR
Clerk to the House.

Assented to by me, this.....^{15th}.....Day of ^{December}.....2020



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MUHAMMAD BADARU ABUBAKAR, Mni, MON.
Governor of Jigawa State

Jigawa State Government of Nigeria
2021 Consolidated (Approved) Budget Summary by Function (COFOG)

S/N	Item Description	2021 Approved Estimates
Receipts:		
1	Statutory Allocation	40,310,000,000
2	Share of VAT	18,990,000,000
3	Excess Crude Oil Revenue	3,600,000,000
4	Independent Revenue - General	51,641,300,000
5	Aids & Grants	4,970,500,000
6	Capital Receipts	33,476,200,000
	Total Receipts	152,988,000,000
Expenditure		
1	A. Recurrent Debt	
2	Internal Public Debts - Interest	1,300,000,000
3	Internal Public Debts - Principal	1,077,000,000
4	Contractual Liabilities	1,247,000,000
5	External Public Debts (Principal and Interest Deductions)	376,000,000
	Total Recurrent Debt	4,000,000,000
A. Recurrent Non-Debt		
1	Personnel Cost	46,137,706,000
2	CRF Charges - Statutory Office Holder's Salaries	1,585,294,000
3	CRF Charges - Pension & Gratuities	700,000,000
4	Overhead & Other Recurrent Cost	25,425,100,000
	Total Recurrent Non-Debt	73,848,100,000
	Total Recurrent Expenditure	77,848,100,000
C. Capital Expenditure Based on Functions		
1	GENERAL PUBLIC SERVICES	2,684,201,000
2	PUBLIC ORDER AND SAFETY	788,000,000
3	ECONOMIC AFFAIRS	29,452,930,000
4	ENVIRONMENTAL PROTECTION	1,741,300,000
5	HOUSING AND COMMUNITY AMENITIES	8,142,175,000
6	HEALTH	11,437,100,000
7	RECREATION, CULTURE AND RELIGION	2,042,614,000
8	EDUCATION	20,764,080,000
9	SOCIAL PROTECTION	1,687,500,000
	Total Capital Expenditure	78,739,900,000
	Total Budget Size	156,588,000,000
	Budget Surplus/(Deficit)	3,600,000,000
Financing of Budget by Borrowing		
1	Internal Loans	10t
2	External Loans	3,600,000,000
	Total Loans	3,600,000,000
	Closing Balance	-

Jigawa State Government of Nigeria
2021 Consolidated (Approved) Budget Summary by Sector

S/N	Item Description	2021 Approved Estimates
Receipts:		
1	Statutory Allocation	40,310,000,000
2	Share of VAT	18,990,000,000
3	Excess Crude Oil Revenue	3,600,000,000
4	Independent Revenue - General	51,641,300,000
5	Aids & Grants	4,970,500,000
6	Capital Receipts	33,476,200,000
Total Receipts		152,988,000,000
Expenditure		
A. Recurrent Debt		
1	Internal Public Debts - Interest	1,300,000,000
2	Internal Public Debts - Principal	1,077,000,000
3	Contractual Liabilities	1,247,000,000
4	External Public Debts (Principal and Interest Deductions)	376,000,000
Total Recurrent Debt		4,000,000,000
A. Recurrent Non-Debt		
1	Personnel Cost	46,137,706,000
2	CRF Charges - Statutory Office Holder's Salaries	1,585,294,000
3	CRF Charges - Pension & Gratuities	700,000,000
4	Overhead & Other Recurrent Cost	25,425,100,000
Total Recurrent Non-Debt		73,848,100,000
Total Recurrent Expenditure		77,848,100,000
C. Capital Expenditure Based on Sectors		
1	Administrative	3,276,000,000
2	Economic	38,661,306,000
3	Law & Justice	872,000,000
4	Social	35,930,594,000
Total Capital Expenditure		78,739,900,000
Total Budget Size		156,588,000,000
Budget Surplus/(Deficit)		3,600,000,000
Financing of Budget by Borrowing		
1	Internal Loans	10t
2	External Loans	3,600,000,000
Total Loans		3,600,000,000
Closing Balance		-

Jigawa State Government of Nigeria
2021 Consolidated (Approved) Budget Summary by Program

S/N	Item Description	2021 Approved Estimates
	Receipts:	
1	Opening Balance	
2	Receipts:	
3	Statutory Allocation	40,310,000,000
4	Share of VAT	18,990,000,000
5	Excess Crude Oil Revenue	3,600,000,000
6	Independent Revenue - General	51,641,300,000
7	Aids & Grants	4,970,500,000
8	Capital Receipts	33,476,200,000
	Total Receipts	152,988,000,000
	Expenditure	
1	A. Recurrent Debt	
2	Internal Public Debts - Interest	1,300,000,000
3	Internal Public Debts - Principal	1,077,000,000
4	Contractual Liabilities	1,247,000,000
5	External Public Debts (Principal and Interest Deductions)	376,000,000
	Total Recurrent Debt	4,000,000,000
	A. Recurrent Non-Debt	
1	Personnel Cost	46,137,706,000
2	CRF Charges - Statutory Office Holder's Salaries	1,585,294,000
3	CRF Charges - Pension & Gratuities	700,000,000
4	Overhead & Other Recurrent Cost	25,425,100,000
	Total Recurrent Non-Debt	73,848,100,000
24	Total Recurrent Expenditure	77,848,100,000
	C. Capital Expenditure Based on Programmes	
1	Governance and Institutional Reform Programs	1,254,201,000
2	General Administrative Support Services	1,501,000,000
3	Societal Re-orientation	1,825,000,000
4	Agricultural Development, Research and Extension Services	9,635,500,000
5	Agricultural Mechanization, Supplies & Crop Production	1,267,000,000
6	Livestock, Fisheries & Poultry Development	631,680,000
7	Irrigation Development Programme	100,000,000
8	Micro, Small, Medium Scale Enterprises & Entrepreneurship Development	2,076,410,000
9	Economic Empowerment & Poverty Reduction Programmes	1,114,560,000
10	Solid Minerals Development	51,300,000
11	Tourism Promotion Programmes	12,000,000
12	Investment Promotion and Mobilization	682,580,000
13	Power Generation & Electrification Programme	687,100,000
14	Roads Infrastructure Development and Maintenance	12,355,800,000
15	Rural Roads Development and Maintenance	590,000,000
16	Transport Development	230,000,000
17	Rural Water Supply and Sanitation Programmes	2,522,000,000
18	Small Towns Water Supply Programmes	2,233,000,000

Jigawa State Government of Nigeria
2021 Consolidated (Approved) Budget Summary by Program

S/N	Item Description	2021 Approved Estimates
19	Urban Water Supply Programmes	623,600,000
20	Regional Water Schemes, Dams and Hydrological Structures	569,100,000
21	Public Mass Housing / Estate Development	357,800,000
22	Government Staff Housing Projects	195,000,000
23	Community Development Support	2,000,000
24	Town-Planning & Urban Development Control	940,675,000
25	Land Administration	699,000,000
26	Flood and Erosion Control	1,669,300,000
27	Development and Maintenance of Judicial Buildings	627,000,000
28	Access to Justice Supports and Interventions	60,000,000
29	Universal Basic Education Programme	9,991,393,000
30	Senior Secondary Education	3,157,464,000
31	Tertiary Education	6,612,421,000
32	Non-formal and Mass Education Programme	130,500,000
33	Primary Health Care, Maternal & Child Health Care Programme	2,166,000,000
34	Disease Control Programme	431,000,000
35	Secondary Health Care, Hospital Services, Drugs and Medical Supplies	8,820,100,000
36	Human Resource for Health Development	882,302,000
37	Social Welfare Development and Rehabilitation	1,687,500,000
38	Women and Social Development	10,000,000
39	Information Dissemination, Mobilization and Societal Re-orientation	150,014,000
40	Youths and Sports Development	67,600,000
41	Alternative Energy Programmes	15,000,000
42	Forest / Shelter Belts Development	59,000,000
43	Nature Conservation and Bio-diversity	47,000,000
Total Capital Expenditure		78,739,900,000
Total Budget Size		156,588,000,000
Budget Surplus/(Deficit)		3,600,000,000
Financing of Budget by Borrowing		
1	Internal Loans	10t
2	External Loans	3,600,000,000
Total Loans		3,600,000,000
Closing Balance		-

Jigawa State Government of Nigeria
2021 Appropriation Schedule - Recurrent Expenditure Estimates

S/N	Administrative Code	Item Description	2021 Approved Recurrent Expenditure Estimates		
			Personnel Cost	Other Recurrent Expenditure	Total
		Consolidated Estimates	48,423,000,000	29,425,100,000	77,848,100,000
1	11100100101	Government House	40,400,000	720,000,000	760,400,000
2	11100100201	Deputy Governor's Office	12,200,000	290,000,000	302,200,000
3	11100100300	Directorate of Protocol	3,900,000	170,000,000	173,900,000
4	11100100400	Due Process & Project Monitoring Bureau	40,720,000	58,000,000	98,720,000
5	11100100700	Pilgrim Welfare Agency	41,920,000	350,000,000	391,920,000
6	11100800100	State Emergency Management Agency	19,800,000	70,000,000	89,800,000
7	11101300100	Administration & Finance Directorate	328,800,000	412,500,000	741,300,000
8	11101300101	SSG's Office - Governor & Deputy Governor (CRFC)	16,260,000	-	16,260,000
9	11101300200	Liaison Office Kaduna	6,590,000	4,250,000	10,840,000
10	11101300300	Liaison Office Lagos	4,590,000	11,000,000	15,590,000
11	11101300400	Liaison Office Kano	-	1,440,000	1,440,000
12	11101300500	Liaison Office Abuja	5,960,000	33,000,000	38,960,000
13	11101300600	Chieftaincy & Religious Affairs Department	34,000,000	140,000,000	174,000,000
14	11101400100	Research, Evaluation & Political Affairs Directorate	5,200,000	58,000,000	63,200,000
15	11101800100	Special Service Directorate	29,200,000	820,000,000	849,200,000
16	11101800200	Council Affairs Department	476,000	10,800,000	11,276,000
17	11200100100	State House of Assembly	1,049,000,000	2,334,000,000	3,383,000,000
18	11200100115	Assembly Service Commission	25,328,000	20,000,000	45,328,000
19	12500100100	Office of the Head of State Civil Service	200,000,000	267,000,000	467,000,000
20	12500100200	Establishment and Service Matters Directorate	543,400,000	7,200,000	550,600,000
21	12500100300	Manpower Development and Training Directorate	-	70,000,000	70,000,000
22	12500100400	Directorate of Salary and Pension Administration	323,900,000	7,200,000	331,100,000
23	12500100406	State Pension	700,000,000	-	700,000,000
24	12500100500	Manpower Development Institute	46,000,000	77,600,000	123,600,000
25	12500100600	Guidance and Counselling Department	1,980,000	25,000,000	26,980,000
26	14000100100	Office of the Auditor General	69,500,000	20,200,000	89,700,000
27	14000100101	State Auditor General (CRFC)	5,428,000	-	5,428,000
28	14000200100	Directorate of Local Government Audit	77,700,000	146,300,000	224,000,000
29	14000200101	Office of the Auditor General Local Govt. Audit (CRFC)	5,428,000	-	5,428,000
30	14700100100	Civil Service Commission	8,848,000	12,400,000	21,248,000
31	14700100101	Office of the Chairman and Members CSC (CRFC)	16,518,000	-	16,518,000
32	14700200100	Local Government Service Commission	5,000,000	483,000,000	488,000,000
33	14700200101	Office of the Chairman and Members LCSC (CRFC)	21,330,000	-	21,330,000
34	14800100100	State Independent Electoral Commission	9,810,000	623,000,000	632,810,000
35	14800100101	Office of the SIEC Chairman and Members (CRFC)	42,268,000	-	42,268,000
36	21500100100	Ministry of Agriculture & Natural Resources	356,000,000	19,200,000	375,200,000
37	21502102100	Jigawa State Agricultural Research Institute	110,000,000	4,200,000	114,200,000
38	21510200100	Jigawa State Agricultural & Rural Dev. Authority	413,000,000	12,800,000	425,800,000
39	21511511500	Farmers And Herdsman Board	-	3,600,000	3,600,000
40	22000100100	Ministry of Finance & Economic Planning	375,000,000	2,414,165,000	2,789,165,000
41	22000300100	Budget and Economic Planning Directorate	39,400,000	24,582,000	63,982,000
42	22000300103	Office of the Perm. Sec. (Contingency Fund Provision)	-	2,457,700,000	2,457,700,000
43	22000300200	Economic Planning Board	3,060,000	18,000,000	21,060,000

Jigawa State Government of Nigeria
2021 Appropriation Schedule - Recurrent Expenditure Estimates

S/N	Administrative Code	Item Description	2021 Approved Recurrent Expenditure Estimates		
			Personnel Cost	Other Recurrent Expenditure	Total
44	22000700100	Office of the Accountant General	1,400,000,000	20,000,000	1,420,000,000
45	22000700101	Accountant General Office (CRFC)	5,428,000	53,339,000	58,767,000
46	22000700107	Treasury Department (Stabilization Fund Provision)	-	300,000,000	300,000,000
47	22000700110	Debt Management Unit	-	4,000,000,000	4,000,000,000
48	22000800100	State Internal Revenue Service	138,881,000	40,800,000	179,681,000
49	22000800101	Office of the Chairman Board of Internal Revenue (CRFC)	5,430,000	-	5,430,000
50	22001200100	Jigawa State Bureau of Statistics	16,646,000	6,000,000	22,646,000
51	22200100100	Ministry of Commerce, Industries and Co-operatives	76,600,000	10,900,000	87,500,000
52	22200100200	Mineral Resources Development Agency	11,300,000	2,400,000	13,700,000
53	22200100300	State Investment Promotion Agency	9,040,000	18,000,000	27,040,000
54	22700600100	Directorate of Economic Empowerment	74,000,000	6,000,000	80,000,000
55	23400100100	Ministry of Works & Transport	174,000,000	1,330,000,000	1,504,000,000
56	23400400100	Jigawa Roads Maintenance Agency	13,024,000	14,200,000	27,224,000
57	23400800300	Rural Electricity Board	27,973,000	200,000,000	227,973,000
58	23400900100	Fire Service Directorate	90,000,000	7,200,000	97,200,000
59	25200100100	Ministry of Water Resources	17,612,000	1,160,000,000	1,177,612,000
60	25210200100	Jigawa state Water Board	193,000,000	30,000,000	223,000,000
61	25210300100	Rural Water Supply and Sanitation Agency	34,961,000	7,200,000	42,161,000
62	25210400100	Small Town Water Supply Agency	260,000,000	14,000,000	274,000,000
63	26000100100	Min. of Lands, Housing, Urban & Regional Planning Dev.	83,800,000	14,400,000	98,200,000
64	26000200100	Jigawa State Housing Authority	12,300,000	13,000,000	25,300,000
65	26000300100	Urban Development Board	64,900,000	17,400,000	82,300,000
66	26000400100	Dutse Capital Development Authority (DCDA)	94,400,000	44,000,000	138,400,000
67	31800500100	High Court of Justice	525,000,000	180,000,000	705,000,000
68	31800600100	Sharia Court of Appeal	832,518,000	120,000,000	952,518,000
69	31801100100	Judicial Service Commission	91,900,000	40,000,000	131,900,000
70	32600100100	Ministry of Justice	158,600,000	80,000,000	238,600,000
71	32600200200	Justice Sector and Law Reform Commission	22,800,000	6,000,000	28,800,000
72	51400100100	Ministry of Women Affairs & Social Development	54,000,000	11,200,000	65,200,000
73	51400100200	Jigawa State Rehabilitation Board	277,300,000	600,000,000	877,300,000
74	51700100100	Ministry of Education, Science & Technology	4,669,000,000	1,947,400,000	6,616,400,000
75	51700100200	State Educational Inspectorate & Monitoring Unit	2,259,000	18,000,000	20,259,000
76	51700300100	State Universal Basic Education Board	220,800,000	691,000,000	911,800,000
77	51700300103	Inspectorate Headquarters & Zones	227,000,000	-	227,000,000
78	51700400100	Local Education Authority	19,600,000,000	-	19,600,000,000
79	51700800100	Library Board	57,100,000	3,000,000	60,100,000
80	51701000100	Agency for Mass Education	86,400,000	5,400,000	91,800,000
81	51701100100	Nomadic Education Agency	550,000,000	18,000,000	568,000,000
82	51701800100	Jigawa State Polytechnic	595,080,000	100,000,000	695,080,000
83	51701800200	Bilyaminu Usman Polytechnic Hadejia	440,000,000	70,000,000	510,000,000
84	51701900100	Jigawa State College of Education	1,220,000,000	120,000,000	1,340,000,000
85	51702100100	Sule Lamido University	1,006,000,000	454,500,000	1,460,500,000

Jigawa State Government of Nigeria
2021 Appropriation Schedule - Recurrent Expenditure Estimates

S/N	Administrative Code	Item Description	2021 Approved Recurrent Expenditure Estimates		
			Personnel Cost	Other Recurrent Expenditure	Total
86	51705500100	Science & Technical Education Board	665,890,000	410,000,000	1,075,890,000
87	51705600100	Jigawa State Scholarship Board	4,700,000	1,103,000,000	1,107,700,000
88	51705600200	Dutse Model / Capital School	178,000,000	105,000,000	283,000,000
89	51706000100	Jigawa State College of Education and Legal Studies	452,000,000	115,000,000	567,000,000
90	51706100100	Institute of Information Technology	279,000,000	178,000,000	457,000,000
91	51706300100	Islamic Education Bureau	977,700,000	470,000,000	1,447,700,000
92	51706400100	Bamaina Academy	18,900,000	6,000,000	24,900,000
93	51706500100	Jigawa State College of Remedial Studies	36,440,000	18,500,000	54,940,000
94	52100100100	Ministry of Health	814,588,000	291,050,000	1,105,638,000
95	52100100109	JIMSO (Procurement & Supply)	-	1,500,000,000	1,500,000,000
96	52100100110	Babura General Hospital	234,000,000	19,560,000	253,560,000
97	52100100111	Bimin Kudu General Hospital	462,000,000	17,100,000	479,100,000
98	52100100112	Birmiwa General Hospital	166,000,000	11,000,000	177,000,000
99	52100100113	Dutse General Hospital	556,000,000	71,230,000	627,230,000
100	52100100114	Gumel General Hospital	382,000,000	42,680,000	424,680,000
101	52100100115	Gwaram Cottage Hospital	139,000,000	11,300,000	150,300,000
102	52100100116	Hadejia General Hospital	678,000,000	66,098,000	744,098,000
103	52100100117	Hadejia Tuberculosis and Leprosy Hospital	52,200,000	7,366,000	59,566,000
104	52100100118	Jahun General Hospital	310,000,000	26,420,000	336,420,000
105	52100100119	Kafin Hausa (Bulangu) Cottage Hospital	107,800,000	10,800,000	118,600,000
106	52100100120	Kafin Hausa General Hospital	153,179,000	23,000,000	176,179,000
107	52100100121	Kazaure General Hospital	414,000,000	33,000,000	447,000,000
108	52100100122	Kazaure Psychiatric Hospital	95,700,000	6,200,000	101,900,000
109	52100100123	Ringim General Hospital	176,464,000	31,600,000	208,064,000
110	52100200100	Jigawa State Agency for the Control of AIDS	-	1,440,000	1,440,000
111	52100300100	Primary Health Care Development Agency	79,650,000	147,000,000	226,650,000
112	52110400103	Office of the Provost College of Nursing & Midwifery	-	58,000,000	58,000,000
113	52110400107	School of Nursing Bimin Kudu	343,000,000	38,200,000	381,200,000
114	52110400108	School of Midwifery Bimin Kudu	-	32,000,000	32,000,000
115	52110400109	School of Nursing Hadejia	30,700,000	9,000,000	39,700,000
116	52110400110	School of Midwifery Babura	-	6,000,000	6,000,000
117	52110600100	School of Health Technology	158,000,000	70,300,000	228,300,000
118	52111600100	Rasheed Shekoni Specialist Hospital	978,100,000	76,800,000	1,054,900,000
119	52111700100	Jigawa Contributory Health Care Mgt Agency (JICHMA)	20,000,000	12,000,000	32,000,000
120	52300100100	Ministry of Information Youths, Sports and Culture	107,200,000	48,380,000	155,580,000
121	52300200100	History and Culture Bureau	22,000,000	9,600,000	31,600,000
122	52300300100	Jigawa State Television	68,400,000	22,000,000	90,400,000
123	52300400100	Jigawa State Broadcasting Corporation (Radio)	99,900,000	23,000,000	122,900,000
124	52300500100	Jigawa State Printing Press	-	7,200,000	7,200,000
125	52300700100	Jigawa State Sports Council	121,000,000	110,600,000	231,600,000
126	53500100100	Ministry of Environment	134,340,000	10,400,000	144,740,000
127	53501600100	Jigawa State Environmental Protection Agency (JISEPA)	366,000,000	38,000,000	404,000,000
128	53505600100	Alternative Energy Agency	4,183,000	1,800,000	5,983,000
129	55100100100	Ministry Of Local Government	60,000,000	160,000,000	220,000,000