

JIGAWA STATE FINANCIAL REPORT, 2017
CASH FLOW STATEMENT
AS AT DECEMBER 31, 2017

NOTES		2017 (JAN.-DEC.) N	2016 (JAN.-DEC.) N
	<u>Receipts</u>		
1	Internally Generated revenue (Less Dividends Received)	9,859,445,279.71	9,425,602,373.11
2	Statutory Allocation	31,638,752,297.13	22,812,364,291.78
3	Value Added Tax	11,290,404,232.93	9,279,657,709.77
4	Special Release (Primary Education Financing)	14,801,287,583.40	14,316,870,414.93
5	Local Government 60% Primary Health Care Development Agency Staff Cost	1,187,498,492.98	1,553,435,577.79
6	Other Miscellaneous Receipt From the Federation Account (Paris Club)	14,215,333,413.52	13,220,260,074.57
7	Capital Grants, Contribution & Reimbursements	12,544,373,237.30	4,612,305,415.99
8	Other Capital Receipts	8,617,556,686.92	5,115,892,298.22
9	Other Receipts & Deposits with Government	44,501,017.27	39,617,284.68
	Total Receipts	104,199,152,241.16	80,376,005,440.84
	<u>Payments</u>		
10	Personnel Emoluments	(36,623,413,779.40)	(35,526,431,533.23)
11	Pension and Gratuities	(2,086,521,163.70)	(1,527,053,548.58)
12	Consolidated Revenue Fund Charges	(1,594,567,914.78)	(1,925,766,623.97)
13	Overhead Cost	(15,591,608,391.83)	(11,452,907,762.11)
14	Grants and Contributions General	(1,478,145,286.63)	(301,600,246.00)
15	Miscellaneous	(619,528,627.28)	(445,128,950.48)
16	Others of General Nature	(80,662,080.98)	(22,430,390.00)
	Total Payments	(58,074,447,244.60)	(51,201,319,054.37)
A	Net Cash Flow from Operation Activities	46,124,704,996.56	29,174,686,386.47
	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
17	Purchase/Construction of Assets	(59,339,421,867.19)	(26,620,410,796.91)
17.1	Economic Development Programmes	(32,360,445,240.08)	
17.2	Social Development Programmes	(22,561,030,999.73)	
17.3	Regional Development Programmes	(2,056,068,751.88)	
17.4	General Administrative Services & Programmes	(2,361,876,875.50)	
B	Net Cash Flow from Investing Activities	(59,339,421,867.19)	(26,620,410,796.91)
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
18	Proceeds from Borrowing - Internal	9,255,000,000.00	8,614,000,000.00
19	Proceeds from Borrowing = External	1,391,775,231.22	28,218,275.23
20	Dividends Received	224,055.72	172,210.69
21	Public Debt Charges (Loan Repayments)	(1,915,899,075.12)	(1,554,031,086.07)
C	Net Cash Flow Financing Activities	8,731,100,211.82	7,088,359,399.85
	Net Increase/(Decrease) in Cash & Its Equivalent (A+B+C)	(4,483,616,658.81)	9,642,634,989.41
	Cash & Its Equivalent at January 1st	24,632,679,337.62	14,990,044,348.21
	Cash & its Equivalent at December 31st	20,149,062,678.81	24,632,679,337.62

The Accompanied Notes are Integral Part of the Accounts

JIGAWA STATE FINANCIAL REPORT, 2017
STATEMENT OF ASSETS AND LIABILITIES
AS AT DECEMBER 31, 2017

NOTES		2017 (JAN - DEC.) N	2016 (JAN - DEC.) N
	<u>ASSETS</u>		
A	<u>Liquid Assets</u>		
22	Cash	4,366,158,212.18	4,020,392,515.75
23	Bank	13,046,093,842.89	19,130,223,593.16
24	Other Cash Holdings (Short Term Loans)	3,497,326,247.45	1,482,063,228.71
	Total Liquid Assets	20,909,578,302.52	24,632,679,337.62
B	<u>Investments</u>		
25	Ministry of Finance Incorporated	958,100,681.87	1,372,272,324.99
26	Investments in Government Owned Companies	2,074,318,666.62	2,074,318,666.62
27	Advances	1,670,971,282.63	1,870,971,282.63
	Total Investments	4,703,390,631.12	5,317,562,274.24
	TOTAL ASSETS (A+B)	25,612,968,933.64	29,950,241,611.86
C	<u>LIABILITIES</u>		
	Consolidated Revenue Fund	9,910,993,840.59	19,839,223,342.61
	Capital Development Fund	14,312,562,422.43	8,832,012,571.23
28	Treasury Clearance Accounts (Including Suppliers and Contractors)	1,389,412,670.62	1,279,005,698.02
	Total Liabilities	25,612,968,933.64	29,950,241,611.86
	<u>External & Internal Loans (Included in CDF)</u>		
18	Internal Loans	9,255,000,000.00	8,614,000,000.00
19	External Loans	1,391,775,231.22	28,218,275.23
	Total External & Internal Loans	10,646,775,231.22	8,642,218,275.23

The Accompanied Notes are Integral Part of the Accounts

JIGAWA STATE FINANCIAL REPORT, 2017
STATEMENT OF CONSOLIDATED REVENUE FUND
AS AT DECEMBER 31, 2017

NOTES	ORGANISATION/SUB - ORGANISATION	2017 REVISED ESTIMATES N	2017 ACTUALS (JAN. - DEC.) N	INDEX %	VARIANCE N	2016 ACTUALS (JAN. - DEC.) N
A	OPENING BALANCE		19,839,223,342.61			11,025,320,045.50
1.0	ADD: REVENUE(INCOME)					
1.1	State Taxes	2,993,000,000.00	1,938,559,462.40	64.77	(1,054,440,537.60)	1,840,357,272.45
1.2	Licenses General	48,500,000.00	32,937,545.00	67.91	(15,562,455.00)	45,388,892.45
1.3	Fine And Fees	1,269,038,000.00	869,160,878.83	68.49	(399,877,121.17)	631,289,633.49
1.4	Earning And Sales	1,992,618,000.00	316,678,216.21	15.89	(1,675,939,783.79)	277,867,137.08
1.5	Rent On Land & Government Property	30,500,000.00	26,048,850.50	85.41	(4,451,149.50)	15,232,362.57
1.6	Interest And Loan Repayments	2,613,200,000.00	3,061,523,000.30	117.16	448,323,000.30	2,568,652,396.50
1.7	Recurrent Grants And Reimbursements	2,688,144,000.00	3,384,515,743.74	125.91	696,371,743.74	2,827,287,886.24
1.8	Miscellaneous Recurrent Revenue	804,000,000.00	230,021,582.73	28.61	(573,978,417.27)	1,219,526,792.56
B	Total for IGR	12,439,000,000.00	9,859,445,279.71	79.26	(2,579,554,720.29)	9,425,602,373.34
2	Statutory Allocation	38,504,000,000.00	31,638,752,297.13	82.17	(6,865,247,702.87)	22,812,364,291.78
3	Value Added Tax	9,404,000,000.00	11,290,404,232.93	120.06	1,886,404,232.93	9,279,657,709.77
4	Special Releases (primary Education Financing)	15,480,000,000.00	14,801,287,583.40	95.62	(678,712,416.60)	14,316,870,414.93
5	Local Government 60% Primary Health Care Development Agency Staff Cost	1,937,000,000.00	1,187,498,492.98	61.31	(749,501,507.02)	1,553,435,577.79
6	Other Miscellaneous Receipts (Paris Club)		14,215,333,413.52			13,220,260,074.57
C	Total for Other Revenue Sources	65,325,000,000.00	73,133,276,019.96	111.95	8,768,689,647.62	61,182,588,068.84
D	TOTAL REVENUE (B+C)	77,764,000,000.00	82,992,721,299.67	106.72	6,189,134,927.33	70,608,190,442.18
	LESS: EXPENDITURE					
10	Personnel Cost	37,577,000,000.00	(36,623,413,779.40)	97.48	953,586,220.60	(35,526,431,533.23)
11	Pension and Gratuities	2,075,000,000.00	(2,086,521,163.70)	100.6	(11,521,163.70)	(1,527,053,548.58)
12	Consolidated Revenue Fund Charges	2,043,800,000.00	(1,594,567,914.78)	78.02	449,232,085.22	(1,925,766,623.97)
13	Overhead Cost	15,800,146,000.00	(15,591,608,391.83)	98.68	208,537,608.17	(11,452,907,762.11)
21	Public Debt Charges	3,540,000,000.00	(1,915,899,075.12)	56.11	1,553,806,315.05	(1,554,031,086.07)
14	Grants and Contributions General	914,554,000.00	(1,478,145,286.63)	161.6	(563,591,286.63)	(301,600,246.00)
15	Miscellaneous Expenses	433,500,000.00	(619,528,627.28)	142.9	(186,028,627.28)	(445,128,950.48)
E	TOTAL EXPENDITURE	62,384,000,000.00	(59,909,684,238.74)	96.15	2,404,021,151.43	(52,732,919,750.44)
F	OPERATING BALANCE (A+D-E)	15,380,000,000.00	42,922,260,403.54	279.08	(27,542,260,403.54)	28,900,590,737.24
	APPROPRIATIONS/TRANSFER S					
29	Capital Development Fund	15,380,000,000.00	33,011,266,562.95	214.6376	17,631,266,562.95	9,061,367,394.63
G	Total Transfers	15,380,000,000.00	33,011,266,562.95	214.64	17,631,266,562.95	9,061,367,394.63
H	CLOSING BALANCE (F-G)		9,910,993,840.59			19,839,223,342.61

The Accompanied Notes are Integral Part of the Accounts

JIGAWA STATE FINANCIAL REPORT, 2017
STATEMENT OF CAPITAL DEVELOPMENT FUND
AS AT DECEMBER 31, 2017

NOTES	DESCRIPTION	2017 REVISED ESTIMATES N	2017 ACTUALS (JAN. - DEC.) N	INDEX %	VARIANCE N	2016 ACTUALS (JAN. - DEC.) N
A	OPENING BALANCE		8,832,012,571.23			8,020,639,984.07
	ADD: CAPITAL RECEIPTS					
7	Capital Grants, Contributions & Reimbursements	21,688,000,000.00	12,544,373,237.30	57.84	(9,143,626,762.70)	4,612,305,415.99
8	Other Capital Receipts	21,268,000,000.00	8,617,556,686.92	40.52	(12,650,443,313.08)	5,115,892,298.22
18	Internal Loans	19,000,000,000.00	9,255,000,000.00	48.71	(9,745,000,000.00)	8,614,000,000.00
19	External Loans	2,250,000,000.00	1,391,775,231.22	61.86	(858,224,768.78)	28,218,275.23
29	Transfer from Consolidated Revenue Fund	10,641,050,000.00	33,011,266,562.95	310.2	22,370,216,562.95	9,061,367,394.63
B	TOTAL CAPITAL RECEIPTS	74,847,050,000.00	64,819,971,718.39	86.60	15,446,568,391.86	27,431,783,384.07
	LESS: CAPITAL EXPENDITURE					
17.10	Economic Development Programmes					
17.11	Agricultural Development Programmes	11,507,397,000.00	4,622,539,076.66	40.17	6,884,857,923.34	773,996,131.86
17.12	Commerce And Industry	2,670,000,000.00	727,747,568.63	27.26	1,942,252,431.37	1,072,359,646.30
17.13	Energy	1,000,000,000.00	132,159,148.60	13.22	867,840,851.40	21,193,279.14
17.14	Roads And Transport Development	25,094,000,000.00	26,877,999,446.19	107.1	(1,783,999,446.19)	14,637,309,733.54
	SUB TOTAL	40,271,397,000.00	32,360,445,240.08	80.36	7,910,951,759.92	16,504,858,790.84
17.20	Social Development Programmes					
17.21	Education	16,630,303,000.00	13,141,225,535.85	79.02	3,489,077,464.15	5,782,830,597.13
17.22	Health, Social Welfare Development Programmes	6,995,000,000.00	3,811,811,490.27	54.49	3,183,188,509.73	1,553,503,286.12
17.23	Information & Communication Technology Programme	260,000,000.00	168,735,491.82	64.90	91,264,508.18	47,375,946.31
17.24	Water Supply And Sanitation	6,503,300,000.00	5,439,258,481.79	83.64	1,064,041,518.21	547,102,566.51
	SUB TOTAL	30,388,603,000.00	22,561,030,999.73	74.24	7,827,572,000.27	7,930,812,396.07
17.30	Regional Development Programmes					
17.31	Housing Development	1,206,000,000.00	495,649,281.02	41.10	710,350,718.98	292,505,289.73
17.32	Town And Country Planning	1,416,000,000.00	1,560,419,470.86	110.2	(144,419,470.86)	1,354,053,159.51
	SUB TOTAL	2,622,000,000.00	2,056,068,751.88	78.42	565,931,248.12	1,646,558,449.24
17.40	General Administrative Services & Programmes					
17.41	General Administrative Services	4,765,050,000.00	2,361,876,875.50	49.57	2,403,173,124.50	538,181,160.76
	SUB TOTAL	4,765,050,000.00	2,361,876,875.50	49.57	2,403,173,124.50	538,181,160.76
C	TOTAL EXPENDITURE	78,047,050,000.00	59,339,421,867.19	76.03	18,707,628,132.81	26,620,410,796.91
D	CLOSING BALANCE (A+B-C)		14,312,562,422.43			8,832,012,571.23

The Accompanied Notes are Integral Part of the Accounts

JIGAWA STATE FINANCIAL REPORT, 2017
STATEMENT OF INTERNALLY GENERATED REVENUE
Notes to Financial Statement No. 1

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL RECEIPTS (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL RECEIPTS (JAN. - DEC) N
	IGR CONSOLIDATED	12,439,900,000.00	9,859,445,279.71	79.26	(2,580,454,720.29)	9,425,602,373.34
12000	State Taxes	2,993,000,000.00	1,938,559,462.40	64.77	(1,054,440,537.60)	1,840,357,272.45
12001	Pay-as-you-earn (Public Sector)	2,500,000,000.00	1,518,128,185.54	60.73	(981,871,814.46)	1,344,126,784.66
12002	Director Assessment	20,000,000.00	7,628,100.81	38.14	(12,371,899.19)	9,710,010.39
12003	Penalty For Offences	10†				
12005	Withholding Tax On Dividends	10,000,000.00	4,260,058.33	42.60	(5,739,941.67)	2,143,490.80
12006	Withholding Tax On Rents	7,000,000.00	1,877,104.95	26.82	(5,122,895.05)	37,811,775.91
12009	Withholding Tax On Contracts	10†				57,233,944.55
12012	Education Levy					826,750.00
12014	Pay-as-you-earn (Non-Public Sector)	300,000,000.00	272,865,596.25	90.96	(27,134,403.75)	235,088,127.96
12015	Withholding Tax On Bank Deposit	50,000,000.00	48,590,429.33	97.18	(1,409,570.67)	77,612,440.53
12016	Withholding Tax On Non-limited Liability Company/Contractors	106,000,000.00	85,209,987.19	80.39	(20,790,012.81)	75,803,947.65
13000	Licenses General	48,500,000	32,937,545.00	67.91	(15,562,455.00)	45,388,892.68
13001	Motor Vehicle Licenses	25,000,000	20,576,222.00	82.30	(4,423,778.00)	33,017,500.00
13002	Drivers Licenses & Learners Permit	6,000,000	10,438,000.00	174.0	4,438,000.00	6,154,000.00
13003	Business Premises Licenses	5,000,000	1,004,723.00	20.09	(3,995,277.00)	3,329,500.23
13004	Hide & Skin Export Premises Licenses	150,000		-	(150,000.00)	
13005	Hide & Skin Buyers Licenses	10†	54,000.00			123,000.00
13007	Other Animal Certificates	10†				
13008	Cattle Traders Certificates	10†				160,000.00
13009	Hunting/Captive Licenses And Disposal Permit	10†				
13010	Trophies Dealers Permit				-	34,000.00
13011	Animal Import Permit	150,000			(150,000.00)	

13012	Product Buyers Licenses And Reg. Stores	10t				
13013	Registration Of Slaughter Premises	10t				9,000.00
13014	Licenses Renewal for Private Hospital/Clinics	250,000		-	(250,000.00)	334,400.00
13015	Processing Fees/Patent Medicine Stores				-	1,221,092.45
13016	Inspection Fees Stores	500,000	464,600.00	92.92	(35,400.00)	441,400.00
13017	Fire Safety Licenses	600,000	400,000.00	66.67	(200,000.00)	565,000.00
13018	Licenses Of Hotels and Restaurants	750,000			(750,000.00)	
13020	Cinematography Licenses Permit	50,000			(50,000.00)	
13021	Issue Of Fishing Permit	50,000			(50,000.00)	
13023	Communication Equipment Installation Permit	10,000,000			(10,000,000.00)	
14000	Fine And Fees	1,269,038,000	869,160,878.83	68.49	(399,877,121.17)	631,289,633.49
14001	Rent Tribunal Fees	10t	22,040,141.45			1,906,168.57
14002	Tender And Contract Signing Fees	74,600,000	25,698,000.00	34.45	(48,902,000.00)	32,583,937.72
14003	Vetting of Contract Agreement	60,000,000	135,400,843.52	225.7	75,400,843.52	42,879,527.02
14004	Court Fees And Fines	11,618,000	8,166,093.48	70.29	(3,451,906.52)	9,925,651.03
14006	Probate: High Court	500,000	859,560.00	171.9	359,560.00	
14007	Slaughter Stock Fees	300,000			(300,000.00)	
14008	Meat Inspection Fees	50,000			(50,000.00)	
14010	Vaccination Charges	680,000			(680,000.00)	
14011	Hide And Skin Inspection Charges	20,000			(20,000.00)	
14012	Private School Registration	500,000	3,746,249.79	749.2	3,246,249.79	
14013	Motor Vehicle Registration & Weighting Fees	3,000,000	592,900.00	19.76	(2,407,100.00)	1,876,800.00
14014	Certificate Of Road Worthiness	1,200,000	3,248,600.00	270.7	2,048,600.00	3,557,000.00
14015	Miscellaneous Road Traffic Registration Fees	550,000	1,669,300.00	303.5	1,119,300.00	1,778,600.00
14016	Stamp Duties And Penalties	750,000	153,600.00	20.48	(596,400.00)	691,540.00
14017	Taxi/Motor Cycle Registration Fees	200,000	356,960.00	178.5	156,960.00	26,000.00
14018	Contract Registration/Renewal	150,000	2,499,500.00	1,666	2,349,500.00	2,534,000.00
14019	Unspecified Fees	900,000	14,585,469.19	1,621	13,685,469.19	18,464,315.30

	Co-operative Societies, Audit And Supervision Fees				-	963,500.00
14023	Women Co-operative Development Fees	100,000				
14024	Survey And Processing Fees	4,400,000	1,874,010.00	42.59	(2,525,990.00)	2,678,000.00
14025	Document Registration And Search Fees	15,000,000	918,000.00	6.12	(14,082,000.00)	3,329,200.00
14026	Valuation Charges For Private Property	150,000	75,000.00	50.00	(75,000.00)	156,500.00
14027	Non-Refundable Land Application Fees	2,500,000	2,067,700.00	82.71	(432,300.00)	1,868,500.00
14028	Certificate of Occupancy	200,226,000	43,489,888.35	21.72	(156,736,111.65)	4,533,229.39
14029	Students Boarding Fees	59,070,000	57,710,000.00	97.70	(1,360,000.00)	10,490,100.00
14030	Pharmaceutical Inspection Fees	50,000	6,000.00	12.00	(44,000.00)	408,500.00
14031	Registration Of Private Medical Institutions	700,000	397,500.00	56.79	(302,500.00)	110,000.00
14032	Student School Fees	492,890,000	319,913,247.62	64.91	(172,976,752.38)	310,653,762.41
14033	Registration Of Voluntary Association And	1,700,000	2,148,500.00	126.38	448,500.00	6,517,000.00
14034	Public Collection Permit		70,000.00		70,000.00	10,491,300.00
14035	Trade Test Fees	850,000	126,600.00	14.89	(723,400.00)	291,700.00
14036	High Ways Fees	400,000		-	(400,000.00)	139,065.00
14037	Heavy Duty Permit		60,000.00		60,000.00	71,500.00
14039	Removal of Obstruction Vehicles				-	24,400.00
14040	Vehicle Inspection		1,200,000.00		1,200,000.00	24,400.00
14043	Registration Of Accounting & Audit Firms	400,000	405,000.00	101.25	5,000.00	585,000.00
14044	Land Development Charges	6,000,000	47,833,000.00	797.22	41,833,000.00	11,094,000.00
14045	Earning From Contract / Programme	150,000				
14046	Consultancy Services Fees	18,500,000	6,403,600.00	34.61	(12,096,400.00)	1,474,200.00
14047	Training Fees	24,000,000	4,979,039.44	20.75	(19,020,960.56)	12,989,982.86
14048	Examination Fees	172,250,000	86,515,281.98	50.23	(85,734,718.02)	72,925,520.33
14049	Driving Test Certificate		128,000.00		128,000.00	42,000.00
14050	Ground Rent	12,000,000	19,678,161.26	164.0	7,678,161.26	11,827,956.80
14051	Betterment Fees	7,000,000	400,000.00	5.71	(6,600,000.00)	16,384,266.06
14053	Layout Designment Fees	3,000,000	6,712,450.00	223.7	3,712,450.00	650,000.00

14056	Laboratory Charges	13,334,000	23,083,301.45	173.1	9,749,301.45	
14059	Water Legalization Fees	110,000,000	23,949,381.30	21.77	(86,050,618.70)	28,989,878.00
14060	Water Charges	20,000,000		-	(20,000,000.00)	5,352,633.00
14061	Auto Mechanic Registration Fees	2,000,000		-	(2,000,000.00)	
14062	Annual Communication Equipment Installation Fees	40,000,000		-	(40,000,000.00)	
14063	Passengers Manifest and Way Bill	5,000,000		-	(5,000,000.00)	
15000	Earning And Sales	1,992,618,000	316,678,216.21	15.89	(1,675,939,783.79)	277,867,137.08
15001	Hire Of Information Equipment	300,000	50,000.00	16.67	(250,000.00)	998,100.00
15002	Sales Of Publications	2,850,000	4,792,700.00	168.2	1,942,700.00	13,400.00
15005	Advertisement	36,071,000	28,149,540.06	78.04	(7,921,459.94)	28,422,882.28
15006	Tractor/Plant Hire Services	7,550,000	710,500.00	9.41	(6,839,500.00)	280,000.00
15007	Earning From Shows And Exhibitions	350,000	78,000.00	22.29	(272,000.00)	218,300.00
15009	Sales of Seeds, Seedling And Other Agric Inputs	104,800,000	47,359,025.00	45.19	(57,440,975.00)	
15010	Livestock Sales	2,050,000	400,000.00	19.51	(1,650,000.00)	70,000.00
15013	Sales Of Fertilizer	1,400,000,000			(1,400,000,000.00)	
15014	Work Bull Loan Proceeds	2,500,000				
15015	Earning From Parks and Gardens	100,000	1,203,800.00	1,204		
15017	Irrigation Water Charges	2,000,000				
15018	Farm Plots And Land Charges	2,576,000	60,000.00	2.33	(2,516,000.00)	
15020	Hire Of Sump Lorry	500,000	62,000.00	12.40	(438,000.00)	72,000.00
15021	Fire Service	40,000			(40,000.00)	
15022	Drug Revolving Fund	20,206,000	385,350.82	1.91	(19,820,649.18)	
15023	Car Hire/svu Services	3,000,000	3,453,892.00	115.1	453,892.00	2,843,610.00
15024	Accommodation Charges	10,460,000	21,345,609.26	204.1	10,885,609.26	24,963,317.45
15025	Catering Services	10,450,000	354,950.00	3.40	(10,095,050.00)	
15026	Liaison Officers Miscellaneous Revenue		1,500.00		1,500.00	6,811.19
15028	Dividend On Investment		224,055.72		224,055.72	172,210.69
15029	Sales Of Condemned Stores And Vehicles		4,180,600.37		4,180,600.37	1,388,715.00
15030	Export Free Zone Proceeds	1,500,000			(1,500,000.00)	233,000.00

15031	Sales Of Applications / Registration Forms	275,355,000	133,857,399.64	48.61	(141,497,600.36)	169,951,570.12
15032	Proceeds From Number Plates	15,000,000	9,928,500.00	66.19	(5,071,500.00)	17,393,812.35
15033	Sales Of Finished Products	7,200,000			(7,200,000.00)	
15034	Information Technology Services	5,050,000			(5,050,000.00)	
15036	Sales Of Cards	14,900,000	21,266,934.37	142.73	6,366,934.37	15,598,108.00
15037	Library Services	2,000,000	345,000.00	17.25	(1,655,000.00)	360,000.00
15039	Medical Services Charges	32,760,000	34,922,758.97	106.6	2,162,758.97	533,000.00
15041	Sales Of Women Centre Products And Hire Of	300,000		-	(300,000.00)	
15042	Veterinary, Drugs & Clinic Charges	200,000		-	(200,000.00)	
15043	Gate Fees	6,550,000	88,000.00	1.34	(6,462,000.00)	69,000.00
15044	Printing Revenue	6,000,000	3,458,100.00	57.64	(2,541,900.00)	3,339,300.00
15045	Airpot/Hajj Operation Proceeds	20,000,000			(20,000,000.00)	10,940,000.00
16000	Rent On Land & Government Property	30,500,000	26,048,850.50	85.41	(4,451,149.50)	15,232,362.57
16002	Certificates Of Temporary Permit	500,000		-	(500,000.00)	
16003	Rent From Food Sellers	10†				
16004	Rent On Government Building	30,000,000	26,048,850.50	86.83	(3,951,149.50)	15,232,362.57
17000	Interest And Loan Repayment	2,613,200,000	3,061,523,000.30	117.16	448,323,000.30	2,568,652,396.27
17001	Interest On Joint Consolidated Fund		2,536,408.16		2,536,408.16	1,897,572,099.39
17002	Interest On Bank Deposit	1,800,000,000	1,644,504,260.78	91.36		
17003	Interest On Treasury Bills		464,591,190.66			
17004	Other Interest / Returns On Government Investments	242,200,000	215,669,609.65	89.05	(26,530,390.35)	5,492.68
17005	Vehicle Loan Repayment	400,000,000	506,104,554.32	126.5	106,104,554.32	550,361,282.02
17006	Furniture Loan Repayment		202,125.27			
17007	Car Refurbishing Loan Repayment	56,000,000	111,889,345.28	199.8	55,889,345.28	30,256,458.05
17008	Housing Loan Repayment		40,335,163.57		40,335,163.57	
17009	Repayment Of Loan To Parastatals	10†				

17011	Repayment Of Motorcycle Loan	70,000,000	51,112,376.32	73.02	(18,887,623.68)	60,315,034.00
17012	Repayment Of Bicycle Loan	45,000,000	24,047,566.29	53.44	(20,952,433.71)	30,099,030.13
17013	Repayment Of Sundry Loans		530,400.00		530,400.00	43,000.00
18000	Recurrent Grants And Reimbursement	2,688,144,000	3,384,515,743.74	125.9	696,371,743.74	2,827,287,886.24
18008	Assistance For Up-keep Of Rehabilitation Centres	4,000,000			(4,000,000.00)	
18011	Primary Health Care Development		44,411,600.00		44,411,600.00	
18012	Grants & Reimbursement From Local Governments	2,684,144,000	3,340,104,143.74	124.44	655,960,143.74	2,827,287,886.24
19000	Miscellaneous Recurrent Revenue	804,000,000	230,021,582.73	28.61	(573,978,417.27)	1,219,526,792.56
19001	Refund Of Overpayments		86,537,317.72		86,537,317.72	883,914,290.87
19002	Refund Sundries	4,000,000	143,484,265.01	3,587	139,484,265.01	332,588,985.48
19003	Recovery Of Public Funds	800,000,000		-	(800,000,000.00)	3,023,516.21

JIGAWA STATE FINANCIAL REPORT, 2017

STATE TAXES- 12000

Notes to Financial Statement No. 1.1

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL RECEIPTS (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL RECEIPTS (JAN. - DEC) N
12000	State Taxes					
12001	Pay-as-you-earn (Public Sector)	2,500,000,000.00	1,518,128,185.54	60.73	(981,871,814.46)	1,344,126,784.66
12002	Director Assessment	20,000,000.00	7,628,100.81	38.14	(12,371,899.19)	9,710,010.39
12003	Penalty For Offences	10t				
12005	Withholding Tax On Dividends	10,000,000.00	4,260,058.33	42.60	(5,739,941.67)	2,143,490.80
12006	Withholding Tax On Rents	7,000,000.00	1,877,104.95	26.82	(5,122,895.05)	37,811,775.91
12009	Withholding Tax On Contracts	10t				57,233,944.55
12012	Education Levy					826,750.00
12014	Pay-as-you-earn (Non-Public Sector)	300,000,000.00	272,865,596.25	90.96	(27,134,403.75)	235,088,127.96
12015	Withholding Tax On Bank Deposit	50,000,000.00	48,590,429.33	97.18	(1,409,570.67)	77,612,440.53
12016	Withholding Tax On Non-limited Liability Company/Contractors	106,000,000.00	85,209,987.19	80.39	(20,790,012.81)	75,803,947.65
	TOTAL STATE TAXES	2,993,000,000.00	1,938,559,462.40	64.77	(1,054,440,537.60)	1,840,357,272.45

JIGAWA STATE FINANCIAL REPORT, 2017

LICENSES GENERAL-13000

Notes to Financial Statement No. 1.2

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL RECEIPTS (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL RECEIPTS (JAN. - DEC) N
13000	Licenses General					
13001	Motor Vehicle Licenses	25,000,000	20,576,222.00	82.30	(4,423,778.00)	33,017,500.00
13002	Drivers Licenses & Learners Permit	6,000,000	10,438,000.00	173.97	4,438,000.00	6,154,000.00
13003	Business Premises Licenses	5,000,000	1,004,723.00	20.09	(3,995,277.00)	3,329,500.00
13004	Hide & Skin Export Premises Licenses	150,000		-	(150,000.00)	
13005	Hide & Skin Buyers Licenses	10t	54,000.00			123,000.00
13007	Other Animal Certificates	10t				
13008	Cattle Traders Certificates	10t				160,000.00
13009	Hunting/Captive Licenses And Disposal Permit	10t				
13010	Trophies Dealers Permit				-	34,000.00
13011	Animal Import Permit	150,000			(150,000.00)	
13012	Product Buyers Licenses And Reg. Stores	10t				
13013	Registration Of Slaughter Premises	10t				9,000.00
13014	Licenses Renewal for Private Hospital/Clinics	250,000		-	(250,000.00)	334,400.00
13015	Processing Fees/Patent Medicine Stores				-	1,221,092.45
13016	Inspection Fees Stores	500,000	464,600.00	92.92	(35,400.00)	441,400.00
13017	Fire Safety Licenses	600,000	400,000.00	66.67	(200,000.00)	565,000.00
13018	Licenses Of Hotels and Restaurants	750,000			(750,000.00)	
13020	Cinematography Licenses Permit	50,000			(50,000.00)	
13021	Issue Of Fishing Permit	50,000			(50,000.00)	
13023	Communication Equipment Installation Permit	10,000,000			(10,000,000.00)	
	TOTAL LICENSE GENERAL	48,500,000	32,937,545		(15,616,455)	45,388,892

JIGAWA STATE FINANCIAL REPORT, 2017

FINES AND FEES -14000

Notes to Financial Statement No. 1.3

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL RECEIPTS (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL RECEIPTS (JAN. - DEC) N
14000	Fine And Fees					
14001	Rent Tribunal Fees	10†	22,040,141.45			1,906,168.57
14002	Tender And Contract Signing Fees	74,600,000	25,698,000.00	34.45	(48,902,000.00)	32,583,937.72
14003	Vetting of Contract Agreement	60,000,000	135,400,843.52	225.67	75,400,843.52	42,879,527.02
14004	Court Fees And Fines	11,618,000	8,166,093.48	70.29	(3,451,906.52)	9,925,651.03
14006	Probate: High Court	500,000	859,560.00	171.91	359,560.00	
14007	Slaughter Stock Fees	300,000			(300,000.00)	
14008	Meat Inspection Fees	50,000			(50,000.00)	
14010	Vaccination Charges	680,000			(680,000.00)	
14011	Hide And Skin Inspection Charges	20,000			(20,000.00)	
14012	Private School Registration	500,000	3,746,249.79	749.25	3,246,249.79	
14013	Motor Vehicle Registration & Weighting Fees	3,000,000	592,900.00	19.76	(2,407,100.00)	1,876,800.00
14014	Certificate Of Road Worthiness	1,200,000	3,248,600.00	270.72	2,048,600.00	3,557,000.00
14015	Miscellaneous Road Traffic Registration Fees	550,000	1,669,300.00	303.51	1,119,300.00	1,778,600.00
14016	Stamp Duties And Penalties	750,000	153,600.00	20.48	(596,400.00)	691,540.00
14017	Taxi/Motor Cycle Registration Fees	200,000	356,960.00	178.48	156,960.00	26,000.00
14018	Contract Registration/Renewal	150,000	2,499,500.00	1,666.33	2,349,500.00	2,534,000.00
14019	Unspecified Fees	900,000	14,585,469.19	1,620.61	13,685,469.19	18,464,315.30
	Co-operative Societies, Audit And Supervision Fees				-	963,500.00

14023	Women Co-operative Development Fees	100,000				
14024	Survey And Processing Fees	4,400,000	1,874,010.00	42.59	(2,525,990.00)	2,678,000.00
14025	Document Registration And Search Fees	15,000,000	918,000.00	6.12	(14,082,000.00)	3,329,200.00
14026	Valuation Charges For Private Property	150,000	75,000.00	50.00	(75,000.00)	156,500.00
14027	Non-Refundable Land Application Fees	2,500,000	2,067,700.00	82.71	(432,300.00)	1,868,500.00
14028	Certificate of Occupancy	200,226,000	43,489,888.35	21.72	(156,736,111.65)	4,533,229.39
14029	Students Boarding Fees	59,070,000	57,710,000.00	97.70	(1,360,000.00)	10,490,100.00
14030	Pharmaceutical Inspection Fees	50,000	6,000.00	12.00	(44,000.00)	408,500.00
14031	Registration Of Private Medical Institutions	700,000	397,500.00	56.79	(302,500.00)	110,000.00
14032	Student School Fees	492,890,000	319,913,247.62	64.91	(172,976,752.38)	310,653,762.41
14033	Registration Of Voluntary Association And	1,700,000	2,148,500.00	126.38	448,500.00	6,517,000.00
14034	Public Collection Permit		70,000.00		70,000.00	10,491,300.00
14035	Trade Test Fees	850,000	126,600.00	14.89	(723,400.00)	291,700.00
14036	High Ways Fees	400,000		-	(400,000.00)	139,065.00
14037	Heavy Duty Permit		60,000.00		60,000.00	71,500.00
14039	Removal of Obstruction Vehicles				-	24,400.00
14040	Vehicle Inspection		1,200,000.00		1,200,000.00	24,400.00
14043	Registration Of Accounting & Audit Firms	400,000	405,000.00	101.25	5,000.00	585,000.00
14044	Land Development Charges	6,000,000	47,833,000.00	797.22	41,833,000.00	11,094,000.00
14045	Earning From Contract / Programme	150,000				
14046	Consultancy Services Fees	18,500,000	6,403,600.00	34.61	(12,096,400.00)	1,474,200.00
14047	Training Fees	24,000,000	4,979,039.44	20.75	(19,020,960.56)	12,989,982.86
14048	Examination Fees	172,250,000	86,515,281.98	50.23	(85,734,718.02)	72,925,520.33
14049	Driving Test Certificate		128,000.00		128,000.00	42,000.00
14050	Ground Rent	12,000,000	19,678,161.26	163.98	7,678,161.26	11,827,956.80
14051	Betterment Fees	7,000,000	400,000.00	5.71	(6,600,000.00)	16,384,266.06
14053	Layout Designment Fees	3,000,000	6,712,450.00	223.75	3,712,450.00	650,000.00

14056	Laboratory Charges	13,334,000	23,083,301.45	173.12	9,749,301.45	
14059	Water Legalization Fees	110,000,000	23,949,381.30	21.77	(86,050,618.70)	28,989,878.00
14060	Water Charges	20,000,000		-	(20,000,000.00)	5,352,633.00
14061	Auto Mechanic Registration Fees	2,000,000		-	(2,000,000.00)	
14062	Annual Communication Equipment Installation Fees	40,000,000		-	(40,000,000.00)	
14063	Passengers Manifest and Way Bill	5,000,000		-	(5,000,000.00)	
	TOTAL FINES AND FEES	1,366,688,000	869,160,879	63.60	(519,317,262.62)	631,289,633.49

JIGAWA STATE FINANCIAL REPORT, 2017

EARNINGS AND SALES

Notes to Financial Statement No. 1.4

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL RECEIPTS (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL RECEIPTS (JAN. - DEC) N
15000	Earning And Sales					
15001	Hire Of Information Equipment	300,000	50,000.00	16.67	(250,000.00)	998,100.00
15002	Sales Of Publications	2,850,000	4,792,700.00	168.16	1,942,700.00	13,400.00
15005	Advertisement	36,071,000	28,149,540.06	78.04	(7,921,459.94)	28,422,882.28
15006	Tractor/Plant Hire Services	7,550,000	710,500.00	9.41	(6,839,500.00)	280,000.00
15007	Earning From Shows And Exhibitions	350,000	78,000.00	22.29	(272,000.00)	218,300.00
15009	Sales of Seeds, Seedling And Other Agric Inputs	104,800,000	47,359,025.00	45.19	(57,440,975.00)	
15010	Livestock Sales	2,050,000	400,000.00	19.51	(1,650,000.00)	70,000.00
15013	Sales Of Fertilizer	1,400,000,000			(1,400,000,000.00)	
15014	Work Bull Loan Proceeds	2,500,000				
15015	Earning From Parks and Gardens	100,000	1,203,800.00	1,204		
15017	Irrigation Water Charges	2,000,000				
15018	Farm Plots And Land Charges	2,576,000	60,000.00	2.33	(2,516,000.00)	
15020	Hire Of Sump Lorry	500,000	62,000.00	12.40	(438,000.00)	72,000.00
15021	Fire Service	40,000			(40,000.00)	
15022	Drug Revolving Fund	20,206,000	385,350.82	1.91	(19,820,649.18)	
15023	Car Hire/svu Services	3,000,000	3,453,892.00	115.13	453,892.00	2,843,610.00
15024	Accommodation Charges	10,460,000	21,345,609.26	204.07	10,885,609.26	24,963,317.45
15025	Catering Services	10,450,000	354,950.00	3.40	(10,095,050.00)	
15026	Liaison Officers Miscellaneous Revenue		1,500.00		1,500.00	6,811.19
15028	Dividend On Investment		224,055.72		224,055.72	172,210.69
15029	Sales Of Condemned Stores And Vehicles		4,180,600.37		4,180,600.37	1,388,715.00
15030	Export Free Zone Proceeds	1,500,000			(1,500,000.00)	233,000.00
15031	Sales Of Applications / Registration Forms	275,355,000	133,857,399.64	48.61	(141,497,600.36)	169,951,570.12
15032	Proceeds From Number Plates	15,000,000	9,928,500.00	66.19	(5,071,500.00)	17,393,812.35
15033	Sales Of Finished Products	7,200,000			(7,200,000.00)	

15034	Information Technology Services	5,050,000			(5,050,000.00)	
15036	Sales Of Cards	14,900,000	21,266,934.37	142.73	6,366,934.37	15,598,108.00
15037	Library Services	2,000,000	345,000.00	17.25	(1,655,000.00)	360,000.00
15039	Medical Services Charges	32,760,000	34,922,758.97	106.60	2,162,758.97	533,000.00
15041	Sales Of Women Centre Products And Hire Of	300,000		-	(300,000.00)	
15042	Veterinary, Drugs & Clinic Charges	200,000		-	(200,000.00)	
15043	Gate Fees	6,550,000	88,000.00	1.34	(6,462,000.00)	69,000.00
15044	Printing Revenue	6,000,000	3,458,100.00	57.64	(2,541,900.00)	3,339,300.00
15045	Airpot/Hajj Operation Proceeds	20,000,000			(20,000,000.00)	10,940,000.00
	TOAL EARNING AND SALES	1,992,618,000	316,678,216		(1,672,543,584)	277,867,137

JIGAWA STATE FINANCIAL REPORT, 2017
RENT ON LAND AND GOVERNMENT PROPERTY- 16000
Notes to Financial Statement No. 1.5

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL RECEIPTS (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL RECEIPTS (JAN. - DEC) N
16000	Rent On Land & Government Property					
16002	Certificates Of Temporary Permit	500,000		-	(500,000.00)	
16003	Rent From Food Sellers	10t				
16004	Rent On Government Building	30,000,000	26,048,850.50	86.83	(3,951,149.50)	15,232,362.57
	TOTAL RENT ON LAND AND GOVERNMENT PROPERTY	30,500,000.00	26,048,850.50	85.41	(4,451,149.50)	15,232,362.57

JIGAWA STATE FINANCIAL REPORT, 2017

INTEREST AND LOAN REPAYMENT -17000

Notes to Financial Statement No. 1.6

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL RECEIPTS - DEC)	(JAN. N	INDEX %	VARIANCE N	2016 ACTUAL RECEIPTS (JAN. - DEC) N
17000	Interest And Loan Repayment						
17001	Interest On Joint Consolidated Fund		2,536,408.16			2,536,408.16	1,897,572,099.39
17002	Interest On Bank Deposit	1,800,000,000	1,644,504,260.78	91.36			
17003	Interest On Treasury Bills		464,591,190.66				
17004	Other Interest / Returns On Government Investments	242,200,000	215,669,609.65	89.05	(26,530,390.35)		5,492.68
17005	Vehicle Loan Repayment	400,000,000	506,104,554.32	126.53	106,104,554.32		550,361,282.02
17006	Furniture Loan Repayment		202,125.27				
17007	Car Refurbishing Loan Repayment	56,000,000	111,889,345.28	199.80	55,889,345.28		30,256,458.05
17008	Housing Loan Repayment		40,335,163.57			40,335,163.57	
17009	Repayment Of Loan To Parastatals	10†					
17011	Repayment Of Motorcycle Loan	70,000,000	51,112,376.32	73.02	(18,887,623.68)		60,315,034.00
17012	Repayment Of Bicycle Loan	45,000,000	24,047,566.29	53.44	(20,952,433.71)		30,099,030.13
17013	Repayment Of Sundry Loans		530,400.00			530,400.00	43,000.00
	TOTAL INTEREST AND LOAN REPAYMENT	2,613,200,000	3,061,523,000	633	139,025,424		2,568,652,396

JIGAWA STATE FINANCIAL REPORT, 2017
RECURRENT GRANTS AND REIMBURSEMENT - 18000
 Notes to Financial Statement No. 1.7

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL RECEIPTS (JAN. - DEC) N	INDEX %	VARIANCE N	2016 RECEIPTS (JAN. - DEC)	ACTUAL (JAN. - N
18000	Recurrent Grants And Reimbursement						
18008	Assistance For Up-keep Of Rehabilitation Centres	4,000,000			(4,000,000.00)		
18011	Primary Health Care Development		44,411,600.00		44,411,600.00		
18012	Grants & Reimbursement From Local Governments	2,684,144,000	3,340,104,143.74	124.44	655,960,143.74	2,827,287,886.24	
	TOTAL RECURRENT GRANTS AND REIMBURSEMENT	2,688,144,000	3,384,515,744		696,371,744	2,827,287,886	

JIGAWA STATE FINANCIAL REPORT, 2017
RECURRENT GRANTS AND REIMBURSEMENT - 18000
Notes to Financial Statement No. 1.8

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL RECEIPTS (JAN. - DEC) N	INDEX %	VARIANCE N	2016 RECEIPTS DEC)	ACTUAL (JAN. - N
19000	Miscellaneous Recurrent Revenue						
19001	Refund Of Overpayments		86,537,317.72		86,537,317.72	883,914,290.87	
19002	Refund Sundries	4,000,000	143,484,265.01	3,587	139,484,265.01	332,588,985.48	
19003	Recovery Of Public Funds	800,000,000		-	(800,000,000.00)	3,023,516.21	
	TOTAL MISCELLANEOUS RECURRENT REVENUE	804,000,000	230,021,583	3,495	(573,978,417)	1,219,526,792.56	

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 2

1101 STATUTORY ALLOCATION

S/N	MONTH	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	31,638,752,297.13	138.69	22,812,364,291.78
1	JANUARY	1,581,988,564.17	76.93	2,056,330,982.62
2	FEBRUARY	1,992,296,609.47	94.01	2,119,155,305.23
3	MARCH	1,758,798,218.85	92.44	1,902,678,023.78
4	APRIL	2,041,890,579.42	125.11	1,632,122,837.28
5	MAY	1,861,438,233.91	116.05	1,603,972,422.80
6	JUNE	2,209,050,278.35	130.89	1,687,724,587.95
7	JULY	4,111,881,160.63	140.82	2,919,918,555.41
8	AUGUST	2,643,880,727.72	135.83	1,946,408,028.42
9	SEPTEMBER	3,898,215,299.43	174.54	2,233,403,712.33
10	OCTOBER	2,962,512,918.47	164.56	1,800,229,516.80
11	NOVEMBER	2,863,788,423.28	198.04	1,446,069,751.92
12	DECEMBER	3,713,011,283.43	253.56	1,464,350,567.24

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 2.1

1101 STATUTORY ALLOCATION

S/N	MONTH	GROSS ALLOCATION	DEDUCTION				NET ALLOCATION
			FOREIGN LOAN	EXCESS CRUDE LOANS	OTHER DEDUCTION	TOTAL DEDUCTIONS	
1	JANUARY	1,581,988,564.17	29,470,718.38	89,972,595.59		119,443,313.97	1,462,545,250.20
2	FEBRUARY	1,992,296,609.47	27,554,328.24	89,972,595.59		117,526,923.83	1,874,769,685.64
3	MARCH	1,758,798,218.85	27,554,328.24	89,972,595.59		117,526,923.83	1,641,271,295.02
4	APRIL	2,041,890,579.42	27,554,328.24	89,972,595.59		117,526,923.83	1,924,363,655.59
5	MAY	1,861,438,233.91	27,554,328.24	89,972,595.59		117,526,923.83	1,743,911,310.08
6	JUNE	2,209,050,278.35	27,554,328.24	89,972,595.59		117,526,923.83	2,091,523,354.52
7	JULY	4,111,881,160.63	27,554,328.24	89,972,595.59		117,526,923.83	3,994,354,236.80
8	AUGUST	2,643,880,727.72	25,733,823.96	89,972,595.59		115,706,419.55	2,528,174,308.17
9	SEPTEMBER	3,898,215,299.43	25,733,823.96	89,972,595.59	146,502,032.74	262,208,452.29	3,636,006,847.14
10	OCTOBER	2,962,512,918.47	25,733,823.96	89,972,595.59	146,502,032.74	262,208,452.29	2,700,304,466.18
11	NOVEMBER	2,863,788,423.28	25,733,823.96	89,972,595.59	146,502,032.74	262,208,452.29	2,601,579,970.99
12	DECEMBER	3,713,011,283.43	25,733,823.96	89,972,595.59	73,256,022.20	188,962,441.75	3,524,048,841.68
	TOTAL	31,638,752,297.13	323,465,807.62	1,079,671,147.08	512,762,120.42	1,915,899,075.12	29,722,853,222.01

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 3

11004 VALUE ADDED TAX

S/N	MONTH	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
1	JANUARY	943,625,268.04	132.1	714,187,228.14
2	FEBRUARY	828,577,317.47	103.3	802,186,553.16
3	MARCH	793,363,532.06	106.9	741,997,460.27
4	APRIL	930,076,039.65	128.3	724,946,047.44
5	MAY	973,813,768.67	130.5	745,976,723.08
6	JUNE	941,646,411.60	127.3	739,844,123.42
7	JULY	953,335,420.94	124.4	766,470,760.89
8	AUGUST	947,443,434.24	123.8	765,254,391.82
9	SEPTEMBER	1,034,023,287.06	117.8	877,704,767.76
10	OCTOBER	946,944,732.64	128.2	738,714,719.14
11	NOVEMBER	1,053,495,914.59	131.3	802,401,227.31
12	DECEMBER	944,059,105.97	109.8	859,973,707.34
	TOTAL VAT	11,290,404,232.93	121.7	9,279,657,709.77

JIGAWA STATE FINANCIAL REPORT, 2017
Note to the Financial Statement No. 4
11005 SPECIAL RELEASES (PRIMARY EDUCATION FINANCING)

S/N	MONTH	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
1	JANUARY	1,180,991,768.07	101.7	1,161,283,903.44
2	FEBRUARY	1,187,840,394.93	101.8	1,166,661,934.42
3	MARCH	1,192,902,610.49	102.8	1,160,556,666.66
4	APRIL	1,196,698,244.06	103.4	1,157,454,200.70
5	MAY	1,202,542,632.63	103.8	1,158,665,406.31
6	JUNE	1,209,127,573.72	104.5	1,157,536,845.80
7	JULY	1,579,818,298.34	133.4	1,184,369,952.95
8	AUGUST	1,216,061,434.83	105.5	1,152,597,572.90
9	SEPTEMBER	1,217,578,697.95	81.2	1,499,911,078.71
10	OCTOBER	1,208,886,820.52	201.5	600,000,000.00
11	NOVEMBER	1,204,647,266.38	68.6	1,756,371,704.27
12	DECEMBER	1,204,191,841.48	103.7	1,161,461,148.77
	TOTAL	14,801,287,583.40	103.4	14,316,870,414.93

JIGAWA STATE FINANCIAL REPORT, 2017
Note to the Financial Statement No. 4.1
11005 SPECIAL RELEASES (PRIMARY EDUCATION FINANCING)

S/N	LGA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	LEAVE GRANT
1	AUYO	42,749,620.41	43,252,102.22	43,261,946.32	43,472,939.19	43,675,005.58	43,483,791.93	13,224,717.00
2	BABURA	50,714,659.61	50,196,755.78	50,004,121.14	51,884,587.26	51,763,936.59	51,635,443.68	15,875,845.20
3	BIRNINKUDU	43,145,989.98	44,890,610.24	44,939,883.53	44,983,489.80	44,891,867.87	44,880,817.05	13,558,376.40
4	BIRNIWA	33,945,737.37	35,327,513.45	35,164,674.82	35,164,674.82	35,132,542.20	35,142,396.08	10,735,439.40
5	BUJI	24,595,964.34	24,648,490.88	24,697,041.71	24,690,709.91	24,446,062.39	24,430,497.77	7,438,691.40
6	DUTSE	69,741,586.84	69,739,295.80	70,016,075.55	70,870,478.29	70,060,939.55	72,204,537.87	21,223,039.31
7	GAGARAWA	28,989,708.37	29,581,529.89	29,822,760.13	29,885,199.93	29,980,259.25	30,018,057.03	9,182,159.53
8	GARKI	50,995,933.69	51,019,893.52	51,019,893.52	50,689,893.56	50,697,588.04	50,382,231.03	15,576,648.29
9	GUMEL	45,278,011.04	45,733,898.33	45,373,605.95	45,291,019.22	45,291,019.22	46,637,432.61	13,847,598.96
10	GURI	23,768,507.55	23,795,208.73	24,721,150.79	24,914,457.30	24,786,547.10	24,677,809.54	7,462,649.47
11	GWARAM	58,743,314.22	58,802,261.67	58,853,699.41	58,926,357.40	59,125,580.28	59,339,266.79	17,808,318.00
12	GWIWA	21,440,287.21	21,442,787.21	21,468,471.39	21,719,560.08	21,668,155.61	21,732,919.70	6,603,149.40
13	HADEJIA	52,059,326.47	53,520,156.28	53,579,096.79	53,520,500.94	54,043,026.79	53,897,478.35	16,517,982.00
14	JAHUN	45,066,613.43	45,701,649.21	45,856,447.22	45,655,349.78	45,424,495.03	45,328,712.25	13,763,623.80
15	KAFINHAUSA	69,642,530.41	69,882,118.65	69,795,495.35	69,910,517.86	69,817,712.38	70,231,669.20	21,344,206.20
16	KAUGAMA	44,552,368.85	44,523,424.02	45,959,539.31	46,139,826.80	46,256,520.75	46,405,314.87	14,065,180.20
17	KAZAURE	46,767,743.85	46,739,205.40	46,818,273.18	46,845,262.29	48,935,230.56	50,942,991.13	14,958,620.40
18	KIRIKASAMMA	54,280,911.77	54,343,739.91	54,171,556.58	55,683,090.68	55,820,028.12	55,885,617.84	17,081,627.40
19	KIYAWA	32,428,019.83	32,404,921.68	32,240,088.08	32,082,818.65	33,745,411.44	33,629,246.29	10,288,378.80
20	MAIGATARI	36,669,442.71	36,913,673.38	36,880,313.95	36,880,313.95	36,913,581.73	36,990,087.34	11,347,531.80
21	MALAM MADOR	61,597,244.13	61,574,792.88	63,284,149.21	63,575,331.25	63,780,457.01	64,014,925.20	19,416,541.20
22	MIGA	26,141,026.27	26,071,475.85	26,486,592.16	26,512,599.47	26,360,738.41	26,389,144.99	7,998,360.60
23	RINGIM	57,954,007.73	57,991,582.72	58,259,447.87	57,918,000.68	60,311,709.60	60,667,506.29	18,371,184.60
24	RONI	27,339,448.00	27,350,908.40	27,343,000.00	27,294,293.77	27,389,761.60	27,466,608.03	8,397,756.00
25	SULE TANKARKAR	53,951,971.92	53,937,358.32	54,351,909.66	53,763,733.73	53,813,802.91	54,562,575.30	16,467,982.20
26	TAURA	48,622,112.28	48,523,717.96	48,570,392.06	48,410,660.46	48,410,660.46	48,489,223.46	14,693,124.60
27	YANKWASHI	29,809,679.79	29,931,322.55	29,962,984.81	30,012,576.99	29,999,992.16	29,661,271.60	9,158,034.55
	TOTAL	1,180,991,768.07	1,187,840,394.93	1,192,902,610.49	1,196,698,244.06	1,202,542,632.63	1,209,127,573.22	366,406,766.71

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 4.1

11005 SPECIAL RELEASES (PRIMARY EDUCATION FINANCING)

S/N	LGA	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1	AUYO	43,503,242.23	43,531,923.66	44,616,415.97	43,969,905.66	44,053,150.76	43,909,341.73	536,704,102.66
2	BABURA	51,797,315.69	51,819,789.17	51,623,217.14	50,727,785.82	50,667,604.76	50,588,767.12	629,299,828.96
3	BIRNINKUDU	44,614,812.47	44,529,888.37	45,101,615.88	43,592,528.77	43,234,613.78	43,088,182.07	545,452,676.21
4	BIRNIWA	35,044,068.67	34,869,773.89	34,702,940.59	35,380,392.77	35,018,970.15	34,972,747.35	430,601,871.56
5	BUJI	25,343,332.52	25,418,324.43	25,495,988.90	25,413,426.94	25,508,837.57	25,621,108.93	307,748,477.69
6	DUTSE	72,878,753.62	72,451,427.17	72,225,016.12	71,417,809.86	71,540,653.75	71,663,145.45	876,032,759.18
7	GAGARAWA	29,661,946.92	29,475,539.02	29,384,401.82	29,573,329.06	29,185,003.79	29,284,758.76	364,024,653.50
8	GARKI	52,576,505.67	52,588,382.77	52,601,888.75	51,904,329.99	51,816,329.70	51,772,200.75	633,641,719.28
9	GUMEL	46,761,143.55	46,724,437.73	46,424,831.41	44,651,233.05	44,715,158.93	44,730,597.55	561,459,987.55
10	GURI	24,910,657.78	24,556,737.54	24,339,747.50	24,361,730.88	24,383,856.13	24,383,856.13	301,062,916.44
11	GWARAM	61,810,951.41	61,860,976.26	61,723,728.05	61,275,013.53	60,890,686.48	61,091,552.17	740,251,705.67
12	GWIIWA	21,668,465.35	22,696,857.44	22,660,739.47	22,738,501.46	21,997,857.52	21,930,542.36	269,768,294.20
13	HADEJIA	53,897,478.35	53,942,496.81	53,953,434.08	53,040,628.24	52,956,794.06	52,857,404.98	657,785,804.14
14	JAHUN	45,812,520.53	47,287,602.30	47,127,006.47	46,636,784.25	46,100,159.58	45,854,906.46	565,615,870.31
15	KAFINHAUSA	70,168,690.56	69,887,844.75	69,800,490.13	69,204,879.78	70,912,729.82	70,987,992.62	861,586,877.71
16	KAUGAMA	45,998,870.43	45,880,450.99	45,754,770.81	45,375,813.70	45,272,117.24	45,069,111.53	561,253,309.50
17	KAZAURE	49,870,140.71	49,897,955.17	49,928,958.82	49,344,014.52	48,810,711.14	48,909,564.21	598,768,671.38
18	KIRIKASAMMA	55,702,378.93	55,731,680.58	55,560,282.55	55,551,872.49	55,329,498.37	55,375,009.33	680,517,294.55
19	KIYAWA	33,733,522.02	33,699,419.40	33,726,147.64	33,308,790.80	32,531,046.99	32,458,911.09	406,276,722.71
20	MAIGATARI	36,974,578.99	37,240,471.49	38,642,378.39	38,264,255.85	37,455,171.10	37,491,995.64	458,663,796.32
21	MALAM MADOR	64,129,453.88	64,374,607.66	64,200,998.48	64,312,675.96	64,098,780.12	63,815,773.18	782,175,730.16
22	MIGA	26,399,299.65	26,400,764.03	26,411,353.68	26,253,689.72	26,293,981.17	26,315,283.50	324,034,309.50
23	RINGIM	60,843,763.95	60,751,029.15	60,406,527.78	59,889,409.81	59,664,772.55	59,400,055.35	732,428,998.08
24	RONI	27,486,031.30	28,498,923.86	28,541,219.21	28,259,955.87	27,957,155.83	27,986,835.84	341,311,897.71
25	SULE TANKARKAR	53,864,683.14	53,935,326.21	53,788,426.65	54,438,408.38	54,021,109.40	54,149,759.51	665,047,047.33
26	TAURA	48,203,374.04	48,157,713.67	48,179,763.64	49,459,288.95	49,577,338.98	49,720,675.72	599,018,046.28
27	YANKWASHI	29,755,549.77	29,851,091.31	30,656,408.02	30,540,364.41	30,653,176.71	30,761,762.15	370,754,214.82
	TOTAL	1,213,411,532.13	1,216,061,434.83	1,217,578,697.95	1,208,886,820.52	1,204,647,266.38	1,204,191,841.48	14,801,287,583.40

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 5

11006 LOCAL GOVT. 60% GUNDUMA STAFF COST

S/N	MONTH	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
1	JANUARY		0.0	131,109,327.12
2	FEBRUARY	119,030,116.82	90.8	131,109,327.12
3	MARCH		0.0	134,530,661.40
4	APRIL	119,013,537.74	88.8	134,079,735.96
5	MAY	122,887,973.65	93.8	130,991,442.72
6	JUNE	116,024,255.47	88.8	130,716,311.52
7	JULY	116,024,255.47	88.8	131,498,446.14
8	AUGUST	122,522,815.87	93.2	131,498,446.14
9	SEPTEMBER	119,314,908.82	90.5	131,855,891.49
10	OCTOBER	122,748,620.90	93.4	131,467,896.00
11	NOVEMBER	113,922,071.91	87.0	131,011,351.20
12	DECEMBER	116,009,936.33	112.0	103,566,740.99
	TOTAL	1,187,498,492.98	76.4	1,553,435,577.79

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 4.1

11006 LOCAL GOVT. 60% GUNDUMA STAFF COST

S/NO	LOCAL GOVERNMENT	FEBRUARY	APRIL	MAY	JUNE	JULY	AUGUST
1	AUYO	2,791,689.29	2,679,144.43	2,934,501.92	2,680,290.92	2,676,817.77	2,917,505.19
2	BABURA	7,735,953.05	6,037,406.87	6,292,764.36	6,038,553.36	5,978,130.01	6,218,817.43
3	BIRNINKUDU	4,965,610.49	5,044,720.89	5,228,516.98	4,974,305.98	5,080,704.29	5,321,391.71
4	BIRNIWA	2,855,041.49	2,578,965.69	2,834,323.18	2,580,112.18	2,563,120.43	2,803,807.85
5	GAGARAWA	2,696,298.29	2,888,150.03	3,143,507.52	2,889,296.52	2,707,154.64	2,947,842.06
6	BUJI	3,078,943.49	3,330,430.29	3,214,078.18	2,959,867.18	2,961,365.63	3,202,053.05
7	DUTSE	6,162,158.09	5,819,515.29	6,074,872.78	5,820,661.78	5,777,190.83	6,017,878.25
8	GARKI	2,849,139.29	2,975,405.42	3,230,762.91	2,976,551.91	2,959,077.76	3,199,765.18
9	GUMEL	5,079,608.09	5,064,645.09	5,320,002.58	5,065,791.58	4,966,344.83	5,207,032.25
10	GURI	3,240,098.69	2,757,433.29	3,012,790.78	2,758,579.78	2,700,216.75	2,940,904.25
11	GWARAM	7,522,395.29	8,827,573.53	9,009,660.82	8,755,449.82	8,706,785.27	8,947,472.69
12	GWIIWA	2,907,193.25	2,880,567.32	3,111,714.95	2,857,503.95	2,766,503.40	3,007,190.82
13	HADEJIA	10,842,940.25	10,902,467.91	11,161,568.74	10,907,357.74	10,633,438.86	10,874,126.28
14	JAHUN	6,981,366.89	7,203,853.29	7,459,210.78	7,204,999.78	7,146,636.83	7,387,324.25
15	KAFINHAUSA	5,026,960.49	4,808,640.09	5,063,997.58	4,809,786.58	4,733,466.83	4,974,154.25
16	KAUGAMA	3,275,295.89	3,518,200.29	3,773,557.78	3,519,346.78	3,032,169.27	3,272,856.69
17	KAZAURE	5,495,772.65	5,449,671.51	5,705,029.00	5,450,818.00	5,405,489.45	5,646,176.87
18	KIRIKASAMMA	3,826,757.09	3,669,820.01	3,925,177.50	3,670,966.50	3,612,603.55	3,853,290.97
19	KIYAWA	3,586,800.89	3,680,892.48	3,936,249.97	3,682,038.97	3,625,708.32	3,866,395.64
20	MAIGATARI	2,282,633.09	3,459,243.09	3,677,904.58	3,423,693.58	3,267,480.23	3,508,167.65
21	MALAM MADORI	5,890,483.49	6,159,949.89	3,862,742.16	3,608,531.16	5,723,511.23	5,964,198.65
22	MIGA	1,985,829.88	2,237,316.69	2,492,674.22	2,238,463.22	2,180,100.23	2,420,787.65
23	RINGIM	4,068,824.09	4,146,214.86	4,401,572.38	4,147,361.38	4,028,532.23	4,269,219.65
24	RONI	4,795,296.83	5,031,412.11	5,392,822.18	5,138,611.18	5,125,668.84	5,366,356.26
25	SULE TANKARKAR	4,539,743.09	4,752,660.89	5,008,018.38	4,753,786.20	4,671,234.56	4,911,921.98
26	TAURA	2,893,037.69	2,102,670.15	2,358,027.64	2,103,816.64	2,045,453.58	2,286,141.11
27	YANKWASHI	1,654,245.71	1,006,566.34	1,261,923.80	1,007,712.80	949,349.85	1,190,037.24
	TOTAL	119,030,116.82	119,013,537.74	122,887,973.65	116,024,255.47	116,024,255.47	122,522,815.87

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 4.1

11006 LOCAL GOVT. 60% GUNDUMA STAFF COST

S/NO	LOCAL GOVERNMENT	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	Total
1	AUYO	2,798,693.82	2,938,197.36	2,860,290.86	2,755,598.53	28,032,730.09
2	BABURA	6,100,006.06	6,157,813.00	6,049,172.24	7,774,430.80	64,383,047.18
3	BIRNINKUDU	5,202,580.34	5,233,636.82	5,148,716.32	5,084,786.19	51,284,970.01
4	BIRNIWA	2,684,996.48	2,809,118.42	278,816.32	2,714,171.99	24,702,474.03
5	GAGARAWA	2,829,030.69	3,036,406.14	2,911,894.17	2,639,372.59	28,688,952.65
6	BUJI	3,083,241.68	324,963.02	3,162,042.52	3,215,856.26	28,532,841.30
7	DUTSE	5,899,066.88	6,081,616.82	-	211,177.24	47,864,137.96
8	GARKI	3,080,953.81	3,244,483.75	3,052,253.25	3,309,495.19	30,877,888.47
9	GUMEL	5,088,220.88	5,171,962.82	5,063,710.72	5,114,661.29	51,141,980.13
10	GURI	2,822,092.88	2,982,003.62	2,903,998.49	3,338,200.19	29,456,318.72
11	GWARAM	8,828,661.32	8,966,230.12	8,876,489.22	8,773,030.63	87,213,748.71
12	GWIIWA	2,888,379.45	2,988,291.52	2,887,989.42	2,803,159.97	29,098,494.05
13	HADEJIA	10,755,314.91	10,879,053.56	10,760,938.66	10,656,702.30	108,373,909.21
14	JAHUN	7,268,512.88	7,488,018.02	7,310,036.92	7,010,044.59	72,460,004.23
15	KAFINHAUSA	4,855,342.88	4,976,683.82	4,876,381.72	4,963,836.99	49,089,251.23
16	KAUGAMA	3,154,045.32	3,312,952.51	3,222,781.76	3,314,423.83	33,395,630.12
17	KAZAURE	5,527,365.50	5,632,690.64	5,548,910.14	5,627,507.83	55,489,431.59
18	KIRIKASAMMA	3,734,479.60	3,868,732.89	3,722,144.61	3,780,958.91	37,664,931.63
19	KIYAWA	3,747,584.27	3,900,304.86	3,805,938.81	3,432,015.08	37,263,929.29
20	MAIGATARI	3,389,356.28	3,528,566.42	3,459,981.52	3,101,145.99	33,098,172.43
21	MALAM MADORI	5,845,387.28	5,927,023.82	5,799,194.92	5,875,642.59	54,656,665.19
22	MIGA	2,301,976.28	2,369,140.22	2,268,838.12	1,894,914.39	22,390,040.90
23	RINGIM	4,150,408.28	4,212,522.62	4,112,220.52	3,896,247.39	41,433,123.40
24	RONI	524,544.83	5,326,246.22	5,240,242.12	5,229,402.39	47,170,602.96
25	SULE TANKARKAR	4,793,110.61	4,942,962.95	4,842,660.85	4,756,424.52	47,972,524.03
26	TAURA	2,167,329.74	2,331,651.08	2,231,348.98	3,065,894.85	23,585,371.46
27	YANKWASHI	1,071,225.88	1,195,347.84	1,095,045.74	1,670,833.81	12,102,289.01
	TOTAL	119,314,908.82	122,748,620.90	113,922,071.91	116,009,936.33	1,187,498,492.98

JIGAWA STATE FINANCIAL REPORT, 2017
Note to the Financial Statement No. 6
24006 OTHER MISCELLANEOUS RECEIPT (PARIS CLUB REFUND)

S/N	MONTH	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
1	1ST INFLOW JULY	7,107,666,706.76		
2	2ND INFLOW DECEMBER	7,107,666,706.76	53.8	13,220,260,075.00
	TOTAL	14,215,333,413.52	107.5	13,220,260,075.00

JIGAWA STATE FINANCIAL REPORT, 2017
Note to the Financial Statement No. 7
23000 CAPITAL GRANTS, CONTRIBUTIONS AND REIMBURSEMENT

S/N	MONTH	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
1	JANUARY	1,151,744,930.38	1236.2	93,171,904.78
2	FEBRUARY	855,181,260.16	1633.1	52,366,171.91
3	MARCH	624,481,147.30	1308.9	47,711,936.60
4	APRIL	1,648,537,559.98	3594.1	45,867,619.86
5	MAY	196,978,922.52	27.6	714,552,972.90
6	JUNE	3,556,553,044.27	3457.8	102,857,173.66
7	JULY	359,847,926.87	89849.7	400,500.00
8	AUGUST	658,654,059.36	84.3	781,555,630.65
9	SEPTEMBER	947,335,002.18	324.3	292,143,914.28
10	OCTOBER	812,665,418.87	195.7	415,206,225.54
11	NOVEMBER	829,622,619.32	131.3	631,979,006.61
12	DECEMBER	902,771,346.09	62.9	1,434,492,359.20
	TOTAL	12,544,373,237.30	272.0	4,612,305,415.99

JIGAWA STATE FINANCIAL REPORT, 2017
Note to the Financial Statement No. 7.1
23000 CAPITAL GRANTS, CONTRIBUTIONS AND REIMBURSEMENT

S/NO	ECONOMIC CODE	PROGRAMME	BUDGETED	ACTUAL
1	23001	SAVE ONE MILLION LIVES	450,000,000.00	456,750,000.00
2	23001	THIRD NATIONAL URBAN WATER SECTOR REFORM	675,000,000.00	
3	23002	SUBEB MATCHING GRANT	5,699,000,000.00	3,202,257,425.78
4	23007	GPE/NIPEP	300,000,000.00	1,426,497,617.93
5	23007	UNICEF GRANTS (NUTRITION & PRIMARY HEALTH CARE PROGRAMMES)	400,000,000.00	329,256,960.00
6	23007	WATER & SANITATION	1,447,930,000.00	663,107,530.54
7	23007	UNICEF GRANTS (WASH, HEALTH & NUTRITION , M & E AND EMERGENCY)	40,070,000.00	
8	23007	TB & LEPROSY GRANTS	25,000,000.00	76,877,240.83
9	23007	SASAKAWA G 2000 GRANT	24,000,000.00	73,346,560.00
10	23001	EU/WSSSRP II	363,000,000.00	
11	23009	2% LG CONTRIBUTIONS (SULE LAMIDO UNIVERSITY KAFINHAUSA)	495,000,000.00	616,699,649.31
12	23009	LOCAL GOVERNMENT CONTRIBUTIONS FOR CAPITAL PROJECTS	4,800,000,000.00	3,083,197,837.45
13	23010	SDG CONDITIONAL GRANTS SCHEME	600,000,000.00	
14	23010	EU/WORLD BANK GRANTS(SLOGOR)	250,000,000.00	569,278,227.01
15	23010	ADB/ATASP GRANTS	1,419,000,000.00	
16	23012	TETFUND GRANTS (SULE LAMIDO UNIVERSITY KAFINHAUSA)	600,000,000.00	173,311,449.45
17	23012	TETFUND GRANTS (JIGAWA STATE POLYTECHNIC)	250,000,000.00	248,000,000.00
18	23012	TETFUND GRANTS (COLLEGE OF EDUCATION GUMEL)	450,000,000.00	135,792,739.00
19	23014	REIMBURSEMENT FROM(JASCO)	900,000,000.00	1,490,000,000.00
20	23099	OTHER REIMBURSEMENT	2,500,000,000.00	
		TOTAL	21,688,000,000.00	12,544,373,237.30

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 8

24000 OTHER CAPITAL RECEIPTS

S/N	MONTH	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
1	JANUARY	4,242,968,138.55	1813.6	233,947,269.32
2	FEBRUARY	634,649,594.71	1122.8	56,522,657.99
3	MARCH	698,730,782.84	2357.2	29,642,649.16
4	APRIL	420,655,245.28	2093.3	20,095,209.13
5	MAY	891,555,250.29	5252.3	16,974,688.96
6	JUNE	602,970,845.17	3349.3	18,003,116.34
7	JULY	3,068,265.49	0.5	671,924,308.06
8	AUGUST	22,857,891.22	3.0	772,896,441.04
9	SEPTEMBER	2,835,784.79	0.3	939,889,459.00
10	OCTOBER	365,349,559.13	68.7	531,805,389.31
11	NOVEMBER	15,995,679.90	2.3	695,264,477.19
12	DECEMBER	715,919,649.55	63.4	1,128,926,632.72
	TOTAL	8,617,556,686.92	168.4	5,115,892,298.22

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 8.1

24000 OTHER CAPITAL RECEIPTS

S/NO	ECONOMIC CODE	PROGRAMME	BUDGETED	ACTUAL
1	24001	PARASTATALS CAPITALIZED REVENUE (JIGAWA STATE COLLEGE OF EDUCATION)	20,000,000.00	
2	24001	PARASTATALS CAPITALIZED REVENUE (JIGAWA STATE HOUSING AUTHORITY)	30,000,000.00	
3	24001	PARASTATALS CAPITALIZED REVENUE (MINISTRY FOR LOCAL GOVERNMENT)	47,000,000.00	
4	24001	PARASTATALS CAPITALIZED REVENUE (MINISTRY OF FINANCE AND ECONOMIC PLANNING)	1,315,000,000.00	65,536,875.60
5	24001	PARASTATALS CAPITALIZED REVENUE (LOCAL GOVERNMENT SERVICE COMMISSION)	36,000,000.00	
6	24001	PARASTATALS CAPITALIZED REVENUE (JIGAWA STATE POLYTECHNIC)	20,000,000.00	
7	24001	PARASTATALS CAPITALIZED REVENUE (LOCAL GOVERNMENT AUDIT DIRECTORATE)	24,000,000.00	
8	24003	EXPECTED CAPITAL BALANCES FROM AS AT 1ST JANUARY	15,776,000,000.00	3,418,361,558.08
9	24004	EXCESS CRUID REVENUE	4,000,000,000.00	5,133,658,253.24
		TOTAL	21,268,000,000.00	8,617,556,686.92

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 9

24000 OTHER RECEIPTS AND DEPOSITS

S/N	MONTH	2017 ACTUAL RECEIPTS N	2016 ACTUAL RECEIPTS N
2	MINISTRY OF EDUCATION REFUNDS		803,668.50
3	LAND AND HOUSING (LOGISTIC)	44,501,017.27	38,006,924.29
4	FEDERAL INLAND REVENUE SERVICE		806,691.26
	TOTAL	44,501,017.27	39,617,284.05

JIGAWA STATE FINANCIAL REPORT, 2017

STATEMENT OF PERSONNEL EMOLUMENT

Notes to Financial Statements No. 10

CLASS CODE	ORGANISATION/SUB - ORGANISATION	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
	CONSOLIDATED STATEWIDE	37,577,000,000.00	36,623,413,779.40	97.46	953,586,220.60	35,526,431,533.23
10000	Government House	57,240,000.00	52,501,208.39	91.72	4,738,791.61	47,831,178.12
10000	Government House	33,554,000.00	29,148,769.80	86.87	4,405,230.20	29,172,458.52
10110	Directorate of Protocol	4,518,000.00	4,123,127.20	91.26	394,872.80	4,452,281.20
10120	Due Process & Project Monitoring Bureau	19,168,000.00	19,229,311.39	100.32	(61,311.39)	14,206,438.40
11	Deputy Governor's Office	7,796,000.00	12,085,028.76	155.02	(4,289,028.76)	7,823,285.90
11000	Deputy Governor's Office	7,796,000.00	12,085,028.76	155.02	(4,289,028.76)	7,823,285.90
11010	Deputy Governor's Office General					-
11200	Economic Empowerment Directorate					-
12	Office of the Secretary to the State Government	278,110,000.00	265,107,488.42	95.32	13,002,511.58	347,590,143.30
12000	Office of the Secretary to the State Government					-
12010	Administration & Finance Directorate	237,697,000.00	221,847,355.78	93.33	15,849,644.22	303,721,570.90
12100	Special Services Directorate	22,956,000.00	26,338,247.83	114.73	(3,382,247.83)	25,250,280.52
12110	Research, Evaluation & Political Affairs Directorate	3,862,000.00	3,348,294.66	86.70	513,705.34	3,593,164.20
12130	Liason Office Kaduna	5,319,000.00	5,188,696.03	97.55	130,303.97	5,163,312.70
12140	Liason Office Lagos	3,641,000.00	3,128,354.17	85.92	512,645.83	5,073,382.20
12150	Liason Office Abuja	4,259,000.00	4,994,372.17	117.27	(735,372.17)	4,440,239.20
12160	Special Services Directorate (Council Affairs Dept)	376,000.00	262,167.78	69.73	113,832.22	348,193.58
13	Directorate of Chieftaincy, Religious Affairs & Sharia Impl.	149,666,000.00	133,031,183.10	88.89	16,634,816.90	26,308,566.90
13000	Directorate of Chieftaincy, Religious Affairs & Sharia Impl.	149,666,000.00	133,031,183.10	88.89	16,634,816.90	26,308,566.90
14	Office of the Head of Service	836,364,000.00	1,202,616,201.65	143.79	(366,252,201.65)	704,422,690.40
14000	Office of the Head of Service	179,649,000.00	174,843,621.37	97.33	4,805,378.63	81,886,072.76
14100	Establishment & Service Matters Directorate	359,659,000.00	420,642,457.25	116.96	(60,983,457.25)	340,725,002.19
14120	Directorate of Guidance and Counseling	1,627,000.00	1,192,703.14	73.31	434,296.86	1,523,770.20
14130	Directorate of Salary & Pension Administration	295,429,000.00	605,937,419.89	205.10	(310,508,419.89)	280,287,845.25

JIGAWA STATE FINANCIAL REPORT, 2017

STATEMENT OF PERSONNEL EMOLUMENT

Notes to Financial Statements No. 10

CLASS CODE	ORGANISATION/SUB - ORGANISATION	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
15	Ministry of Finance & Economic Planning	224,009,000.00	301,092,670.70	134.41	(77,083,670.70)	216,026,873.46
15000	Ministry of Finance & Economic Planning	224,009,000.00	301,092,670.70	134.41	(77,083,670.70)	216,026,873.46
15105	Office of the Accountant General (Operations & Miscellaneous)					-
16	Budget & Economic Planning Directorate	44,565,000.00	41,836,729.53	93.88	2,728,270.47	36,408,558.00
16000	Budget & Economic Planning Directorate	44,565,000.00	41,836,729.53	93.88	2,728,270.47	36,408,558.00
18	Ministry for Local Governments & Comm. Development	55,000,000.00	78,749,822.30	143.18	(23,749,822.30)	52,806,541.10
18000	Ministry for Local Governments & Comm. Development	55,000,000.00	78,749,822.30	143.18	(23,749,822.30)	52,806,541.10
19	Ministry of Agriculture & Natural Resources	298,129,000.00	300,682,597.65	100.86	(2,553,597.65)	293,455,774.94
19000	Ministry of Agriculture & Natural Resources	298,129,000.00	300,682,597.65	100.86	(2,553,597.65)	293,455,774.94
20	Ministry of Women Affairs	40,437,000.00	44,110,961.49	109.09	(3,673,961.49)	49,449,591.20
20000	Ministry of Women Affairs	40,437,000.00	44,110,961.49	109.09	(3,673,961.49)	47,197,599.00
20200	Alternative Energy Fund (Old)					2,251,992.20
21	Ministry of Commerce, Industries and Co-operatives	81,986,000.00		-	81,986,000.00	54,370,009.73
21000	Ministry of Commerce, Industries and Co-operatives	60,986,000.00	58,087,212.88	95.25	2,898,787.12	54,370,009.73
21250	State Investment Promotion Agency (InvestJigawa)	21,000,000.00	-		21,000,000.00	-
22	Ministry of Education, Science & Technology	2,597,583,000.00	2,609,656,483.65	100.46	(12,073,483.65)	2,565,576,445.21
22000	Ministry of Education, Science & Technology	2,596,504,000.00	2,586,956,350.40	99.63	9,547,649.60	2,564,561,492.81
22290	State Educational Inspectorate & Monitoring Unit	11,079,000.00	22,700,133.25		(11,621,133.25)	1,014,952.40
24	Ministry of Health	5,089,975,000.00	5,618,442,915.12	110.38	(528,467,915.12)	1,562,879,972.95
24000	Ministry of Health	332,015,000.00	768,839,174.83	231.57	(436,824,174.83)	460,851,259.42
24100	School of Nursing	252,801,000.00	243,756,409.65	96.42	9,044,590.35	218,944,685.17
24110	School of Health Technology	195,650,000.00	193,436,979.15	98.87	2,213,020.85	189,033,533.17

JIGAWA STATE FINANCIAL REPORT, 2017

STATEMENT OF PERSONNEL EMOLUMENT

Notes to Financial Statements No. 10

CLASS CODE	ORGANISATION/SUB - ORGANISATION	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
24115	Rasheed Shekoni Specialist Hospital	755,000,000.00	749,996,269.52	99.34	5,003,730.48	694,050,495.19
24120	School of Midwifery		-			-
24125	Office of the Provost College of Nursing & Midwifery		-			-
24130	School of Nursing Hadejia	22,660,000.00	-		22,660,000.00	-
24220	Babura General Hospital	194,996,000.00	193,819,761.43	99.40	1,176,238.57	-
24230	Birnin Kudu General Hospital	351,300,000.00	446,785,429.51	127.18	(95,485,429.51)	-
24240	Birniwa General Hospital	169,049,000.00	159,356,059.05	94.27	9,692,940.95	-
24250	Dutse General Hospital	457,209,000.00	478,020,566.44	104.55	(20,811,566.44)	-
24260	Gumel General Hospital	365,831,000.00	337,258,072.11	92.19	28,572,927.89	-
24270	Gwaram Cottage Hospital	135,249,000.00	127,507,291.67	94.28	7,741,708.33	-
24280	Hadejia General Hospital	534,583,000.00	626,619,393.70	117.22	(92,036,393.70)	-
24290	Hadejia Tuberculosis and Leprosy Hospital	68,593,000.00	59,917,803.88	87.35	8,675,196.12	-
24300	Jahun General Hospital	293,097,000.00	268,594,281.48	91.64	24,502,718.52	-
24310	Kafin Hausa (Bulangu) Cottage Hospital	113,768,000.00	110,700,723.98	97.30	3,067,276.02	-
24320	Kafin Hausa General Hospital	164,670,000.00	155,886,263.32	94.67	8,783,736.68	-
24330	Kazaure General Hospital	383,622,000.00	357,919,212.28	93.30	25,702,787.72	-
24340	Kazaure Psychiatric Hospital	58,932,000.00	56,200,369.00	95.36	2,731,631.00	-
24350	Ringim General Hospital	240,948,000.00	283,828,854.12	117.80	(42,880,854.12)	-
25	Ministry of Information, Youths, Sports & Culture	90,200,000.00	92,040,622.49	102.04	(1,840,622.49)	92,267,048.00
25000	Ministry of Information, Youths, Sports & Culture	90,200,000.00	92,040,622.49	102.04	(1,840,622.49)	92,267,048.00
26	Ministry of Justice	115,705,000.00	130,505,189.18	112.79	(14,800,189.18)	122,012,893.12
26000	Ministry of Justice	115,705,000.00	130,505,189.18	112.79	(14,800,189.18)	122,012,893.12
27	Justice Sector and Law Reform Commission	18,939,000.00	23,942,446.49	126.42	(5,003,446.49)	17,019,978.20
27000	Justice Sector and Law Reform Commission	18,939,000.00	23,942,446.49	126.42	(5,003,446.49)	17,019,978.20
28	Ministry of Environment	113,109,000.00	106,286,521.03	93.97	6,822,478.97	100,378,449.72
28000	Ministry of Environment	111,346,000.00	103,884,047.23	93.30	7,461,952.77	100,330,061.52
28700	Alternative Energy Fund	1,763,000.00	2,402,473.80	136.27	(639,473.80)	48,388.20
29	Ministry of Lands & Housing	89,483,000.00	84,054,633.16	93.93	5,428,366.84	54,867,982.54
29000	Ministry of Lands & Housing	89,483,000.00	84,054,633.16	93.93	5,428,366.84	54,867,982.54
29240	Regional Planning Agency					-

JIGAWA STATE FINANCIAL REPORT, 2017

STATEMENT OF PERSONNEL EMOLUMENT

Notes to Financial Statements No. 10

CLASS CODE	ORGANISATION/SUB - ORGANISATION	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
30	Ministry of Water Resources	18,692,000.00	25,937,236.65	138.76	(7,245,236.65)	15,201,044.40
30000	Ministry of Water Resources	18,692,000.00	25,937,236.65	138.76	(7,245,236.65)	15,201,044.40
31	Ministry of Works & Transport	207,096,000.00	252,077,829.29	121.72	(44,981,829.29)	246,235,404.64
31000	Ministry of Works & Transport	104,997,000.00	154,784,184.82	147.42	(49,787,184.82)	151,731,133.28
31100	Fire Services Directorate	83,100,000.00	81,056,968.67	97.54	2,043,031.33	76,036,229.28
31210	State Emergency Management Agency (SEMA)	19,000,000.00	16,236,675.80	85.46	2,763,324.20	18,468,042.08
32	Office of the Auditor General	65,390,000.00	61,736,972.74	94.41	3,653,027.26	65,822,299.90
32000	Office of the Auditor General	65,390,000.00	61,736,972.74	94.41	3,653,027.26	65,822,299.90
33	Directorate of Local Government Audit	59,000,000.00	56,864,600.32	96.38	2,135,399.68	61,503,592.97
33000	Directorate of Local Government Audit	59,000,000.00	56,864,600.32	96.38	2,135,399.68	61,503,592.97
34	Civil Service Commission	8,682,000.00	6,160,026.20	70.95	2,521,973.80	6,168,798.36
34000	Civil Service Commission	8,682,000.00	6,160,026.20	70.95	2,521,973.80	6,168,798.36
35	Local Government Service Commission	6,439,000.00	4,092,906.70	63.56	2,346,093.30	4,331,641.32
35000	Local Government Service Commission	6,439,000.00	4,092,906.70	63.56	2,346,093.30	4,331,641.32
36	State Independent Electoral Commission	6,731,000.00	9,491,678.40	141.01	(2,760,678.40)	5,994,307.70
36000	State Independent Electoral Commission	6,731,000.00	9,491,678.40	141.01	(2,760,678.40)	5,994,307.70
38	State House of Assembly	367,000,000.00	202,624,043.66	55.21	164,375,956.34	321,726,323.01
38000	State House of Assembly	367,000,000.00	202,624,043.66	55.21	164,375,956.34	321,726,323.01
39	Primary Health Care Development Agency (JSPHCDA)	4,247,965,000.00	3,877,455,219.10	91.28	370,509,780.90	7,309,578,816.63
39000	Gunduma Health System Board (JSPHCDA)	70,382,000.00	218,835,096.22	310.92	(148,453,096.22)	532,226,740.80
39010	Gunduma Health Council Hadejia (JSPHCDA)	-	-	-	-	1,119,669,913.64
39020	Gunduma Health Council Ringim (JSPHCDA)	-	-	-	-	1,006,900,613.70
39030	Gunduma Health Council Dutse (JSPHCDA)	-	-	-	-	731,766,959.72
39040	Gunduma Health Council Birniwa (JSPHCDA)	-	-	-	-	406,121,370.49
39050	Gunduma Health Council Birnin Kudu (JSPHCDA)	-	-	-	-	955,236,721.14
39060	Gunduma Health Council Kazaure (JSPHCDA)	-	-	-	-	856,174,567.41

JIGAWA STATE FINANCIAL REPORT, 2017

STATEMENT OF PERSONNEL EMOLUMENT

Notes to Financial Statements No. 10

CLASS CODE	ORGANISATION/SUB - ORGANISATION	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
39070	Gunduma Health Council Kafin-Hausa (JSPHCDA)		-			434,197,420.39
39080	Gunduma Health Council Gumel		-			788,442,844.35
39090	Gunduma Health Council Jahun (JSPHCDA)		-			478,841,664.99
39200	Auyo Local Government PHC Management Office	90,638,000.00	87,500,781.14	96.54	3,137,218.86	-
39210	Babura Local Government PHC Management Office	214,670,000.00	197,493,251.69	92.00	17,176,748.31	-
39220	Birin Kudu Local Government PHC Management Office	161,358,000.00	149,129,739.61	92.42	12,228,260.39	-
39230	Birniwa Local Government PHC Management Office	93,039,000.00	153,654,977.45	165.15	(60,615,977.45)	-
39240	Buji Local Government PHC Management Office	86,984,000.00	79,495,571.39	91.39	7,488,428.61	-
39250	Dutse Local Government PHC Management Office	199,556,000.00	189,606,771.18	95.01	9,949,228.82	-
39260	Gagarawa Local Government PHC Management Office	129,543,000.00	121,737,998.53	93.97	7,805,001.47	-
39270	Garki Local Government PHC Management Office	105,083,000.00	136,779,325.37	130.16	(31,696,325.37)	-
39280	Gumel Local Government PHC Management Office	148,160,000.00	172,066,639.41	116.14	(23,906,639.41)	-
39290	Guri Local Government PHC Management Office	120,484,000.00	115,368,736.63	95.75	5,115,263.37	-
39300	Gwaram Local Government PHC Management Office	318,815,000.00	311,549,077.95	97.72	7,265,922.05	-
39310	Gwiwa Local Government PHC Management Office	90,150,000.00	89,139,983.94	98.88	1,010,016.06	-
39320	Hadejia Local Government PHC Management Office	290,880,000.00	286,116,620.76	98.36	4,763,379.24	-
39340	Jahun Local Government PHC Management Office	169,937,000.00	175,906,005.67	103.51	(5,969,005.67)	-
39350	Kafin Hausa Local Government PHC Management Office	138,412,000.00	130,702,945.19	94.43	7,709,054.81	-
39360	Kaugama Local Government PHC Management Office	122,080,000.00	121,461,712.48	99.49	618,287.52	-
39370	Kazaure Local Government PHC Management Office	197,288,000.00	199,158,647.09	100.95	(1,870,647.09)	-
39380	Kiri Kasamma Local Government PHC Management Office	177,777,000.00	159,500,656.62	89.72	18,276,343.38	-

JIGAWA STATE FINANCIAL REPORT, 2017

STATEMENT OF PERSONNEL EMOLUMENT

Notes to Financial Statements No. 10

CLASS CODE	ORGANISATION/SUB - ORGANISATION	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
39400	Kiyawa Local Government PHC Management Office	156,358,000.00	78,310,998.25	50.08	78,047,001.75	-
39410	Maigatari Local Government PHC Management Office	113,595,000.00	112,838,468.09	99.33	756,531.91	-
39420	Malam Madoril Local Government PHC Management Office	262,638,000.00	64,828,182.72	24.68	197,809,817.28	-
39430	Miga Local Government PHC Management Office	96,454,000.00	9,294,529.05	9.64	87,159,470.95	-
39440	Ringim Local Government PHC Management Office	191,708,000.00	238,444,804.08	124.38	(46,736,804.08)	-
39450	Roni Local Government PHC Management Office	176,461,000.00	90,940,494.39	51.54	85,520,505.61	-
39460	Sule Tankarkar Local Government PHC Management Office	103,323,000.00	76,729,621.03	74.26	26,593,378.97	-
39470	Taura Local Government PHC Management Office	135,265,000.00	70,442,341.76	52.08	64,822,658.24	-
39480	Yankawashi Local Government PHC Management Office	86,927,000.00	40,421,241.41	46.50	46,505,758.59	-
49	Directorate of Economic Empowerment	62,782,000.00	54,700,087.82	87.13	8,081,912.18	58,794,963.80
49000	Directorate of Economic Empowerment	62,782,000.00	54,700,087.82	87.13	8,081,912.18	58,794,963.80
	Parastatals Consolidated	22,338,929,000.00	20,917,443,262.53	93.64	(1,421,485,737.47)	21,079,578,357.71
12220	Pilgrims Welfare Agency	37,812,000.00	35,053,362.59	92.70	2,758,637.41	38,763,594.80
14140	Manpower Development Institute	50,365,000.00	40,784,300.40	80.98	9,580,699.60	37,957,879.05
15200	Board of Internal Revenue General	87,280,000.00	113,914,922.41	130.52	(26,634,922.41)	102,363,702.02
15300	Jigawa State Bureau of Statistics	7,000,000.00	-	-	7,000,000.00	-
17200	Rural Water Supply and Sanitation Agency (Old)		-			29,256,024.10
17300	Rural Electricity Board (old)		-			30,740,938.00
19100	JARDA	345,568,000.00	388,573,503.57	112.44	(43,005,503.57)	356,856,770.99
19110	Jigawa State Agricultural Research Institute	97,000,000.00	88,801,189.21	91.55	8,198,810.79	96,928,524.89
20210	Rehabilitation Board	32,801,000.00	31,519,813.48	96.09	1,281,186.52	27,725,346.70
21220	Jigawa State Hotels and Tourism		-			6,253,927.00
21230	Mineral Resource Development Agency	9,025,000.00	8,167,824.60	90.50	857,175.40	8,141,658.67
22075	Dutse Model / Capital School	133,735,000.00	127,268,068.98	95.16	6,466,931.02	132,145,165.21

JIGAWA STATE FINANCIAL REPORT, 2017

STATEMENT OF PERSONNEL EMOLUMENT

Notes to Financial Statements No. 10

CLASS CODE	ORGANISATION/SUB - ORGANISATION	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
22200	State Universal Basic Education Board	324,400,000.00	251,462,981.12	77.52	72,937,018.88	323,144,802.05
22205	Local Education Authority	15,480,000,000.00	14,189,788,234.14	91.67	1,290,211,765.86	14,520,877,189.63
22206	Bamaina Academy	12,501,000.00	10,548.00	0.08	12,490,452.00	5,503,319.76
22210	Science & Technical Education Board	511,010,000.00	524,822,812.43	102.70	(13,812,812.43)	477,265,825.42
22220	Islamic Education Bureau	692,188,000.00	636,826,230.47	92.00	55,361,769.53	682,890,456.75
22230	Jigawa State Scholarships Board	8,423,000.00	10,992,120.10	130.50	(2,569,120.10)	9,742,239.20
22240	Jigawa State College of Education	971,600,000.00	959,764,259.03	98.78	11,835,740.97	930,678,400.64
22250	Jigawa State Polytechnic	431,100,000.00	445,242,351.04	103.28	(14,142,351.04)	405,002,113.92
22260	Jigawa State College of Islamic Legal Studies	323,000,000.00	332,870,329.18	103.06	(9,870,329.18)	307,713,586.14
22270	Institute of Information Technology	200,000,000.00	201,189,422.21	100.59	(1,189,422.21)	198,740,706.22
22280	Binyaminu Usman Polytechnic	379,840,000.00	365,811,324.85	96.31	14,028,675.15	330,641,143.16
22285	Sule Lamido University, Kafin-Hausa	615,600,000.00	586,003,202.87	95.19	29,596,797.13	502,723,586.88
22300	Agency for Mass Education	64,523,000.00	58,622,981.82	90.86	5,900,018.18	61,412,053.46
22310	Library Board	47,619,000.00	47,392,732.76	99.52	226,267.24	47,291,436.20
22320	Nomadic Education Agency	397,100,000.00	409,204,293.53	103.05	(12,104,293.53)	397,076,107.97
25110	Jigawa State Social Re-orientation & Mobilization Agency	-	-	-	-	2,910,685.80
25200	Jigawa State Broadcasting Corporation (Radio)	100,400,000.00	101,717,733.54	101.31	(1,317,733.54)	102,404,193.66
25210	Jigawa State Broadcasting Corporation (Television)	43,470,000.00	50,057,476.81	115.15	(6,587,476.81)	41,568,453.91
25240	History & Culture Bureau	22,990,000.00	22,819,044.87	99.26	170,955.13	22,631,603.53
25250	Jigawa State Sports Council	87,012,000.00	105,390,880.08	121.12	(18,378,880.08)	98,147,853.10
28200	JIGAP	-	-	-	-	11,945,040.80
28600	JISEPA	239,928,000.00	241,945,930.08	100.84	(2,017,930.08)	239,642,672.38
29200	DCDA	51,431,000.00	61,441,683.46	119.46	(10,010,683.46)	30,439,263.60
29210	Jigawa State Housing Authority	11,978,000.00	12,942,698.70	108.05	(964,698.70)	13,570,583.76
29230	Urban Development Board	67,836,000.00	51,336,764.32	75.68	16,499,235.68	64,618,068.10
30100	Rural Water Supply and Sanitation Agency	32,345,000.00	29,434,719.00	91.00	2,910,281.00	-
30200	Jigawa State Water Board	152,800,000.00	139,661,237.84	91.40	13,138,762.16	150,450,509.24
30210	Small Town Water Supply Agency	223,620,000.00	208,959,991.14	93.44	14,660,008.86	217,647,010.50
31200	Rural Electricity Board	29,148,000.00	26,696,367.50	91.59	2,451,632.50	-
31220	Jigawa Roads Maintenance Agency	16,480,000.00	10,951,926.40	66.46	5,528,073.60	15,765,920.50

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 11

33500 PENSIONS AND GRATUITIES

S/N	MONTH	2017 ACTUAL EXPENDITURE N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL EXPENDITURE N
1	JANUARY	43,539,252.01	94.1	46,262,252.27
2	FEBRUARY	154,610,527.76	85.1	181,783,157.00
3	MARCH	170,510,586.17	89.4	190,661,911.26
4	APRIL	154,050,013.46	100.9	152,645,274.93
5	MAY	184,690,182.27	409.0	45,158,121.39
6	JUNE	155,641,499.18	324.8	47,922,845.38
7	JULY	157,735,340.29	339.0	46,524,042.61
8	AUGUST	294,076,247.54	192.5	152,752,344.19
9	SEPTEMBER	43,632,335.28	16.5	263,953,402.70
10	OCTOBER	157,070,853.17	214.4	73,270,140.83
11	NOVEMBER	269,132,086.10	171.8	156,682,049.61
12	DECEMBER	301,832,240.47	178.1	169,438,006.41
	TOTAL	2,086,521,163.70	136.6	1,527,053,548.58

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 11.1

33500 PENSIONS AND GRATUITIES

S/NO	ECONOMIC CODE	PROGRAMME	BUDGETED	2017 ACTUAL	2016 ACTUAL
1	33510	STATUTORY PENSION	505,000,000.00	539,523,269.85	577,030,206.05
2	33511	CONTRACT GRATUITIES	120,000,000.00	67,319,811.04	67,787,803.73
3	33512	DEATH GRATUITIES	50,000,000.00	24,159,474.19	3,897,825.55
4	33513	17% STATE CONTRIBUTION TO PENSION TRUST	1,400,000,000.00	1,455,518,608.62	441,662,286.75
		TOTAL	2,075,000,000.00	2,086,521,163.70	1,090,378,122.08

JIGAWA STATE FINANCIAL REPORT, 2017
CONSOLIDATED REVENUE FUND CHARGES
Notes to Financial Statements No. 12

CLASS CODE	ORGANISATION/SUB - ORGANISATION	2017 REVISED ESTIMATES N	ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
	CONSOLIDATED REVENUE FUND CHARGES					
14135	Directorate of salary and pension administration(pension and gratuity)					1,065,285.39
15100	Office of the Accountant General (CRFC)	5,569,000.00	4,986,280.80	89.54	582,719.20	5,428,234.80
15107	Office of the Accountant General (Stat. Allocation to LGs)	54,000,000.00	53,333,333.33	98.77	666,666.67	52,650,789.52
15108	Office of the Accountant General (Stabilization Fund)	500,000,000.00	77,082,633.35	15.42	422,917,366.65	470,000,000.00
15210	Office of the Chairman Board of Internal Revenue (CRFC)	5,569,000.00	11,186,466.08	200.87	(5,617,466.08)	9,247,055.68
32100	State Auditor General	5,569,000.00	5,428,234.80	97.47	140,765.20	5,439,881.57
33100	Office of the Auditor General Local Government Audit (CRFC)	5,569,000.00	4,544,326.80	81.60	1,024,673.20	2,776,510.80
34100	Chairman & Members, Civil Service Commission (CRFC)	16,518,000.00	16,157,586.00	97.82	360,414.00	16,157,586.00
35100	Chairman & Members, Local Government Service Commission (CRFC)	29,390,000.00	19,206,133.69	65.35	10,183,866.31	21,328,266.00
36100	State Independent Electoral Commission Members (CRFC)	42,420,000.00	34,868,778.83	82.20	7,551,221.17	46,569,341.88
37100	Judicial Service Commission (CRFC)	90,961,000.00	101,157,493.95	111.21	(10,196,493.95)	83,141,380.50
37120	High Court (CRFC)	540,010,000.00	520,091,891.61	96.31	19,918,108.39	492,408,259.04
37130	Shari'a Court of Appeal (CRFC)	731,965,000.00	746,524,755.54	101.99	(14,559,755.54)	719,554,032.79
		2,043,800,000.00	1,594,567,914.78	78.02	449,232,085.22	1,925,766,623.97

JIGAWA STATE FINANCIAL REPORT, 2017
STATEMENT OF OVERHEAD COST
Notes to Financial Statements No. 13

CLASS CODE	ORGANISATION/SUB - ORGANISATION	2017 REVISED ESTIMATES N	ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
	CONSOLIDATED STATEWIDE	15,800,146,000.00	15,591,608,391.83	98.68	208,537,608.17	11,452,907,762.11
10	GOVERNMENT HOUSE	1,033,000,000.00	981,462,003.50	95.01	51,537,996.50	765,076,118.72
10000	Government House	785,000,000.00	734,119,236.66	93.52	50,880,763.34	564,482,137.35
10110	Directorate of Protocol	200,000,000.00	195,942,350.35	97.97	4,057,649.65	156,437,933.27
10120	Due Process & Project Monitoring Bureau	48,000,000.00	51,400,416.49	107.08	(3,400,416.49)	44,156,048.10
11	DEPUTY GOVERNOR'S OFFICE	241,100,000.00	271,078,873.23	112.43	(29,978,873.23)	218,191,585.33
11000	Deputy Governor's Office	239,300,000.00	271,078,873.23	113.28	(31,778,873.23)	218,191,585.33
11100	Jigawa State Agency for the Control of AIDS (JISACA)	1,800,000.00	-		1,800,000.00	-
12	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	1,185,080,000.00	1,146,483,658.72	96.74	38,596,341.28	877,499,340.18
12010	Administration & Finance Directorate	350,680,000.00	312,459,610.47	89.10	38,220,389.53	240,525,512.06
12100	Special Services Directorate	715,000,000.00	695,727,710.50	97.30	19,272,289.50	517,970,024.93
12110	Research, Evaluation & Political Affairs Directorate	47,700,000.00	75,914,535.50	159.15	(28,214,535.50)	85,148,724.87
12130	Liason Office Kaduna	4,900,000.00	3,924,644.00	80.09	975,356.00	1,915,024.00
12140	Liason Office Lagos	14,000,000.00	7,701,668.00	55.01	6,298,332.00	4,335,168.82
12150	Liason Office Abuja	40,000,000.00	39,224,796.14	98.06	775,203.86	23,507,462.96
12155	Liason Office Kano	4,400,000.00	1,600,270.00	36.37	2,799,730.00	898,313.59
12160	Special Services Directorate (Council Affairs Dept)	8,400,000.00	9,930,424.11	118.22	(1,530,424.11)	3,199,108.95
13	DIRECTORATE OF CHIEFTAINCY, RELIGIOUS AFFAIRS & SHARIA IMPL.	12,000,000.00	98,194,786.00	818.29	(86,194,786.00)	-
13000	Directorate of Chieftaincy, Religious Affairs & Sharia Impl.	12,000,000.00	98,194,786.00	818.29	(86,194,786.00)	-
14	OFFICE OF THE HEAD OF SERVICE	510,750,000.00	624,375,012.64	122.25	(113,625,012.64)	450,704,529.16
14000	Office of the Head of Service	393,750,000.00	517,470,334.74	131.42	(123,720,334.74)	367,106,712.13
14100	Establishment & Service Matters Directorate	8,400,000.00	6,190,070.50	73.69	2,209,929.50	3,535,199.00
14110	Manpower Development & Training Directorate	76,000,000.00	82,960,995.50	109.16	(6,960,995.50)	59,963,662.00
14120	Directorate of Guidance and Counseling	26,000,000.00	13,163,312.00	50.63	12,836,688.00	14,074,356.03
14130	Directorate of Salary & Pension Administration	6,600,000.00	4,590,299.90	69.55	2,009,700.10	6,024,600.00

JIGAWA STATE FINANCIAL REPORT, 2017

STATEMENT OF OVERHEAD COST

Notes to Financial Statements No. 13

CLASS CODE	ORGANISATION/SUB - ORGANISATION	2017 REVISED ESTIMATES N	ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
15	MINISTRY OF FINANCE & ECONOMIC PLANNING	451,350,000.00	832,206,365.52	184.38	638,338,613.30	61,311,386.70
15000	Ministry of Finance & Economic Planning	436,500,000.00	816,884,851.76	187.14	(380,384,851.76)	54,335,163.90
15030	Treasury Operation					
15105	Office of the Accountant General (Operations & Miscellaneous)	14,850,000.00	15,321,513.76	103.18	(471,513.76)	6,976,222.80
16	BUDGET & ECONOMIC PLANNING DIRECTORATE	408,900,000.00	17,567,424.94	4.30	549,219,614.06	10,680,385.94
16000	Budget & Economic Planning Directorate	20,900,000.00	17,567,424.94	84.05	3,332,575.06	10,680,385.94
16040	Contingencies & Reserve Funds	388,000,000.00	-		388,000,000.00	-
18	MINISTRY FOR LOCAL GOVERNMENTS & COMM. DEVELOPMENT	67,000,000.00	132,096,652.87	197.16	(29,695,980.86)	103,195,980.86
18000	Ministry for Local Governments & Comm. Development	67,000,000.00	132,096,652.87	197.16	(65,096,652.87)	103,195,980.86
19	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	10,000,000.00	18,095,625.00	180.96	6,944,973.00	9,055,027.00
19000	Ministry of Agriculture & Natural Resources	10,000,000.00	18,095,625.00	180.96	(8,095,625.00)	9,055,027.00
20	MINISTRY OF WOMEN AFFAIRS	9,859,000.00	7,047,726.00	71.49	(29,137,940.77)	46,687,940.77
20000	Ministry of Women Affairs	9,859,000.00	7,047,726.00	71.49	2,811,274.00	45,187,270.02
20200	Alternative Energy Fund (Old)				-	1,500,670.75
21	MINISTRY OF COMMERCE, INDUSTRIES AND CO-OPERATIVES	49,490,000.00	36,011,145.39	72.76	(5,431,108.47)	17,231,108.47
21000	Ministry of Commerce, Industries and Co-operatives	9,490,000.00	24,236,528.39	255.39	(14,746,528.39)	17,231,108.47
21250	State Investment Promotion Agency (InvestJigawa)	40,000,000.00	11,774,617.00	29.44	28,225,383.00	
22	MINISTRY OF EDUCATION, SCIENCE & TECHNOLOGY	2,308,600,000.00	2,050,203,865.72	88.81	221,471,632.92	1,767,778,367.08
22000	Ministry of Education, Science & Technology	2,284,900,000.00	2,031,473,773.32	88.91	253,426,226.68	1,754,063,733.92
22290	State Educational Inspectorate & Monitoring Unit	23,700,000.00	18,730,092.40	79.03	4,969,907.60	13,714,633.16
24	MINISTRY OF HEALTH	422,356,000.00	468,230,277.61	110.86	13,760,690.20	278,463,265.20
24000	Ministry of Health	111,000,000.00	175,569,062.62	158.17	(64,569,062.62)	52,852,587.76
24100	School of Nursing	15,000,000.00	6,730,929.73	44.87	8,269,070.27	12,762,256.64

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24110	School of Health Technology	86,000,000.00	104,115,532.00	121.06	(18,115,532.00)	110,808,826.89
24115	Rasheed Shekoni Specialist Hospital	95,856,000.00	71,818,078.74	74.92	24,037,921.26	51,873,159.91
24120	School of Midwifery	11,600,000.00	4,596,444.00	39.62	7,003,556.00	11,109,612.00
24125	Office of the Provost College of Nursing & Midwifery	43,000,000.00	39,226,600.00	91.22	3,773,400.00	39,056,822.00
24130	School of Nursing Hadejia	12,000,000.00	-	-	12,000,000.00	
24220	Babura General Hospital	3,950,000.00	7,594,746.97	192.27	(3,644,746.97)	
2430	Birin Kudu General Hospital	4,000,000.00	3,798,908.66	94.97	201,091.34	
24240	Birniwa General Hospital	4,000,000.00	3,254,865.94	81.37	745,134.06	
24250	Dutse General Hospital	4,250,000.00	9,137,196.92	214.99	(4,887,196.92)	
24260	Gumel General Hospital	3,950,000.00	6,109,281.45	154.67	(2,159,281.45)	
24270	Gwaram Cottage Hospital	2,300,000.00	1,801,202.15	78.31	498,797.85	
24280	Hadejia General Hospital	4,250,000.00	7,004,866.23	164.82	(2,754,866.23)	
24290	Hadejia Tuberculosis and 'Leprosy Hospital	1,450,000.00	985,930.10	68.00	464,069.90	
24300	Jahun General Hospital	4,000,000.00	2,429,250.10	60.73	1,570,749.90	
24310	Kafin Hausa (Bulangu) Cottage Hospital	2,300,000.00	296,734.90	12.90	2,003,265.10	
24320	Kafin Hausa General Hospital	4,000,000.00	2,193,503.30	54.84	1,806,496.70	
24330	Kazaure General Hospital	4,000,000.00	18,149,137.00	453.73	(14,149,137.00)	
24340	Kazaure Psychiatrist Hospital	1,450,000.00	260,368.00	17.96	1,189,632.00	
24350	Ringim General Hospital	4,000,000.00	3,157,638.80	78.94	842,361.20	
25	MINISTRY OF INFORMATION, YOUTHS, SPORTS & CULTURE	59,200,000.00	60,746,380.61	102.61	(1,546,380.61)	37,448,480.67
25000	Ministry of Information, Youths, Sports & Culture	59,200,000.00	60,746,380.61	102.61	(1,546,380.61)	37,448,480.67
26	MINISTRY OF JUSTICE	64,600,000.00	65,340,602.25	101.15	(740,602.25)	44,365,851.65
26000	Ministry of Justice	64,600,000.00	65,340,602.25	101.15	(740,602.25)	44,365,851.65
27	JUSTICE SECTOR AND LAW REFORM COMMISSION	7,200,000.00	7,431,016.00	103.21	(231,016.00)	4,032,600.40
27000	Justice Sector and Law Reform Commission	7,200,000.00	7,431,016.00	103.21	(231,016.00)	4,032,600.40
28	MINISTRY OF ENVIRONMENT	11,400,000.00	22,901,479.43	200.89	(11,501,479.43)	4,705,874.14
28000	Ministry of Environment	9,600,000.00	21,523,481.93	224.20	(11,923,481.93)	
28100	Alternative Energy Fund	1,800,000.00	1,377,997.50	76.56	422,002.50	4,705,874.14
29	Ministry of Lands & Housing	18,000,000.00	17,528,728.01	97.38	471,271.99	10,038,582.86
29000	Ministry of Lands & Housing	18,000,000.00	17,528,728.01	97.38	471,271.99	10,038,582.86

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CLASS CODE	ORGANISATION/SUB - ORGANISATION	2017 REVISED ESTIMATES N	ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
30	MINISTRY OF WATER RESOURCES	920,600,000.00	1,024,617,961.24	111.30	(104,017,961.24)	834,956,055.32
30000	Ministry of Water Resources	920,600,000.00	1,024,617,961.24	111.30	(104,017,961.24)	834,956,055.32
31	MINISTRY OF WORKS & TRANSPORT	1,238,980,000.00	1,158,380,036.81	93.49	80,599,963.19	927,249,353.69
31000	Ministry of Works & Transport	1,211,800,000.00	1,146,086,819.70	94.58	65,713,180.30	918,613,192.82
31100	Fire Services Directorate	7,180,000.00	7,367,397.11	102.61	(187,397.11)	5,352,538.81
31210	State Emergency Management Agency (SEMA)	20,000,000.00	4,925,820.00	24.63	15,074,180.00	3,283,622.06
32	OFFICE OF THE AUDITOR GENERAL	25,700,000.00	16,099,356.80	62.64	9,600,643.20	11,749,594.80
32000	Office of the Auditor General	25,700,000.00	16,099,356.80	62.64	9,600,643.20	11,749,594.80
33	DIRECTORATE OF LOCAL GOVERNMENT AUDIT	85,200,000.00	113,657,708.72	133.40	(28,457,708.72)	91,366,913.51
33000	Directorate of Local Government Audit	85,200,000.00	113,657,708.72	133.40	(28,457,708.72)	91,366,913.51
34	CIVIL SERVICE COMMISSION	9,600,000.00	7,950,112.94	82.81	1,649,887.06	3,636,202.58
34000	Civil Service Commission	9,600,000.00	7,950,112.94	82.81	1,649,887.06	3,636,202.58
35	LOCAL GOVERNMENT SERVICE COMMISSION	297,561,000.00	346,102,179.83	116.31	(48,541,179.83)	235,926,075.10
35000	Local Government Service Commission	297,561,000.00	346,102,179.83	116.31	(48,541,179.83)	235,926,075.10
36	STATE INDEPENDENT ELECTORAL COMMISSION	614,200,000.00	710,537,360.00	115.69	(96,337,360.00)	43,745,056.00
36000	State Independent Electoral Commission	614,200,000.00	710,537,360.00	115.69	(96,337,360.00)	43,745,056.00
38	STATE HOUSE OF ASSEMBLY	993,000,000.00	1,409,625,261.16	141.96	(416,625,261.16)	1,132,838,511.94
38000	State House of Assembly	993,000,000.00	1,409,625,261.16	141.96	(416,625,261.16)	1,132,838,511.94
39	PRIMARY HEALTH CARE DEVELOPMENT AGENCY (JSPHCDA)	160,250,000.00	126,148,384.56	78.72	34,101,615.44	247,563,104.75
39000	Gunduma Health System Board (JSPHCDA)	50,400,000.00	48,469,214.00	96.17	1,930,786.00	132,522,633.01
39010	Gunduma Health Council Hadejia (JSPHCDA)					7,837,372.08
39020	Gunduma Health Council Ringim (JSPHCDA)					10,684,937.26
39030	Gunduma Health Council Dutse (JSPHCDA)					20,731,413.86
39040	Gunduma Health Council Birniwa (JSPHCDA)					2,535,749.00
39050	Gunduma Health Council Birnin Kudu (JSPHCDA)					27,060,529.40

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39060	Gunduma Health Council Kazaure (JSPHCDA)					20,048,047.39
39070	Gunduma Health Council Kafin-Hausa (JSPHCDA)					2,214,246.16
39080	Gunduma Health Council Gumel (JSPHCDA)					20,925,495.41
39090	Gunduma Health Council Jahun (JSPHCDA)					3,002,681.18
39200	Auyo Local Government PHC Management Office	3,530,000.00	2,549,997.60	72.24	980,002.40	
39210	Babura Local Government PHC Management Office	3,750,000.00	2,879,696.23	76.79	870,303.77	
39220	Birnin Kudu Local Government PHC Management Office	3,750,000.00	2,664,366.11	71.05	1,085,633.89	
39230	Birniwa Local Government PHC Management Office	3,750,000.00	2,737,547.28	73.00	1,012,452.72	
39240	Buji Local Government PHC Management Office	4,700,000.00	3,248,661.21	69.12	1,451,338.79	
39250	Dutse Local Government PHC Management Office	3,750,000.00	2,751,928.65	73.38	998,071.35	
39260	Gagarawa Local Government PHC Management Office	3,500,000.00	2,859,681.61	81.71	640,318.39	
39270	Garki Local Government PHC Management Office	4,700,000.00	2,864,630.27	60.95	1,835,369.73	
39280	Gumel Local Government PHC Management Office	3,750,000.00	3,134,913.55	83.60	615,086.45	
39290	Guri Local Government PHC Management Office	3,500,000.00	2,227,371.00	63.64	1,272,629.00	
39300	Gwaram Local Government PHC Management Office	7,600,000.00	5,273,148.37	69.38	2,326,851.63	
39310	Gwiwa Local Government PHC Management Office	3,500,000.00	2,919,492.15	83.41	580,507.85	
39320	Hadejia Local Government PHC Management Office	3,920,000.00	695,279.92	17.74	3,224,720.08	
39340	Jahun Local Government PHC Management Office	3,600,000.00	1,858,462.35	51.62	1,741,537.65	
39350	Kafin Hausa Local Government PHC Management Office	3,750,000.00	950,024.91	25.33	2,799,975.09	
39360	Kaugama Local Government PHC Management Office	3,500,000.00	3,374,184.15	96.41	125,815.85	
39370	Kazaure Local Government PHC Management Office	3,750,000.00	3,490,011.65	93.07	259,988.35	
39380	Kiri Kasamma Local Government PHC Management Office	3,500,000.00	3,425,448.00	97.87	74,552.00	

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CLASS CODE	ORGANISATION/SUB - ORGANISATION	2017 REVISED ESTIMATES N	ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
39400	Kiyawa Local Government PHC Management Office	4,700,000.00	3,912,096.43	83.24	787,903.57	
39410	Maigatari Local Government PHC Management Office	4,800,000.00	1,870,452.15	38.97	2,929,547.85	
39420	Malam Madori Local Government PHC Management Office	4,800,000.00	4,356,185.10	90.75	443,814.90	
39430	Miga Local Government PHC Management Office	3,500,000.00	2,494,252.60	71.26	1,005,747.40	
39440	Ringim Local Government PHC Management Office	3,750,000.00	2,725,645.75	72.68	1,024,354.25	
39450	Roni Local Government PHC Management Office	4,700,000.00	3,762,423.27	80.05	937,576.73	
39460	Sule Tankarkar Local Government PHC Management Office	3,500,000.00	2,040,803.20	58.31	1,459,196.80	
39470	Taura Local Government PHC Management Office	4,800,000.00	3,452,969.50	71.94	1,347,030.50	
39480	Yankwashi Local Government PHC Management Office	3,500,000.00	3,159,497.55	90.27	340,502.45	
49	DIRECTORATE OF ECONOMIC EMPOWERMENT	6,900,000.00	6,292,085.12	91.19	607,914.88	992,607.57
49000	Directorate of Economic Empowerment	6,900,000.00	6,292,085.12	91.19	607,914.88	992,607.57
	PARASTATALS CONSOLIDATED	4,578,270,000.00	3,815,196,321.21	83.33	763,073,678.79	3,216,417,861.72
12220	Pilgrims Welfare Agency	374,450,000.00	483,273,448.17	129.06	(108,823,448.17)	415,285,683.05
14140	Manpower Development Institute	63,600,000.00	33,118,907.62	52.07	30,481,092.38	23,343,041.30
15200	Board of Internal Revenue General	12,000,000.00	47,021,655.38	391.85	(35,021,655.38)	33,642,442.07
15300	Jigawa State Bureau of Statistics	14,200,000.00	-	-	14,200,000.00	-
16100	Jigawa State Economic Planning Board	2,500,000.00	-	-	2,500,000.00	-
17200	Rural Water Supply and Sanitation Agency (Old)		-			8,654,648.10
17300	Rural Electricity Board (old)		-			118,691,158.64
19100	JARDA	8,000,000.00	8,122,737.90	101.53	(122,737.90)	6,512,288.81
19110	Jigawa State Agricultural Research Institute	3,600,000.00	12,158,024.00	337.72	(8,558,024.00)	4,592,208.00
19120	Farmers / Herdsmen Board	3,600,000.00	6,702,770.00	186.19	(3,102,770.00)	4,597,304.00
20210	Rehabilitation Board	821,900,000.00	457,793,475.22	55.70	364,106,524.78	551,614,211.76
21230	Mineral Resource Development Agency	4,350,000.00	1,863,806.60	42.85	2,486,193.40	880,423.50
22075	Dutse Model / Capital School	99,900,000.00	75,766,766.11	75.84	24,133,233.89	72,172,875.78

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CLASS CODE	ORGANISATION/SUB - ORGANISATION	2017 REVISED ESTIMATES N	ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
22200	State Universal Basic Education Board	204,000,000.00	173,742,968.55	85.17	30,257,031.45	164,667,865.51
22205	Local Education Authority					15,569.50
22206	Bamaina Academy	7,000,000.00	8,901,496.00	127.16	(1,901,496.00)	5,817,550.42
22210	Science & Technical Education Board	418,000,000.00	433,951,617.62	103.82	(15,951,617.62)	320,362,634.83
22220	Islamic Education Bureau	470,000,000.00	467,209,604.09	99.41	2,790,395.91	495,800,470.23
22230	Jigawa State Scholarships Board	751,600,000.00	11,768,321.50	1.57	739,831,678.50	24,888,293.50
22240	Jigawa State College of Education	119,500,000.00	92,545,371.38	77.44	26,954,628.62	98,354,533.00
22250	Jigawa State Polytechnic	70,000,000.00	100,429,167.47	143.47	(30,429,167.47)	60,990,368.74
22260	Jigawa State College of Islamic Legal Studies	64,400,000.00	96,405,786.40	149.70	(32,005,786.40)	59,901,881.18
22270	Institute of Information Technology	250,000,000.00	137,111,662.38	54.84	112,888,337.62	115,953,989.11
22280	Binyaminu Usman Polytechnic	60,000,000.00	51,435,124.69	85.73	8,564,875.31	64,527,392.90
22285	Sule Lamido University, Kafin-Hausa	314,400,000.00	363,254,522.01	115.54	(48,854,522.01)	327,921,192.59
22300	Agency for Mass Education	5,300,000.00	4,672,440.75	88.16	627,559.25	2,748,028.37
22310	Library Board	3,600,000.00	1,888,568.00	52.46	1,711,432.00	1,809,643.44
22320	Nomadic Education Agency	8,200,000.00	32,498,030.96	396.32	(24,298,030.96)	8,310,050.34
25200	Jigawa State Broadcasting Corporation (Radio)	35,500,000.00	35,040,458.17	98.71	459,541.83	33,345,673.64
25210	Jigawa State Broadcasting Corporation (Television)	15,600,000.00	27,142,352.30	173.99	(11,542,352.30)	19,175,122.76
25230	Printing Press	9,600,000.00	2,399,584.00	25.00	7,200,416.00	1,350,363.53
25240	History & Culture Bureau	9,000,000.00	8,507,486.03	94.53	492,513.97	5,607,886.15
25250	Jigawa State Sports Council	28,000,000.00	26,530,466.50	94.75	1,469,533.50	18,718,415.48
28600	JISEPA	35,020,000.00	34,938,182.00	99.77	81,818.00	34,927,125.69
29200	DCDA	34,600,000.00	47,398,968.55	136.99	(12,798,968.55)	37,638,162.43
29210	Jigawa State Housing Authority	11,850,000.00	12,234,161.36	103.24	(384,161.36)	13,660,014.60
29230	Urban Development Board	15,400,000.00	236,101,141.70	1,533	(220,701,141.70)	11,795,889.61
30100	Rural Water Supply and Sanitation Agency	7,400,000.00	8,784,312.14	118.71	(1,384,312.14)	-
30200	Jigawa State Water Board	22,400,000.00	80,450,454.10	359.15	(58,050,454.10)	17,244,279.21
30210	Small Town Water Supply Agency	15,400,000.00	11,109,263.05	72.14	4,290,736.95	10,844,813.10
31200	Rural Electricity Board	160,400,000.00	164,768,907.71	102.72	(4,368,907.71)	-
31220	Jigawa Roads Maintenance Agency	24,000,000.00	18,154,310.80	75.64	5,845,689.20	20,054,366.85

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Note to the Financial Statement No. 14

32260 GRANTS AND CONTRIBUTIONS GENERAL

S/N	MONTH	2017 ACTUAL EXPENDITURE N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL EXPENDITURE N
1	JANUARY	3,577,368.00	242.6	1,474,802.00
2	FEBRUARY	17,827,035.60	266.5	6,690,474.00
3	MARCH	17,137,670.00	110.6	15,496,400.00
4	APRIL	55,725,704.00	197.9	28,153,260.00
5	MAY	227,851,479.51	790.1	28,838,805.00
6	JUNE	173,740,701.00	629.1	27,618,640.00
7	JULY	13,492,500.00	42.8	31,494,750.00
8	AUGUST	486,953,337.48	1440.6	33,801,880.00
9	SEPTEMBER	25,961,144.00	61.9	41,937,700.00
10	OCTOBER	284,754,560.00	1847.0	15,416,797.00
11	NOVEMBER	78,360,098.00	1127.0	6,953,000.00
12	DECEMBER	92,763,689.04	145.6	63,723,738.00
	TOTAL	1,478,145,286.63	490.1	301,600,246.00

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Note to the Financial Statement No. 14.1

32260 GRANTS AND CONTRIBUTIONS GENERAL

S/NO	ECONOMIC CODE	DESCRIPTIONS	BUDGETED	2017 ACTUAL	2016 ACTUAL
1	32261	GRANTS AND CONTRIBUTIONS TO LOCAL ORGANISATIONS	43,364,000.00	78,142,850.00	23,551,790.00
2	32262	GRANTS AND CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	4,550,000.00	2,864,880.00	1,853,288.00
3	32263	ASSISTANCE AND DONATIONS GENERAL	215,240,000.00	232,337,667.64	250,712,933.00
4	32265	AWARD PRIZES	1,950,000.00	1,080,000.00	390,630.00
5	32266	SCHOLASHIP AND BURSARY	649,000,000.00	1,163,719,888.99	241,016,050.00
		TOTAL	914,104,000.00	1,478,145,286.63	517,524,691.00

JIGAWA STATE FINANCIAL REPORT, 2017
STATEMENT OF MISCELLANEOUS EXPENSE: OVERHEAD COST
Notes to Financial Statement No. 15

CLASS CODE	DESCRIPTION	2017 REVISED ESTIMATES N	ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
15	MINISTRY OF FINANCE & ECONOMIC PLANNING	433,500,000.00	619,528,627.28	142.91	(186,028,627.28)	445,128,950.48
15000	Ministry of Finance & Economic Planning	433,500,000.00	619,528,627.28	142.91	(186,028,627.28)	438,917,113.18
15105	Office of the Accountant General (Operations & Miscellaneous)				-	6,211,837.30
	TOTAL	433,500,000.00	619,528,627.28	142.91	(186,028,627.28)	445,128,950.48

JIGAWA STATE FINANCIAL REPORT, 2017
STATEMENT OF MISCELLENOUS EXPENSE: OVERHEAD COST
Notes to Financial Statement No. 15.1

S/NO	ECONOMIC CODE	DESCRIPTIONS	BUDGETED	2017 ACTUAL	2016 ACTUAL
1	32105	RESIDENTIAL ACCOMODATION RENTS	24,410,000.00	10,149,889.31	
2	32012	INTERNATIONAL TRAVELS (ESTACODES)	282,500,000.00	322,324,883.24	202,511,251.70
3	32021	WATER BILLS	18,980,000.00	11,257,405.25	4,935,752.92
4	32022	ELECTRICITY BILLS	259,036,000.00	244,982,345.60	235,375,861.48
5	32023	TELEPHONE BILLS	14,905,000.00	11,257,405.25	
6	32104	OFFICE RENTS	2,700,000.00	763,000.00	625,000.00
7	32141	BANK CHARGES AND COMMISSIONS	14,093,000.00	17,647,625.59	1,681,084.38
8	32142	INTEREST ON OVERDRAFT	32,142,290.00	1,146,073.04	
		TOTAL	648,766,290.00	619,528,627.28	445,128,950.48

JIGAWA STATE FINANCIAL REPORT, 2017
NOTES TO FINANCIAL STATEMENTS No 16
Others of General Nature

S/N	PAYMENTS	2017 (JAN - DEC.) N	2016 (JAN - DEC.) N
1	29 LAND AND HOUSING (LOGISTIC)		22,430,390.00
2	FEDERAL INLAND REVENUE SERVICES (FIRS) STAMP DUTY	80,662,080.00	-
	RETENTIONS		-
	SUPPLIERS AND CONTRACTORS		-
	TOTAL	80,662,080.00	22,430,390.00

JIGAWA STATE FINANCIAL REPORT, 2017

NOTES TO FINANCIAL STATEMENTS No 16.1

Others of General Nature

S/N	DATE	PARTICULARS	DEBIT	CONTRA ACCOUNT
1	1/2/2017	BEING PAYMENT FOR STAMP DUTY	277,236.29	1013612345 Expenditure Account (cdf)
2	2/2/2017	STAMP DUTY	524,332.40	1013612345 Expenditure Account (cdf)
3	2/2/2017	STAMP DUTY	410,432.74	1013612345 Expenditure Account (cdf)
4	6/2/2017	STAMP DUTIES	641,110.63	1010714121 Subeb Marching Grant Account
5	7/2/2017	STAMP DUTY	167,321.25	1013612345 Expenditure Account (cdf)
6	24/02/2017	STAMP DUTY	32,212.50	1013612345 Expenditure Account (cdf)
7	24/02/2017	STAMP DUTY	20,752.98	1013612345 Expenditure Account (cdf)
8	24/02/2017	STAMP DUTY	55,620.37	1013612345 Expenditure Account (cdf)
9	24/02/2017	STAMP DUTY	22,553.47	1013612345 Expenditure Account (cdf)
10	24/02/2017	STAMP DUTY	45,776.66	1013612345 Expenditure Account (cdf)
11	24/02/2017	STAMP DUTY	50,480.21	1013612345 Expenditure Account (cdf)
12	1/3/2017	STAMP DUTY	50,327.61	1013612345 Expenditure Account (cdf)
13	1/3/2017	STAMP DUTY	53,125.47	1013612345 Expenditure Account (cdf)
14	3/3/2017	STAMP DUTY	315,029.43	1013612345 Expenditure Account (cdf)
15	3/3/2017	STAMP DUTY	558,688.44	1012241333 State And Local Govt Joint Account(contracts)
16	8/3/2017	STAMP DUTY	23,508.18	1013612345 Expenditure Account (cdf)
17	10/3/2017	BEING PAYMENT FOR 1% STAMP DUTY	50,251.71	1013612345 Expenditure Account (cdf)
18	10/3/2017	BEING PAYMENT FOR 1% STAMP DUTY	50,250.81	1013612345 Expenditure Account (cdf)
19	10/3/2017	BEING PAYMENT FOR 1% STAMP DUTY	22,128.49	1013612345 Expenditure Account (cdf)
20	10/3/2017	STAMP DUTY	56,165.74	1013612345 Expenditure Account (cdf)
21	14/03/2017	STAMP DUTY	22,333.71	1013612345 Expenditure Account (cdf)
22	16/03/2017	STAMP DUTY	162,575.49	1013612345 Expenditure Account (cdf)
23	20/03/2017	BEING 1% STAMP DUTY PAID TO FIRS IRO MARB ENGR.	26,350.00	1013612345 Expenditure Account (cdf)

24	21/03/2017	STAMP DUTY	12,546.25	1013612345 Expenditure Account (cdf)
25	21/03/2017	STAMP DUTY/03	97,819.76	1013612345 Expenditure Account (cdf)
26	21/03/2017	STAMP DUTY	229,840.51	1013612345 Expenditure Account (cdf)
27	21/03/2017	STAMP DUTY	97,819.76	1013612345 Expenditure Account (cdf)
28	21/03/2017	STAMP DUTY	64,293.77	1013612345 Expenditure Account (cdf)
29	21/03/2017	STAMP DUTY	50,709.70	1013612345 Expenditure Account (cdf)
30	21/03/2017	STAMP DUTY	22,878.37	1013612345 Expenditure Account (cdf)
31	21/03/2017	STAMP DUTY	24,600.79	1013612345 Expenditure Account (cdf)
32	21/03/2017	SDUTY/22	97,819.76	1013612345 Expenditure Account (cdf)
33	21/03/2017	STAMP DUTY	50,709.70	1013612345 Expenditure Account (cdf)
34	21/03/2017	STAMP DUTY	107,728.41	1013612345 Expenditure Account (cdf)
35	21/03/2017	STAMP DUTY	75,458.36	1013612345 Expenditure Account (cdf)
36	21/03/2017	STAMP DUTY	77,764.29	1013612345 Expenditure Account (cdf)
37	21/03/2017	STAMP DUTY	127,883.13	1013612345 Expenditure Account (cdf)
38	22/03/2017	STAMP DUTY	170,630.09	1013612345 Expenditure Account (cdf)
39	22/03/2017	STAMP DUTY	50,726.34	1013612345 Expenditure Account (cdf)
40	22/03/2017	STAMP DUTY	169,459.79	1013612345 Expenditure Account (cdf)
41	22/03/2017	STAMP DUTY	32,665.70	1013612345 Expenditure Account (cdf)
42	4/4/2017	STAMP DUTY	247,251.01	1013612345 Expenditure Account (cdf)
43	5/4/2017	STAMP DUTY	583,925.50	1013612345 Expenditure Account (cdf)
44	5/4/2017	STAMP DUTY	708,978.00	1013612345 Expenditure Account (cdf)
45	13/04/2017	BEING PAYMENT 1% STAMP DUTY	308,653.72	1013612345 Expenditure Account (cdf)
46	13/04/2017	STAMP DUTY	50,672.07	1013612345 Expenditure Account (cdf)
47	13/04/2017	STAMP DUTY	50,672.07	1013612345 Expenditure Account (cdf)
48	18/04/2017	BEING PAYMENT 1% STAMP DUTY	205,675.00	1013612345 Expenditure Account (cdf)
49	18/04/2017	BEING PAYMENT 1% STAMT DUTY	28,500.00	1013612345 Expenditure Account (cdf)

50	18/04/2017	BEING 1% STAMP DUTY PAID TO FIRS	321,091.60	1013612345 Expenditure Account (cdf)
51	18/04/2017	BEING 1% STAMP DUTY PAID TO FIRS IRO YANDUNA VENTU	80,144.14	1013612345 Expenditure Account (cdf)
52	3/5/2017	STAMP DUTY	571,428.57	1013612345 Expenditure Account (cdf)
53	3/5/2017	STAMP DUTY	71,735.45	1013612345 Expenditure Account (cdf)
54	3/5/2017	STAMP DUTY	41,559.39	1013612345 Expenditure Account (cdf)
55	3/5/2017	STAMP DUTY	150,885.32	1013612345 Expenditure Account (cdf)
56	3/5/2017	STAMP DUTY	39,857.79	1013612345 Expenditure Account (cdf)
57	3/5/2017	BEING 1% STAMP DUTY PAID IRO ABDUL COM LTD	50,597.63	1013612345 Expenditure Account (cdf)
58	8/5/2017	STAMP DUTY	106,875.74	1013612345 Expenditure Account (cdf)
59	8/5/2017	STAMP DITY	330,546.83	1013612345 Expenditure Account (cdf)
60	8/5/2017	STAMP DUTY	47,801.10	1013612345 Expenditure Account (cdf)
61	8/5/2017	1% STAMP DUTY PAID IRO FIRS	85,301.05	1013612345 Expenditure Account (cdf)
62	8/5/2017	STAMP DUTY	388,565.02	1013612345 Expenditure Account (cdf)
63	8/5/2017	STAMP DUTY	41,559.39	1013612345 Expenditure Account (cdf)
64	8/5/2017	STAMP DUTY	55,822.24	1013612345 Expenditure Account (cdf)
65	8/5/2017	STAMP DUTY	71,735.45	1013612345 Expenditure Account (cdf)
66	9/5/2017	STAMP DUTY	309,430.85	1013612345 Expenditure Account (cdf)
67	18/05/2017	STAMP DUTY	97,342.33	1012241333 State And Local Govt Joint Account(contracts)
68	19/05/2017	STAMP DUTY	26,194.91	1012241333 State And Local Govt Joint Account(contracts)
69	22/05/2017	STAMP DUTY	308,954.00	1012241333 State And Local Govt Joint Account(contracts)
70	22/05/2017	BEING STAMP DUTY PAID IRO AG FERRERO CONST.COM	546,473.51	1013528750 Main Expenditure Account
71	24/05/2017	BEING 1% STAMP DUTY PAID IRO BM INVEST.	71,358.11	1013612345 Expenditure Account (cdf)
72	25/05/2017	STAMP DUTY	103,674.19	1010714121 Subeb Marching Grant Account
73	26/05/2017	BEING 1% OF FURNI-ELECT GLOBAL VENTURE LTD	49,300.67	1013612345 Expenditure Account (cdf)
74	26/05/2017	BEING 1% S/D PAID IRO ALREN CONSTRUCTION COMPANY	41,535.60	1013612345 Expenditure Account (cdf)
75	28/05/2017	BEING STAMP DUTY IRO AG FERRERO CONST COM	36,307.00	1013528750 Main Expenditure Account

76	30/05/2017	STAMP DUTY	876,606.31	1012241333 State And Local Govt Joint Account(contracts)
77	31/05/2017	BEING 1% S/D PAID IRO EDIL BELMONTE LTD	24,804.08	1013612345 Expenditure Account (cdf)
78	31/05/2017	BEING 1% STAMP DUTY PAID IRO YANDUNA VENTURES	440,935.85	1013612345 Expenditure Account (cdf)
79	31/05/2017	SD IRO CGC NIG. LTD`	1,212,850.06	1013612345 Expenditure Account (cdf)
80	31/05/2017	SD IRO CGC. NIG .LTD	380,301.30	1013612345 Expenditure Account (cdf)
81	31/05/2017	SD IRO DATUM CONST.	364,430.51	1013612345 Expenditure Account (cdf)
82	1/6/2017	STAMP DUTY	288,419.18	1012241333 State And Local Govt Joint Account(contracts)
83	2/6/2017	BEING STAMP DUTY PAID	275,700.96	1013612345 Expenditure Account (cdf)
84	2/6/2017	STAMP DUTY	199,331.84	1013612345 Expenditure Account (cdf)
85	6/6/2017	STAMP DUTY	80,359.61	1013612345 Expenditure Account (cdf)
86	6/6/2017	STAMP DUTY	85,968.66	1013612345 Expenditure Account (cdf)
87	6/6/2017	STAMP DUTY	231,645.13	1013612345 Expenditure Account (cdf)
88	6/6/2017	STAMP DUTY	346,340.04	1012241333 State And Local Govt Joint Account(contracts)
89	6/6/2017	STAMP DUTY	85,968.66	1012241333 State And Local Govt Joint Account(contracts)
90	7/6/2017	BEING STAMP DUTY PAID IRO SIMS GLOBAL RESOURCES	274,281.52	1013612345 Expenditure Account (cdf)
91	7/6/2017	STAMP DUTY	428,667.76	1013612345 Expenditure Account (cdf)
92	9/6/2017	BEING STAMPN DUTY PAID	161,458.22	1013612345 Expenditure Account (cdf)
93	9/6/2017	STAMP DUTY	114,147.10	1013612345 Expenditure Account (cdf)
94	9/6/2017	STAMP DUTY	73,596.90	1013612345 Expenditure Account (cdf)
95	9/6/2017	STAMP DUTY	32,143.84	1013612345 Expenditure Account (cdf)
96	9/6/2017	STAMP DUTY	120,718.91	1012241333 State And Local Govt Joint Account(contracts)
97	13/06/2017	STAMP DUTY	201,562.40	1012241333 State And Local Govt Joint Account(contracts)
98	13/06/2017	STAMP DUTY	36,100.00	1012241333 State And Local Govt Joint Account(contracts)
99	14/06/2017	BEING STAMP DUTY PAID	276,171.34	1013612345 Expenditure Account (cdf)
100	14/06/2017	STAMP DUTY	583,116.47	1013612345 Expenditure Account (cdf)
101	4/7/2017	STAMP DUTY	143,624.09	1012241333 State And Local Govt Joint Account(contracts)

102	4/7/2017	STAMP DUTY	111,875.45	1013612345 Expenditure Account (cdf)
103	4/7/2017	SD IRO MASHASHA	98,645.75	1013612345 Expenditure Account (cdf)
104	4/7/2017	BEING 1% SD PAID IRO MESSRS HARAD NIG LTD	105,788.26	1013612345 Expenditure Account (cdf)
105	4/7/2017	BEING STAMP DUTY PAID IRO MOJAZ	71,833.45	1013612345 Expenditure Account (cdf)
106	6/7/2017	BEING STAMP DUTY PAID IRO LODIGIANI NIG LTD	346,855.50	1013612345 Expenditure Account (cdf)
107	10/7/2017	BEING 1% SD PAID IRO ALKASIM JANNA NIG LTD	153,117.05	1013612345 Expenditure Account (cdf)
108	11/7/2017	STAMP DUTY	147,450.94	1012241333 State And Local Govt Joint Account(contracts)
109	14/07/2017	1% SD PAID IRO CGC NIG LTD	1,639,462.89	1013612345 Expenditure Account (cdf)
110	14/07/2017	BEING 1% SD PAID IRO EMACS ENGINEERING CONSULT LTD	117,795.87	1013612345 Expenditure Account (cdf)
111	17/07/2017	STAMP DUTY	156,705.00	1013612345 Expenditure Account (cdf)
112	17/07/2017	BEING 1% SD PAID IRO GANAN CONSTRUCTION COMPANY LT	734,433.55	1013612345 Expenditure Account (cdf)
113	18/07/2017	BEING 1% SD PAID IRO H&M NIG LTD	1,161,468.00	1013612345 Expenditure Account (cdf)
114	18/07/2017	BEING 1% SD PAID IRO YAYARIN TUKUR NIG LTD	146,626.00	1013612345 Expenditure Account (cdf)
115	19/07/2017	STAMP DUTY	121,689.74	1012241333 State And Local Govt Joint Account(contracts)
116	24/07/2017	STAMP DUTY	22,791.85	0170301906 State University Retention Account
117	24/07/2017	STAMP DUTY	2,193.35	0170301906 State University Retention Account
118	26/07/2017	STAMP DUTY	144,716.85	1012241333 State And Local Govt Joint Account(contracts)
119	26/07/2017	STAMP DUTY	734,851.67	1012241333 State And Local Govt Joint Account(contracts)
120	27/07/2017	STAMP DUTY	231,766.89	1013612345 Expenditure Account (cdf)
121	27/07/2017	STAMP DUTY	2,094.75	1013612345 Expenditure Account (cdf)
122	27/07/2017	STAMP DUTY	103,055.92	1013612345 Expenditure Account (cdf)
123	27/07/2017	STAMP DUTY	132,872.37	1013612345 Expenditure Account (cdf)
124	27/07/2017	STAMP DUTY	79,383.72	1013612345 Expenditure Account (cdf)
125	28/07/2017	STAMP DUTY	906,819.03	1012241333 State And Local Govt Joint Account(contracts)
126	28/07/2017	STAMP DUTY	400.00	1012241333 State And Local Govt Joint Account(contracts)
127	28/07/2017	STAMP DUTY	6,901.47	1013612345 Expenditure Account (cdf)

128	28/07/2017	SD IRO MODANG INVESTMENT	66,978.82	1013612345 Expenditure Account (cdf)
129	2/8/2017	STAMP DUTY	437,060.00	1013612345 Expenditure Account (cdf)
130	4/8/2017	STAMP DUTY	173,679.00	1013612345 Expenditure Account (cdf)
131	4/8/2017	STAMP DUTY	110,476.19	1013612345 Expenditure Account (cdf)
132	8/8/2017	STAMP DUTY	426,932.10	1010714121 Subeb Marching Grant Account
133	8/8/2017	STAMP DUTY	426,932.10	1010714121 Subeb Marching Grant Account
134	8/8/2017	STAMP	216,600.00	1013612345 Expenditure Account (cdf)
135	8/8/2017	STAMP DUTY	1,600,232.72	1013612345 Expenditure Account (cdf)
136	9/8/2017	STAMP DUTISE	98,800.60	1010714121 Subeb Marching Grant Account
137	9/8/2017	STAMP D	122,500.87	1010714121 Subeb Marching Grant Account
138	14/08/2017	STAMP DUTY	1,114,302.86	1013612345 Expenditure Account (cdf)
139	14/08/2017	STAMP DUTY	474,163.50	1013612345 Expenditure Account (cdf)
140	15/08/2017	STAMP D	382,843.07	1010714121 Subeb Marching Grant Account
141	15/08/2017	STAMP D	113,243.99	1010714121 Subeb Marching Grant Account
142	15/08/2017	STAMP D	101,600.51	1010714121 Subeb Marching Grant Account
143	15/08/2017	STAMP D	128,944.09	1010714121 Subeb Marching Grant Account
144	15/08/2017	VAT	618,418.94	1011842537 Retention Account
145	16/08/2017	STAMP DUTY	153,599.18	1013612345 Expenditure Account (cdf)
146	18/08/2017	STAMP DUTY	146,104.39	1013612345 Expenditure Account (cdf)
147	18/08/2017	STAMP DUTY	152,022.61	1013612345 Expenditure Account (cdf)
148	21/08/2017	STAMP D	122,565.91	1010714121 Subeb Marching Grant Account
149	21/08/2017	STAMP D	98,800.03	1010714121 Subeb Marching Grant Account
150	21/08/2017	STAMP D	115,896.63	1010714121 Subeb Marching Grant Account
151	22/08/2017	STAMP DITY	56,586.75	1012241333 State And Local Govt Joint Account(contracts)
152	23/08/2017	STAMP D	128,168.70	1010714121 Subeb Marching Grant Account
153	23/08/2017	STAMP D	161,500.30	1010714121 Subeb Marching Grant Account

154	27/08/2017	STAMP DUTY	119,471.04	1013612345 Expenditure Account (cdf)
155	28/08/2017	STAMP DUTY	1,178,969.25	1012241333 State And Local Govt Joint Account(contracts)
156	28/08/2017	STAMP DUTY	252,175.01	1012241333 State And Local Govt Joint Account(contracts)
157	28/08/2017	STAMP DUTY	212,408.56	1012241333 State And Local Govt Joint Account(contracts)
158	30/08/2017	STAMP D	178,465.00	1010714121 Subeb Marching Grant Account
159	30/08/2017	STAMP D	194,018.44	1010714121 Subeb Marching Grant Account
160	12/9/2017	STAMP DUTY PF AL MAJEED CONST. COMP.	114,844.24	1013612345 Expenditure Account (cdf)
161	12/9/2017	STAMP DUTY	492,221.70	1012241333 State And Local Govt Joint Account(contracts)
162	13/09/2017	STAMP DUTY	295,640.00	1013612345 Expenditure Account (cdf)
163	13/09/2017	STAMP DUTY	191,954.25	1013612345 Expenditure Account (cdf)
164	13/09/2017	BUSINESS GOLG STAMP DUTY	41,589.33	1013612345 Expenditure Account (cdf)
165	13/09/2017	S.D IRO WAJAB CONSTRUCTION	131,961.50	1013612345 Expenditure Account (cdf)
166	13/09/2017	STAMP DUTY	460,821.09	1013612345 Expenditure Account (cdf)
167	13/09/2017	BEING STAMP DUTY PAID IRO WAJA BUILDING CONTR	389,035.20	1013612345 Expenditure Account (cdf)
168	20/09/2017	STAMP DUTY	308,107.60	1012241333 State And Local Govt Joint Account(contracts)
169	25/09/2017	STAMP DUTY	191,962.00	1013612345 Expenditure Account (cdf)
170	26/09/2017	STAMP DUTY	776,543.41	1010714121 Subeb Marching Grant Account
171	26/09/2017	STAMP DUTY	708,601.98	1010714121 Subeb Marching Grant Account
172	26/09/2017	STAMP DUTY	708,601.98	1010714121 Subeb Marching Grant Account
173	26/09/2017	STAMP D	776,543.41	1010714121 Subeb Marching Grant Account
174	27/09/2017	STAMP DUTY	380,741.91	1013612345 Expenditure Account (cdf)
175	27/09/2017	STAMP DUTY	198,403.45	1012241333 State And Local Govt Joint Account(contracts)
176	27/09/2017	DTAMP DUTY	194,995.39	1013612345 Expenditure Account (cdf)
177	29/09/2017	STAMP DUTY	955,559.62	1012241333 State And Local Govt Joint Account(contracts)
178	29/09/2017	STAMP DUTY	138,287.00	1012241333 State And Local Govt Joint Account(contracts)
179	3/10/2017	STAMP DUTY	174,451.99	1013612345 Expenditure Account (cdf)

180	3/10/2017	STAMP DUTY	128,259.55	1013612345 Expenditure Account (cdf)
181	4/10/2017	STAMP DUTY	369,365.35	1013612345 Expenditure Account (cdf)
182	4/10/2017	STAMP DUTY	162,765.58	1013612345 Expenditure Account (cdf)
183	6/10/2017	STAMP DUTY	390,005.24	1013612345 Expenditure Account (cdf)
184	7/10/2017	STAMP DUTY	154,739.45	1013612345 Expenditure Account (cdf)
185	8/10/2017	STAMP DUTY	294,148.25	1013612345 Expenditure Account (cdf)
186	10/10/2017	SD IRO CGC	1,826,018.95	1013612345 Expenditure Account (cdf)
187	11/10/2017	STAMP DUTY	87,257.64	1013612345 Expenditure Account (cdf)
188	11/10/2017	SD IRO MARB ENGINEERING	88,349.45	1013612345 Expenditure Account (cdf)
189	12/10/2017	SD IRO IGEE ENGR.	718,243.47	1013612345 Expenditure Account (cdf)
190	12/10/2017	SD IRO GERAWA NIG. LTD	3,385,493.85	1013612345 Expenditure Account (cdf)
191	13/10/2017	SD IRO SABON GARLIN	303,612.64	1013612345 Expenditure Account (cdf)
192	13/10/2017	SD IRO SABON GARIN YAYA	177,146.99	1013612345 Expenditure Account (cdf)
193	13/10/2017	SD IRO AL SABUR GLOBAL	153,855.19	1013612345 Expenditure Account (cdf)
194	13/10/2017	PAYMENT IRG STAMP DUTY	4,249,171.44	1013612345 Expenditure Account (cdf)
195	14/10/2017	SD IRO YANDUNA VENTURES	660,690.00	1013612345 Expenditure Account (cdf)
196	14/10/2017	PAYMENT IRG STAMP DUTY	137,209.02	1013612345 Expenditure Account (cdf)
197	15/10/2017	STAMP DUTY	423,222.91	1012241333 State And Local Govt Joint Account(contracts)
198	15/10/2017	STAMP DUTY	346,525.22	1012241333 State And Local Govt Joint Account(contracts)
199	15/10/2017	STAMP DUTY	100.00	1012241333 State And Local Govt Joint Account(contracts)
200	15/10/2017	STAMP DUTY	362,949.83	1012241333 State And Local Govt Joint Account(contracts)
201	15/10/2017	STAMP DUTY	955,559.62	1012241333 State And Local Govt Joint Account(contracts)
202	15/10/2017	STAMP DUTY	1,437,962.87	1012241333 State And Local Govt Joint Account(contracts)
203	24/10/2017	SD IRO SIMS GLOBAL	126,122.66	1013612345 Expenditure Account (cdf)
204	30/10/2017	PAYMENT INRS STAMP DUTY	60,642.54	1013612345 Expenditure Account (cdf)
205	3/11/2017	STAMP DUTY	79,639.44	1012241333 State And Local Govt Joint Account(contracts)

206	3/11/2017	BEING 1% SD PAID IRO BABAN DOKI GEN ENTR	613,237.80	1013612345 Expenditure Account (cdf)
207	3/11/2017	BEING 1% SD PAID IRO PULLAD GLOBAL CONSUL.LTD	43,541.29	1013612345 Expenditure Account (cdf)
208	3/11/2017	BEING 1% SD PAID IRO SIMS GLOBAL RESOURCE LTD	96,982.33	1013612345 Expenditure Account (cdf)
209	3/11/2017	BEING 1% SD PAID IRO DAD A.E NIG LTD	112,053.69	1013612345 Expenditure Account (cdf)
210	3/11/2017	BEING 1% SD PAID IRO MARB ENGINEERING AND MULTY SE	377,955.58	1013612345 Expenditure Account (cdf)
211	3/11/2017	BEING 1% SD PAID IRO R & PARTNER VENT	22,137.72	1013612345 Expenditure Account (cdf)
212	6/11/2017	STAMP DUTY	84,687.37	1012241333 State And Local Govt Joint Account(contracts)
213	6/11/2017	STAMP DUTY	181,889.12	1012241333 State And Local Govt Joint Account(contracts)
214	6/11/2017	BEING PAYMENT SD	94,982.19	1013612345 Expenditure Account (cdf)
215	6/11/2017	BEING 1% SD PAID IRO SIMS GLOBAL RESOURCE LTD	239,702.27	1013612345 Expenditure Account (cdf)
216	7/11/2017	BEING SD 1% PAID IRO SIMS GLOBAL RESOURCE LTD	92,120.00	1013612345 Expenditure Account (cdf)
217	10/11/2017	SD IRO PRESTIGE INT. STAMP DUTY	190,920.88	1013612345 Expenditure Account (cdf)
218	15/11/2017	STAMP DUTY	222,323.72	1012241333 State And Local Govt Joint Account(contracts)
219	15/11/2017	STAMP DUTY	33,250.00	1012241333 State And Local Govt Joint Account(contracts)
220	17/11/2017	STAMP DUTY	62,173.67	1012241333 State And Local Govt Joint Account(contracts)
221	17/11/2017	BEING 1% SD PAID IRO BABANDOKI GENERAL ENTERPRISE STAMP DUTY	134,400.00	1013612345 Expenditure Account (cdf)
222	20/11/2017	STAMP DUTY	240,978.90	1012241333 State And Local Govt Joint Account(contracts)
223	21/11/2017	STAMP DUTY	32,089.88	1012241333 State And Local Govt Joint Account(contracts)
224	22/11/2017	STAMP DUTY	113,434.64	1012241333 State And Local Govt Joint Account(contracts)
225	22/11/2017	BEING SD 1%NGALOMA GENERAL ENTERPRISES NIG LTD STAMP DUTY	957,030.50	1013612345 Expenditure Account (cdf)
226	23/11/2017	STAMP DUTY	269,838.99	1012241333 State And Local Govt Joint Account(contracts)
227	27/11/2017	SD IRO PRESTIGE INTEGRATED STAMP DUTY	382,824.37	1013612345 Expenditure Account (cdf)
228	28/11/2017	STAMP DUTY	210,507.68	1013612345 Expenditure Account (cdf)

229	28/11/2017	STAMP DUTY	1,750,543.59	1012241333 State And Local Govt Joint Account(contracts)
230	29/11/2017	STAMP DUTY	201,474.03	1013612345 Expenditure Account (cdf)
231	29/11/2017	STAMP DUTY	443,922.69	1013612345 Expenditure Account (cdf)
232	29/11/2017	STAMP DUTY	257,830.13	1013612345 Expenditure Account (cdf)
233	29/11/2017	STAMP DUTY	50,527.56	1013612345 Expenditure Account (cdf)
234	29/11/2017	STAMP DUTY	287,639.26	1012241333 State And Local Govt Joint Account(contracts)
235	30/11/2017	STAMP DUTY	1,447,392.15	1012241333 State And Local Govt Joint Account(contracts)
236	5/12/2017	STAMP DUTY	211,278.38	1013612345 Expenditure Account (cdf)
237	5/12/2017	STAMP DUTY	133,909.92	1013612345 Expenditure Account (cdf)
238	12/12/2017	STAMP DUTY	394,174.54	1013612345 Expenditure Account (cdf)
239	12/12/2017	STAMP DUTY	48,705.30	1013612345 Expenditure Account (cdf)
240	12/12/2017	STAMP DUY	136,711.09	1013612345 Expenditure Account (cdf)
241	12/12/2017	STAMP DUTY	683,586.40	1013612345 Expenditure Account (cdf)
242	13/12/2017	SD IRO MARB ENGR & MULTI SERVICE STAMP DUTY	345,430.79	1013612345 Expenditure Account (cdf)
243	13/12/2017	BEING PAID IMPROVEMENT GARKI TOWN WATER SUPPLY STAMP DUTY	17,464.80	1013612345 Expenditure Account (cdf)
244	15/12/2017	STAMP DUTY	28,285.94	1013612345 Expenditure Account (cdf)
245	15/12/2017	BEING 1% STAMP DUTY PAID IRO SABO GARIN YAYA	295,532.29	1013612345 Expenditure Account (cdf)
246	17/12/2017	STAMP	462,241.66	1012241333 State And Local Govt Joint Account(contracts)
247	18/12/2017	STAMP DUTY	59,842.33	1013612345 Expenditure Account (cdf)
248	18/12/2017	STAMP DUTY	204,009.75	1013612345 Expenditure Account (cdf)
249	18/12/2017	STAMP DUTY	173,844.93	1013612345 Expenditure Account (cdf)
250	18/12/2017	STAMP DUTY	110,259.63	1013612345 Expenditure Account (cdf)
251	19/12/2017	STAMP	46,028.99	1012241333 State And Local Govt Joint Account(contracts)
252	19/12/2017	STAMP	690,846.74	1012241333 State And Local Govt Joint Account(contracts)

253	20/12/2017	STAMP DUTY	82,653.61	1012241333 State And Local Govt Joint Account(contracts)
254	20/12/2017	STAMP DUTY	14,956.37	1012241333 State And Local Govt Joint Account(contracts)
255	20/12/2017	STAMP DUTY	2,620,839.81	1012241333 State And Local Govt Joint Account(contracts)
256	21/12/2017	STAMP DUTY	86,407.14	1013612345 Expenditure Account (cdf)
257	21/12/2017	STAMP DUTY	167,342.08	1013612345 Expenditure Account (cdf)
258	21/12/2017	STAMP DUTY	961,067.15	1012241333 State And Local Govt Joint Account(contracts)
259	22/12/2017	STAMP DUTY	123,819.74	1013612345 Expenditure Account (cdf)
260	22/12/2017	STAMP DUTY	98,468.52	1012241333 State And Local Govt Joint Account(contracts)
261	22/12/2017	STAMP DUTY FOR THE CONSTRUCTION OF LINE DRAIN CALA	343,025.00	1013612345 Expenditure Account (cdf)
262	22/12/2017	STAMP DUTY	81,000.00	1013612345 Expenditure Account (cdf)
263	28/12/2017	STAMP DUTY	452,995.52	1012241333 State And Local Govt Joint Account(contracts)
264	28/12/2017	STAMP DUTY	435,962.38	1012241333 State And Local Govt Joint Account(contracts)
265	28/12/2017	BEING 1% STAMP DUTY PAID IRO 313 TEXTILE	497,700.00	1013612345 Expenditure Account (cdf)
266	29/12/2017	BEING PERCENT STAMP DUTY	102,086.67	1013612345 Expenditure Account (cdf)
267	29/12/2017	SD IRO AL HAMSAD INVEST. STAMP DUTY	383,200.42	1013612345 Expenditure Account (cdf)
268	29/12/2017	1% STAMP DUTY	11,480.00	1013297069 Student Registration Account
269	31/12/2017	STAMP DUTY	24,804.08	1012241333 State And Local Govt Joint Account(contracts)
270	31/12/2017	SD IRO STAMP DUTY	38,170.30	1013612345 Expenditure Account (cdf)
		TOTAL	80,662,080.00	

JIGAWA STATE FINANCIAL REPORT, 2017
STATEMENT OF CAPITAL DEVELOPMENT FUND
AS AT DECEMBER 31, 2017

NOTES	DESCRIPTION	2017 REVISED ESTIMATES N	2017 ACTUALS (JAN. - DEC.) N	INDEX %	VARIANCE N	2016 ACTUALS (JAN. - DEC.) N
17.00	CONSOLIDATED CAPITAL EXPENDITURE	78,047,050,000	59,339,421,867.19	76.03	18,707,628,132.81	26,620,410,796.91
17.10	Economic Development Programmes					
17.11	Agricultural Development Programmes	11,507,397,000.00	4,622,539,076.66	40.17	6,884,857,923.34	773,996,131.86
17.12	Commerce And Industry	2,670,000,000.00	727,747,568.63	27.26	1,942,252,431.37	1,072,359,646.30
17.13	Energy	1,000,000,000.00	132,159,148.60	13.22	867,840,851.40	21,193,279.14
17.14	Roads And Transport Development	25,094,000,000.00	26,877,999,446.19	107.1	(1,783,999,446.19)	14,637,309,733.54
	SUB TOTAL	40,271,397,000.00	32,360,445,240.08	80.36	7,910,951,759.92	16,504,858,790.84
17.20	Social Development Programmes					
17.21	Education	16,630,303,000.00	13,141,225,535.85	79.02	3,489,077,464.15	5,782,830,597.13
17.22	Health, Social Welfare Development Programmes	6,995,000,000.00	3,811,811,490.27	54.49	3,183,188,509.73	1,553,503,286.12
17.23	Information & Communication Technology Programme	260,000,000.00	168,735,491.82	64.90	91,264,508.18	47,375,946.31
17.24	Water Supply And Sanitation	6,503,300,000.00	5,439,258,481.79	83.64	1,064,041,518.21	547,102,566.51
	SUB TOTAL	30,388,603,000.00	22,561,030,999.73	74.24	7,827,572,000.27	7,930,812,396.07
17.30	Regional Development Programmes					
17.31	Housing Development	1,206,000,000.00	495,649,281.02	41.10	710,350,718.98	292,505,289.73
17.32	Town And Country Planning	1,416,000,000.00	1,560,419,470.86	110.2	(144,419,470.86)	1,354,053,159.51
	SUB TOTAL	2,622,000,000.00	2,056,068,751.88	78.42	565,931,248.12	1,646,558,449.24
17.40	General Administrative Services & Programmes					
17.41	General Administrative Services	4,765,050,000.00	2,361,876,875.50	49.57	2,403,173,124.50	538,181,160.76
	SUB TOTAL	4,765,050,000.00	2,361,876,875.50	49.57	2,403,173,124.50	538,181,160.76

The Accompanied Notes are Integral Part of the Accounts

JIGAWA STATE FINANCIAL REPORT, 2017

ECONOMIC DEVELOPMENT PROGRAMMES

Notes to Financial Statement No. 17.11

ECONOMIC CODE	IMPLEMENTING MINISTRY / AGENCY	2017 REVISED ESTIMATES N	ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
19000	MINISTRY OF AGRICULTURE & NATURAL RESOURCES					
19000/5111/03	Field Crop Protection And Termite Control	25,000,000.00	56,994,550.00	227.98	(31,994,550.00)	11,102,500.00
19000/5111/05	Tree Crops And Horticultural Development	3,000,000.00	-	-	3,000,000.00	-
19000/5111/06	Fertilizer Procurement, Transport And Handling	1,051,703,000.00	321,287,130.49	30.55	1,333,226,127.08	410,670,024.00
19000/5111/08	Central Workshop And Farm Centre		-		-	-
19000/5111/09	Northern States Integrated Agric & Rural Devpt. Programme		-		-	-
19000/5112/01	Purchase Of Grains For Buffer Stock		-		-	-
19000/5112/02	Crop Rehabilitation Programme	20,000,000.00	5,790,000.00	28.95	14,210,000.00	-
19000/5112/04	Agricultural Mechanization		-		-	-
19000/5112/07	Work Bull Loan & Animal Traction Programme		-		-	-
19000/5112/21	Commercial Agriculture Projects (loan-financed)	5,000,000,000.00	128,168,775.00	2.56	(128,168,775.00)	-
19000/5112/23	Borehole - Based Minor Irrigation Scheme	528,297,000.00	8,821,878.34	1.67	21,178,121.66	-
19000/5112/24	Jahun And Other Medium Irrigation Schemes		-		-	3,000,000.00
19000/5112/25	Dredging Of Miga-kafin Hausa River		-		-	-
19000/5112/26	Rehabilitation Of Existing Surface Water Irrigation Schemes		-		-	-
19000/5112/28	Surface Water - Based Irrigation Agricultural Development Project (sibad-project)		-		-	-

19000/5113/10	Veterinary Clinics	4,000,000.00	-		4,000,000.00	-
19000/5113/11	Veterinary Mobile Clinics		-		-	-
19000/5113/12	Disease Control And Eradication Scheme	30,000,000.00	16,125,651.05	53.75	13,874,348.95	33,167,668.00
19000/5113/13	Development / Maintenance Of Stock Routes		-		-	-
19000/5113/14	Hide And Skin Quality Improvement		-		-	-
19000/5113/16	Fodder Conservation		-		-	-
19000/5113/17	Livestock Investigation And Breeding Centres		-		-	-
19000/5113/18	Sheep And Goat Ranches (birniwa And Kazaure)		-		-	-
19000/5113/19	Fish Seedling Multiplication	5,000,000.00	493,000.00	9.86	4,507,000.00	-
19000/5113/20	Artisan Fisheries Development	7,397,000.00	-		10,000,000.00	-
19000/5113/22	Meat Inspection And Hygiene Centre	5,000,000.00	-		5,000,000.00	-
19000/5113/36	Avian Influenza Control Project	3,000,000.00	1,414,000.00	47.13	1,586,000.00	-
19000/5113/37	Agricultural Planning And Information System Development	7,000,000.00	1,572,000.00	22.46	5,428,000.00	12,881,000.00
	SUB TOTAL	6,689,397,000.00	540,666,984.88	8.08	1,255,846,272.69	470,821,192.00
19100	JARDA					
19100/5111/01	Integrated Agric. & Rural Development Programme (state ADP Programme)	3,919,000,000.00	3,952,498,977.13	100.85	(33,498,977.13)	
19100/5111/07	Islamic Development Financed Integrated Agriculture & Rural Development Project	400,000,000.00	6,660,000.00	1.67	393,340,000.00	-
19100/5112/02	National Food Security Programme		400,000.00		(400,000.00)	-
19100/5112/05	Sasakawa Agricultural Support Programme	48,000,000.00	78,556,160.00	163.66	(30,556,160.00)	
19100/5112/06	Food And Nutrition (agric. Related) Programme	6,000,000.00	-	-	6,000,000.00	-
	SUB TOTAL	4,373,000,000.00	4,038,115,137.13	92.34	334,884,862.87	-

19110	JIGAWA STATE AGRICULTURAL RESEARCH INSTITUTE						
19110/5111/01	Jigawa State Agricultural Research Institute Programme	85,000,000.00	2,423,120.00	2.85	82,576,880.00		
	SUB TOTAL	85,000,000.00	2,423,120.00	2.85	82,576,880.00		-
19120	FARMERS / HERDSMEN BOARD						
19120/5113/01	Development Of Farm Settlement And Grazing Reserves	100,000,000.00	40,591,334.65	40.59	59,408,665.35	100,708,824.57	
19120/5113/02	Avian Influenza Control Project		-		-		
	SUB TOTAL	100,000,000.00	40,591,334.65	40.59	59,408,665.35	100,708,824.57	
28000	MINISTRY OF ENVIRONMENT (FORESTRY)						
28000/5114/01	Forest Nurseries Development and Production of Seedlings	220,000,000.00		-			
28700/5133/06	Development of Alternative Energy Sources	20,000,000.00	742,500.00	3.71			
	SUB TOTAL	240,000,000.00	742,500.00	0.31	-	-	
28600	JISEPA						
28600/5114/02	Flood And Erosion Control Projects Maintenance	20,000,000.00		-		35,567,290.59	
	SUB TOTAL	20,000,000.00	-	-	-	35,567,290.59	
29200	DCDA						
29200/5114/01	Dutse Parks And Gardens And Environmental Sanitation Services					166,898,824.70	
	SUB TOTAL	-	-		-	166,898,824.70	
TOTAL FOR AGRICULTURAL DEVELOPMENT PROGRAMMES		11,507,397,000.00	4,622,539,076.66	40.17	1,732,716,680.91	773,996,131.86	

JIGAWA STATE FINANCIAL REPORT, 2017

ECONOMIC DEVELOPMENT PROGRAMMES

Notes to Financial Statement No. 17.12

ECONOMIC CODE	IMPLEMENTING MINISTRY /AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
21000	MINISTRY OF COMMERCE, INDUSTRIES AND CO-OPERATIVES					
21000/5121/01	Business Development Support Services	20,000,000.00	3,090,600.00	15.45	16,909,400.00	
21000/5121/02	Modernization Of Cottage Industry		-		-	
21000/5121/08	Establishment Of Paddy Rice And Sesame Seed		-		-	
21000/5122/04	Maigatari Trade - Free Zone Project	370,000,000.00	62,601,790.12	16.92	307,398,209.88	205,987,000.00
21000/5122/05	Major Markets Development	25,000,000.00	20,137,500.60	80.55	4,862,499.40	
21000/5122/09	Consumer Protection Committee Programme	10,000,000.00	4,433,500.00	44.34	5,566,500.00	
21000/5122/10	Tourism Promotion Programme	5,000,000.00	2,503,446.30	50.07	2,496,553.70	
	SUB TOTAL	430,000,000.00	92,766,837.02	21.57	337,233,162.98	205,987,000.00
21230	MINERAL RESOURCES DEVELOPMENT AGENCY					
21230/5123/01	Raw Materials Display Centre	10,000,000.00	3,939,000.00	39.39	6,061,000.00	
21230/5123/02	Solid Minerals Development		738,000.00		(738,000.00)	
	SUB TOTAL	10,000,000.00	4,677,000.00	46.77	5,323,000.00	-
49000	DIRECTORATE OF ECONOMIC EMPOWERMENT					
49000/5121/01	Poverty Alleviation Programme	730,000,000.00	620,461,398.01	84.99	109,538,601.99	638,498,000.00
	SUB TOTAL	730,000,000.00	620,461,398.01	84.99	109,538,601.99	638,498,000.00
15000	MINISTRY OF FINANCE					
15000/5122/01	Investment Fund	1,500,000,000.00	9,842,333.60	0.66	1,490,157,666.40	227,874,646.30
	SUB TOTAL	1,500,000,000.00	9,842,333.60	0.66	1,490,157,666.40	227,874,646.30
	TOTAL COMMERCE AND INDUSTRIES PROGRAMMES	2,670,000,000.00	727,747,568.63	485.7	1,942,252,431.37	1,072,359,646.30

JIGAWA STATE FINANCIAL REPORT, 2017

ECONOMIC DEVELOPMENT PROGRAMMES

Notes to Financial Statement No. 17.13

ECONOMIC CODE	IMPLEMENTING MINISTRY /AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
28700	ALTERNATIVE ENERGY FUND					
28700/5133/06	Development Of Alternative Energy Sources	20,000,000.00	20,490,000.00	102.45	(490,000.00)	
	SUB TOTAL	20,000,000.00	20,490,000.00	102.45	(490,000.00)	-
31200	RURAL ELECTRICITY BOARD					
31200/5131/01	New Rural Electrification Projects	850,000,000.00	28,580,544.97	3.36	621,419,455.03	851,945.08
31200/5131/02	Completion Of Ongoing Electrification Projects	38,000,000.00	14,937,646.81	39.31	23,062,353.19	
31200/5131/03	Maintenance / Upgrading Of Existing Electrification Projects	32,000,000.00	9,194,950.96	28.73	22,805,049.04	19,288,387.07
31200/5131/04	Purchase Of Project Vehicle, Plant And Equipment	50,000,000.00	45,277,872.13	90.56	4,722,127.87	
31200/5131/05	Rural Electricity Board (IPP) Projects	10,000,000.00	13,678,133.73	136.78	(3,678,133.73)	1,052,946.99
	SUB TOTAL	980,000,000.00	111,669,148.60	11.39	668,330,851.40	21,193,279.14
	TOTAL FOR ENERGY PROGRAMMES	1,000,000,000.00	132,159,148.60	13.22	667,840,851.40	21,193,279.14

JIGAWA STATE FINANCIAL REPORT, 2017
ECONOMIC DEVELOPMENT PROGRAMMES

Notes to Financial Statement No. 17.14

ECONOMIC CODE	IMPLEMENTING MINISTRY /AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
29230	URBAN DEVELOPMENT BOARD					
29230/5141/01	Construction And Maintenance Of Township Roads		238,539,816.77		(238,539,816.77)	2,459,488,193.27
	SUB TOTAL		238,539,816.77		(238,539,816.77)	2,459,488,193.27
31000	MINISTRY OF WORKS & TRANSPORT					
31000/5141/07	Hadejia - Guri - Kadira - Abunabo - Baturiya - K/hausa		211,934,560.25		(211,934,560.25)	
31000/5141/10	Construction Of Bridges And Major Culverts	50,000,000.00	174,854,791.66	349.7	(124,854,791.66)	148,145,865.14
31000/5141/13	Upgrading Of Rural (feeder) Roads	6,413,061,000.00	4,805,863,991.64	74.94	(2,305,863,991.64)	739,040,190.24
31000/5141/29	Road And Other Projects Consultancies	681,000,000.00	266,209,873.09	39.09	(206,209,873.09)	89,854,829.65
31000/5141/37	Babura - Yarkiya Road	200,000,000.00	158,553,273.14	79.28	41,446,726.86	
31000/5141/38	Sukullifi - Kale - Gunka - Harbo - Tsakuwawa Road	69,800,000.00	274,437,600.07	393.2	225,562,399.93	1,027,478,572.37
31000/5141/39	Unguwar Mani - Korayel - Gwiwa Road		-		-	
31000/5141/40	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	84,000,000.00	628,240,643.82	747.9	621,759,356.18	310,252,850.85
31000/5141/42	Arawa - Baturiya - Musari - Abunabo - Kadira - Guri Road	1,750,000,000.00	2,368,836,434.90	135.4	(368,836,434.90)	1,849,991,017.54
31000/5141/43	Babaldu - Wurno - Jangargari - Buji - Falgeri - Sagu Road		40,000,000.00		(40,000,000.00)	131,500,824.65
31000/5141/47	Maigatari - Birniwa Western By-psss Road (maigatari - Kongon Giwa, Maigarmaka -	2,760,000,000.00	1,987,240,882.29	72.00	(487,240,882.29)	2,029,728,037.06
31000/5141/48	Roni - Mahuta - Bashe - Kaya - Tsakani - Gangare - Amaryawa Road	2,497,760,000.00	1,189,606,345.31	47.63	813,248,202.00	2,321,068,273.97
31000/5141/49	Kila - Budinga - Ranbazau - Tsangarwa - Nahuce - Isawa - Maruta - Dabaja - Jikas	3,230,000,000.00	2,813,773,573.77	87.11	(2,053,773,573.77)	150,367,035.32
31000/5141/50	Andaza - Tsurma - Tinilbu - Kanwa - Atawni - Magama - Damatuwa - Gadewa Road	2,171,850,000.00	2,110,473,044.42	97.17	(610,473,044.42)	1,751,527,183.04
31000/5141/51	Kwalam - Bula - Dakawa - Gilima - Kamayen Mata - K/garba - Kaura - Kiri - Maiiva		140,782,023.36		(140,782,023.36)	
31000/5141/52	Kijawal - Dabi Road	(195,000,000.00)	9,914,131.50	(5.08)	40,085,868.50	45,048,678.02
31000/5141/53	Dutse Airport Projects	350,000,000.00	556,256,346.56	158.9	(156,256,346.56)	219,870,970.94
31000/5141/54	Feeder Roads Projects	1,559,000,000.00	1,786,101,586.45	114.6	(621,101,586.45)	244,319,598.41
31000/5141/56	Bamaina - Zazika Road	574,000,000.00	347,491,113.74	60.54	(147,491,113.74)	
31000/5141/57	Kyarama - Kagadama - Gasakoli Road		92,122,783.22		7,877,216.78	609,392,053.30
31000/5141/59	State Capital Road Networks	94,529,000.00	1,876,597,136.55	1,985	1,123,402,863.45	346,281,278.98
31000/5141/60	Construction And Maintenance Of Township Road	1,839,000,000.00	4,403,280,748.61	239.4	396,719,251.39	
31000/5141/61	Kwanar Medi - Danzomo - Garki Road	50,000,000.00	32,056,299.20	64.11	167,943,700.80	
31000/5141/62	Gimbo - Gantsa - Sara Road	50,000,000.00	-	-	200,000,000.00	
31000/5141/63	Dutse - Madobi - Baranda - Waza - Sundumina With A Spur To Katanga - Dangoli Road	50,000,000.00	300,000,000.00	600.0	(100,000,000.00)	

31000/5141/64	Balago Dumadumin Toka Road	300,000,000.00	-	-	200,000,000.00	
31000/5141/65	Gudicin - Aguyaka Road	50,000,000.00	-	-	200,000,000.00	
31000/5322/12	Provision of Street Lights in Urban Centres	444,000,000.00		-		156,843,553.12
31000/5322/58	Dutse Street Lights	12,400,000.00				4,110,727.67
31000/5411/24	State Driving School	6,000,000.00				3,000,000.00
31000/5411/25	Zonal VIO Stations (establishments and operation)	2,500,000.00				
	SUB TOTAL	25,093,900,000.00	26,574,627,183.55	105.9	(3,536,772,636.24)	12,177,821,540.27
31220	JIGAWA ROADS MAINTENANCE AGENCY					
31220/5141/01	Special Roads Routine Maintenance	400,000,000.00	27,780,035.81	6.95	372,219,964.19	
31220/5141/02	Purchase And Refurbishing Of Roads Construction Plants And Equipment	65,000,000.00	37,052,410.06	57.00	27,947,589.94	
	SUB TOTAL	465,000,000.00	64,832,445.87	13.94	400,167,554.13	-
	TOTAL FOR ROAD AND TRANSPORT DEVELOPMENT PROGRAMMES	25,558,900,000.00	26,877,999,446.19	105.2	(3,375,144,898.88)	14,637,309,733.54

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SOCIAL DEVELOPMENT PROGRAMMES

Notes to Financial Statement No. 17.21

ECONOMIC CODE	IMPLEMENTING MINISTRY / AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
22000	MINISTRY OF EDUCATION, SCIENCE & TECHNOLOGY					
22000/5212/01	Senior Secondary Education	2,804,193,000.00	2,489,487,671.69	88.78	314,705,328.31	1,265,121,262.88
22000/5212/02	M. O. E Headquarters	194,000,000.00	2,859,570.00	1.47	191,140,430.00	4,514,053.66
	SUB TOTAL	2,998,193,000.00	2,492,347,241.69	83.13	505,845,758.31	1,269,635,316.54
22075	DUTSE MODEL / CAPITAL SCHOOL					
22075/5212/01	Dutse Model & Capital Schools Projects	98,000,000.00	-	-	98,000,000.00	-
	SUB TOTAL	98,000,000.00	-	-	98,000,000.00	-
22200	STATE UNIVERSAL BASIC EDUCATION BOARD					
22200/5211/03	Universal Basic Education (primary And J S S)	8,050,000,000.00	8,953,243,294.22	111.22	(903,243,294.22)	3,379,220,000.00
22200/5211/04	Development Boarding Primary Schools		24,980,496.98			
22200/5211/05	Special Education Programme	25,000,000.00	506,000.00	2.02	24,494,000.00	23,569,153.10
22200/5211/06	Islamic / Quranic Education Programmes	390,000,000.00	-	-	390,000,000.00	
22200/5211/07	S U B E B Headquarters Projects	90,000,000.00	-	-	90,000,000.00	41,160,000.00
22200/5211/08	Food And Nutrition (education Related) Programme		-		-	
	SUB TOTAL	8,555,000,000.00	8,978,729,791.20	104.95	(398,749,294.22)	3,443,949,153.10
22206	BAMAINA ACADEMY					
22206/5211/01	Bamaina Academy (provision Of Structures And Facilities)	53,000,000.00	1,911,727.00	3.61	51,088,273.00	38,520,987.23
	SUB TOTAL	53,000,000.00	1,911,727.00	3.61	51,088,273.00	38,520,987.23
22210	SCIENCE & TECHNICAL EDUCATION BOARD					
22210/5212/01	Improvement And Expansion Of Existing Science Secondary Schools	360,000,000.00	59,404,841.69	16.50	300,595,158.31	11,649,825.62
22210/5212/02	Procurement Of Science & Technical Equipment	22,000,000.00	-	-	22,000,000.00	
22210/5212/04	Establishment / Upgrading Of Technical & Vocational Colleges		-		-	
	SUB TOTAL	382,000,000.00	59,404,841.69	15.55	322,595,158.31	11,649,825.62
22220	ISLAMIC EDUCATION BUREAU					
22220/5212/01	Islamic/quranic Education Programmes	496,000,000.00	304,420,321.22	61.38	191,579,678.78	
	SUB TOTAL	496,000,000.00	304,420,321.22	61.38	191,579,678.78	-
22230	JIGAWA STATE SCHOLARSHIP BOARD					
22220/5212/01	Special Expenditure (Scholarship Board)	25,000,000.00	-	-	25,000,000.00	
	SUB TOTAL	25,000,000.00	-	-	25,000,000.00	-
22240	JIGAWA STATE COLLEGE OF EDUCATION					
22240/5212/01	College Of Education (Projects And Programmes)	490,000,000.00	7,614,000.00	1.55	482,386,000.00	
	SUB TOTAL	490,000,000.00	7,614,000.00	1.55	482,386,000.00	-
22250	JIGAWA STATE POLYTECHNIC					
22250/5212/01	Jigawa State Polytechnic Projects	300,000,000.00	190,679,146.16	63.56	109,320,853.84	74,834,733.77
	SUB TOTAL	300,000,000.00	190,679,146.16	63.56	109,320,853.84	74,834,733.77

22260	JIGAWA STATE COLLEGE OF ISLAMIC LEGAL STUDIES						
22260/5212/01	College Of Islamic Legal Studies Programmes	135,000,000.00	65,737,086.93	48.69	69,262,913.07	83,861,010.43	
	SUB TOTAL	135,000,000.00	65,737,086.93	48.69	69,262,913.07	83,861,010.43	
22270	INSTITUTE OF INFORMATION TECHNOLOGY						
22270/5212/01	Institute For Information Technology Projects	130,000,000.00	50,422,782.92	38.79	79,577,217.08	1,927,869.05	
	SUB TOTAL	130,000,000.00	50,422,782.92	38.79	79,577,217.08	1,927,869.05	
22280	BINYAMINU USMAN POLYTECHNIC						
22280/5212/01	Binyaminu Usman Polytechnic Programmes	268,110,000.00	201,465,351.44	75.14	66,644,648.56	-	
	SUB TOTAL	268,110,000.00	201,465,351.44	75.14	66,644,648.56	-	
22285	SULE LAMIDO UNIVERSITY, KAFIN-HAUSA						
22285/5212/01	Sule Lamido University (Projects And Programmes)	2,515,000,000.00	700,534,507.33	27.85	1,814,465,492.67	727,025,109.10	
	SUB TOTAL	2,515,000,000.00	700,534,507.33	27.85	1,814,465,492.67	727,025,109.10	
22300	AGENCY FOR MASS EDUCATION						
22300/5214/01	Adult And Non Formal Education	107,000,000.00	78,249,600.00	73.13	28,750,400.00	74,675,040.88	
	SUB TOTAL	107,000,000.00	78,249,600.00	73.13	28,750,400.00	74,675,040.88	
22310	LIBRARY BOARD						
22310/5211/01	Development Of Libraries	12,000,000.00	-	-	12,000,000.00	-	
	SUB TOTAL	12,000,000.00	-	-	12,000,000.00	-	
22320	NOMADIC EDUCATION AGENCY						
22320/5211/01	Nomadic Education Programme	91,000,000.00	9,709,138.27	10.67	81,290,861.73	56,751,551.41	
	SUB TOTAL	91,000,000.00	9,709,138.27	10.67	81,290,861.73	56,751,551.41	
	TOTAL FOR EDUCATIONAL DEVELOPMENT PROGRAMMES	16,630,303,000.00	13,141,225,535.85	79.02	3,489,077,464.15	5,782,830,597.13	

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SOCIAL DEVELOPMENT PROGRAMMES

Notes to Financial Statement No. 17.22

ECONOMIC CODE	IMPLEMENTING MINISTRY / AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
24000	MINISTRY OF HEALTH					
24000/5221/04	Public Health Laboratory Dutse		295,627,340.68		(295,627,340.68)	
24000/5221/11	Rasheed Shekoni Specialist Hospital, Dutse	95,000,000.00	3,100,330.45	3.26	91,899,669.55	1,958,356.52
24000/5221/16	Free Maternal And Child Health Programme (Millennium Development Goals)	180,000,000.00	143,810,882.71	79.89	36,189,117.29	19,743,714.62
24000/5221/19	Community Health Insurance Programme	70,000,000.00	45,998,526.00	65.71	24,001,474.00	5,939,562.74
24000/5222/12	National Health Management Information Dbase Development	12,000,000.00	1,883,192.17	15.69	10,116,807.83	
24000/5222/13	Malaria Control Booster Programme	10,000,000.00	14,290,125.50	142.90	(4,290,125.50)	2,000,000.00
24000/5222/15	Establishment Of Health & Demographic Research Centre		-		-	
24000/5222/21	Hiv/aid Control Programme		-		-	
24000/5223/01	Improvement Of General Hospital	1,450,000,000.00	1,368,826,998.88	94.40	81,173,001.12	151,400,212.33
24000/5223/03	Ophthalmic Unit In Some General Hospitals	20,000,000.00	373,251,922.05	1,866.26	(353,251,922.05)	52,230,799.93
24000/5223/05	Psychiatric Hospital Kazaure	10,000,000.00	89,293,157.48	892.93	(79,293,157.48)	15,477,740.00
24000/5223/06	School Of Nursing B/kudu	70,000,000.00	3,000,000.00	4.29	67,000,000.00	46,001,567.20
24000/5223/07	School Of Health Technology Jahun	100,000,000.00	589,478.69	0.59	99,410,521.31	12,510,744.65
24000/5223/08	School Of Nursing Hadejia	150,000,000.00	66,094,365.30	44.06	83,905,634.70	65,024,359.75
24000/5223/09	Leprosy Referral And T. B. Hospital Hadejia	45,000,000.00	76,877,240.29	170.84	(31,877,240.29)	
24000/5223/10	Health System Development Project li Save One Million Lives (S O M L).	500,000,000.00	292,053,217.25	58.41	207,946,782.75	
24000/5223/14	Primary Eye Care Onchocerciasis	10,000,000.00	-		10,000,000.00	2,462,661.36
24000/5223/18	Jigawa State Drug Management Agency (J I M S O)		-		-	
24000/5223/20	Upgrading Of B/kudu, Hadejia And Kazaure General Hospitals	1,200,000,000.00	377,297,299.07	31.44	822,702,700.93	524,716,448.45
24000/5223/22	Establishment Of Community Midwifery School Babura	300,000,000.00	-		300,000,000.00	
	SUB TOTAL	4,222,000,000.00	3,151,994,076.52	74.66	1,070,005,923.48	899,466,167.55
25250	JIGAWA STATE SPORTS COUNCIL					
25250/5225/01	Stadium And Sports Development	200,000,000.00	245,770,619.47	122.89	(45,770,619.47)	75,206,175.10
25250/5225/02	Improvement Of Hadejia Township Stadium	10,000,000.00	-		10,000,000.00	
25250/5225/03	Improvement And Expansion Of Mini Stadia.		-		-	
	SUB TOTAL	210,000,000.00	245,770,619.47	117.03	(35,770,619.47)	75,206,175.10
25240	HISTORY & CULTURE BUREAU					
25240/5225/01	Archives And Reference Library	5,000,000.00	-		5,000,000.00	
	SUB TOTAL	5,000,000.00	-		5,000,000.00	-
39000	GUNDUMA HEALTH SYSTEM BOARD (JSPHCDA)					
39000/5221/09	Food And Nutrition Programme	300,000,000.00	18,750,350.00	6.25	281,249,650.00	

39000/5221/16	Free Maternal & Child Health Care Programme (Primary Health Care)		-		-	37,946,282.00
39000/5223/01	Up-grading Of Comprehensive Health Centres To General Hospitals		-		-	
39000/5223/02	Upgrading Of Primary Health Centres	1,430,000,000.00	15,573,731.90	1.09	1,414,426,268.10	469,952,811.66
39000/5223/03	Primary Health Care Programmes / Projects	196,000,000.00	135,000.00	0.07	195,865,000.00	43,896,849.81
39000/5223/04	Phcd Health System Programmes	12,000,000.00	-		12,000,000.00	970,000.00
39000/5223/06	Establishment Of Operational Research Unit		-		-	
39000/5223/07	Local Government Phc Management Offices		-		-	
39000/5223/08	Supplementary Immunization And M C H Programme	260,000,000.00	310,511,610.00	119.43	(50,511,610.00)	
	SUB TOTAL	2,198,000,000.00	344,970,691.90	15.69	1,853,029,308.10	552,765,943.47
20000	MINISTRY OF WOMEN AFFAIRS					
20000/5221/11	Food And Nutrition (gender Related) Programme		-		-	
20000/5224/02	Women Development Programme	202,000,000.00	56,333,902.38	27.89	145,666,097.62	26,065,000.00
20000/5225/01	Reformatory School K/hausa	5,000,000.00	-		5,000,000.00	
20000/5225/03	Child Development Programme	5,000,000.00	664,400.00	13.29	4,335,600.00	
20000/5225/04	Children Play Ground And Day Care Centre		1,450,000.00		(1,450,000.00)	
20000/5225/06	Planning Research & Statistics Programmes	12,000,000.00	-		12,000,000.00	
20000/5225/07	Renovation Of Girl-child Education Centre		-		-	
20000/5225/08	V V F Hostel Jahun	7,000,000.00	2,313,800.00	33.05	4,686,200.00	
20000/5225/09	Medical Social Welfare Offices		-		-	
	SUB TOTAL	231,000,000.00	60,762,102.38	26.30	170,237,897.62	26,065,000.00
20210	REHABILITATION BOARD					
20210/5225/01	Rehabilitation Programme	10,000,000.00	-		10,000,000.00	
20210/5225/02	Social Welfare Programmes		-		-	
	SUB TOTAL	10,000,000.00	-		10,000,000.00	-
28,600.00	JISEPA					
28600/5222/01	Environmental Health Programme	60,000,000.00	5,714,000.00	9.52	54,286,000.00	
	SUB TOTAL	60,000,000.00	5,714,000.00	9.52	54,286,000.00	-
11100	JIGAWA STATE AGENCY FOR THE CONTROL OF AIDS (JISACA)					
11100/5222/26	H I V / A I D S Control Programme	50,000,000.00	-		50,000,000.00	
18000/5225/04	Community Development Project	5,000,000.00	-		5,000,000.00	
	SUB TOTAL	55,000,000.00	-		55,000,000.00	-
20000/5225/10	Government Social Welfare Office	4,000,000.00	2,600,000.00	65.00	1,400,000.00	
	SUB TOTAL	4,000,000.00	2,600,000.00	65.00	1,400,000.00	-
	TOTAL FOR HEALTH DEVELOPMENT PROGRAMMES	6,995,000,000.00	3,811,811,490.27	54.49	3,183,188,509.73	1,553,503,286.12

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Notes to Financial Statement No. 17.23

ECONOMIC CODE	IMPLEMENTING MINISTRY / AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
25000	MINISTRY OF INFORMATION, YOUTHS, SPORTS & CULTURE					
25000/5241/01	Public Enlightenment And Information Equipment	10,000,000.00	13,835,832.23	138.36	(3,835,832.23)	
25000/5241/05	N Y S C Permanent Orientation Camp		-		-	
25000/5242/02	State Television Project	55,000,000.00	54,899,659.59	99.82	100,340.41	43,096,422.51
25000/5242/03	Social Re-orientation & Mobilization Education, Information And Communication	3,000,000.00	-		3,000,000.00	
25000/5242/04	Arts Exhibition And Multimedia Censorship	4,000,000.00	-		4,000,000.00	
25000/5411/06	Ministry Of Information, Youths, Sports & Culture (Special Expenditure)		-		-	
	SUB TOTAL	72,000,000.00	68,735,491.82	95.47	3,264,508.18	43,096,422.51
25200	JIGAWA STATE BROADCASTING CORPORATION (RADIO)		-			
25200/5241/01	Jigawa State Broadcasting Corporation Project	70,000,000.00	-		70,000,000.00	4,279,523.80
	SUB TOTAL	70,000,000.00	-		70,000,000.00	4,279,523.80
25230	PRINTING PRESS					
25230/5241/01	Government Printing Press	118,000,000.00	100,000,000.00	84.75	18,000,000.00	
	SUB TOTAL	118,000,000.00	100,000,000.00	84.75	18,000,000.00	-
	TOTAL FOR INFORMATION AND COMMUNICATION TECHNOLOGY PROGRAMMES	260,000,000.00	168,735,491.82	64.90	91,264,508.18	47,375,946.31

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SOCIAL DEVELOPMENT PROGRAMMES

Notes to Financial Statement No. 17.24

ECONOMIC CODE	IMPLEMENTING MINISTRY /AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
30000	MINISTRY OF WATER RESOURCES					
30000/5252/08	Dutse Water Supply Scheme	500,000,000.00	525,599,638.68	105.12	(25,599,638.68)	6,887,475.00
30000/5252/10	Rehabilitation Of Existing Dams	3,300,000.00	-	-	100,000,000.00	3,992,297.54
30000/5252/11	Refurbishing And Purchase Of Utility Vehicles		-		-	
30000/5252/12	Hydro-metreological Stations		22,407,239.76		(22,407,239.76)	
30000/5252/13	Federal Govt Supported Third National Urban Water Sector Reform Programme	750,000,000.00	654,091,961.76	87.21	95,908,038.24	
30000/5252/17	W S S R P Supported Water Projects	513,000,000.00	200,000,000.00	38.99	313,000,000.00	
30000/5252/18	Water Policy Planning And M&e Support	10,000,000.00	211,457,697.07	2,115	(201,457,697.07)	
	SUB TOTAL	1,776,300,000.00	1,613,556,537.27	90.84	259,443,462.73	10,879,772.54
30100	RURAL WATER SUPPLY AND SANITATION AGENCY					
30100/5251/01	Refurbishing And Purchase Of Utility Vehicle		3,454,920.41		(3,454,920.41)	
30100/5251/02	Installation Of Mechanical Equipment	20,000,000.00	124,020.42	0.62	19,875,979.58	11301750
30100/5251/03	Rural Water Supply And Sanitation Projects	2,182,000,000.00	2,000,080,773.02	91.66	181,919,226.98	26,373,490.77
30100/5251/04	Food And Nutrition (Wash Related) Programme		-		-	
	SUB TOTAL	2,202,000,000.00	2,003,659,713.85	90.99	198,340,286.15	37,675,240.77
30200	JIGAWA STATE WATER BOARD					
30200/5252/01	Shuwarin Water Supply Scheme	35,000,000.00	188,427,788.37	538.37	(153,427,788.37)	29,380,115.43
30200/5252/02	Water Supply To New Layouts And Low Cost Housing Estates.	10,000,000.00	25,339,247.61	253.39	(15,339,247.61)	1,798,856.19
30200/5252/03	Improvement Of Water Supply Scheme In Local Government Headquarters	604,000,000.00	97,052,516.11	16.07	506,947,483.89	
30200/5252/04	Reinforcement Of B/kudu And Kazaure Regional Water Suffly Schemes	20,000,000.00	9,492,641.01	47.46	10,507,358.99	
30200/5252/05	Rehabilitation Of Existing Water Supply Scheme	170,000,000.00	31,396,313.42	18.47	138,603,686.58	345,257,713.13
30200/5252/06	Refurbishing And Purchase Of Utility Vehicles	1,300,000.00	-	-	1,300,000.00	
30200/5252/07	Water Supply Laboratory		-		-	
30200/5252/08	Rehabilitation And Additional Boreholes To Existing Water Scheme.	50,000,000.00	374,459.66	0.75	49,625,540.34	5,248,658.33
	SUB TOTAL	890,300,000.00	352,082,966.18	39.55	538,217,033.82	381,685,343.08
30210	SMALL TOWN WATER SUPPLY AGENCY					
30210/5251/01	Power Connection To Water Supply Schemes	5,000,000.00	-	-	5,000,000.00	
30210/5252/02	Rehabilitation Of Existing Water Supply Scheme	64,000,000.00	30,125,669.20	47.07	1,874,330.80	65,018,348.53

30210/5252/03	Refurbishing And Purchase Of Utility Vehicles		-		-	
30210/5252/04	Reinforcement Of Trunk Mains And Improvement Of Raticulations	6,700,000.00	3,801,201.07	56.73	2,898,798.93	
30210/5252/05	Establishment Of New Motorised Water Schemes In Small Towns		12,827,828.61		19,172,171.39	
30210/5252/06	Installation Of Solar Based Power Plants	1,550,000,000.00	1,421,576,065.61	91.71	(171,576,065.61)	49,136,506.78
30210/5252/08	Asset Inventory	5,000,000.00	-	-	5,000,000.00	
30210/5252/09	S T O W A Water Policy Planning And M&E Support	4,000,000.00	1,628,500.00	40.71	2,371,500.00	2,707,354.81
	SUB TOTAL	1,634,700,000.00	1,469,959,264.49	89.92	(135,259,264.49)	116,862,210.12
	TOTAL FOR WATER SUPPLY AND SANITATION PROGRAMMES	6,503,300,000.00	5,439,258,481.79	83.64	860,741,518.21	547,102,566.51

REGIONAL DEVELOPMENT PROGRAMMES

Notes to Financial Statement No. 17.31

ECONOMIC CODE	IMPLEMENTING MINISTRY /AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
10000	GOVERNMENT HOUSE					
10000/5311/03	New Government House	100,000,000.00	101,751,220.80	101.75	(1,751,220.80)	182,904,778.26
	SUB TOTAL	100,000,000.00	101,751,220.80	101.8	(1,751,220.80)	182,904,778.26
29000	MINISTRY OF LANDS & HOUSING					
29000/5311/02	Commissioners Residences	16,000,000.00	206,065,819.20	1,288	(190,065,819.20)	
	SUB TOTAL	16,000,000.00	206,065,819.20	1,288	(190,065,819.20)	-
29210	JIGAWA STATE HOUSING AUTHORITY					
29210/5311/01	Low Cost Housing Scheme	40,000,000.00	21,749,600.00	54.37	18,250,400.00	15,635,292.45
29210/5311/02	Commercial Lowcost Housing Scheme		1,651,092.45		(1,651,092.45)	150,000.00
	SUB TOTAL	40,000,000.00	23,400,692.45	58.50	16,599,307.55	15,785,292.45
37120	HIGH COURT OF JUSTICE					
37120/5311/01	High Court Judge Houses	45,000,000.00	48,709,484.10	108.2	(3,709,484.10)	
	SUB TOTAL	45,000,000.00	48,709,484.10	108.2	(3,709,484.10)	-
38000	STATE HOUSE OF ASSEMBLY					
38000/5311/01	Legislative Quarters / Speaker's And Deputy Speaker's Residences	800,000,000.00	-		800,000,000.00	59,882,221.59
38000/5311/04	Legislative Quarters / Residences		-		-	
	SUB TOTAL	800,000,000.00	-		800,000,000.00	59,882,221.59
29000	MINISTRY OF LANDS & HOUSING					
29000/5312/01	Construction Of SSG And Head Of Service Official Residences	160,000,000.00	72,738,969.93	45.46	77,261,030.07	990296.51
29000/5322/05	Land and Property Compensation					14,205,350.92
29000/5322/09	Systematic Land Registration and Management Information System					18,737,350.00
	SUB TOTAL	160,000,000.00	72,738,969.93	45.46	77,261,030.07	33,932,997.43
37100	JUDICIARY					
37130/5312/01	Construction Of Staff Houses For Shari'a Court Of Appeal		-		-	
37130/5312/04	Renovation Of Sharia Courts	45,000,000.00	42,983,094.54	95.52	2,016,905.46	
	SUB TOTAL	45,000,000.00	42,983,094.54	95.52	2,016,905.46	-
	TOTAL FOR HOUSING DEVELOPMENT PROGRAMMES	1,206,000,000.00	495,649,281.02	41.10	700,350,718.98	292,505,289.73

REGIONAL DEVELOPMENT PROGRAMMES

Notes to Financial Statement No. 17.32

ECONOMIC CODE	IMPLEMENTING MINISTRY / AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
29000	MINISTRY OF LANDS & HOUSING					
29000/5322/04	Development Of Layouts And Acquired Lands	20,000,000.00	17,277,490.00	86.39	12,722,510.00	
29000/5322/05	Land And Property Compensation	500,000,000.00	588,622,725.83	117.72	(88,622,725.83)	232,484,247.75
29000/5322/06	Aerial Photography And Mapping	10,000,000.00	2,361,700.00	23.62	7,638,300.00	
29000/5322/07	Acquisition Of Lithographic And Survey Equipment	15,000,000.00	188,000.00	1.25	14,812,000.00	
29000/5322/08	Ministry Of Lands Headquarters And Zonal Land Registries		25,951,540.79		(25,951,540.79)	
29000/5322/09	Systematic Land Registration And Land Management Information System	325,600,000.00	79,668,762.14	24.47	245,931,237.86	18,737,350.00
	SUB TOTAL	870,600,000.00	714,070,218.76	82.02	166,529,781.24	251,221,597.75
29200	DUTSE CAPITAL DEVELOPMENT AUTHORITY (DCDA)					
29200/5114/01	Dutse Parks and Gardens and Environmental Sanitation Services					166,898,824.70
29200/5322/11	State Capital Development Projects	10,000,000.00	415,618,922.13	4.156	(405,618,922.13)	927,564,172.78
	SUB TOTAL	10,000,000.00	415,618,922.13	4.156	(405,618,922.13)	1,094,462,997.48
29230	URBAN DEVELOPMENT BOARD					
29230/5322/02	Master Plan For Urban Centres		-		-	
29230/5322/03	Refurbishing Of Plants & Vehicles	9,000,000.00	478,800.00	5.32	8,521,200.00	
29230/5322/08	Engineering Workshop		-		-	
29230/5321/04	Development Control Activities	70,000,000.00	-	-	70,000,000.00	8,368,564.28
	SUB TOTAL	79,000,000.00	478,800.00	0.61	78,521,200.00	8,368,564.28
31000	MINISTRY OF WORKS AND TRANSPORT					
31000/5322/12	Provision Of Street Lights In Urban Centres	444,000,000.00	349,886,668.02	78.80	110,113,331.98	
31000/5322/58	Dutse Street Lights	12,400,000.00	80,364,861.95	648.10	10,035,138.05	
	SUB TOTAL	456,400,000.00	430,251,529.97	94.27	120,148,470.03	-
	TOTAL FOR TOWN AND COUNTRY PLANNING PROGRAMMES	1,416,000,000.00	1,560,419,470.86	110.20	(40,419,470.86)	1,354,053,159.51

JIGAWA STATE FINANCIAL REPORT, 2017
GENERAL ADMINISTRATIVE SERVICES & PROGRAMMES

Notes to Financial Statement No. 17.41

ECONOMIC CODE	IMPLEMENTING MINISTRY /AGENCY	2017 REVISED ESTIMATES N	2017 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2016 ACTUAL EXPENDITURE (JAN. - DEC) N
10000	GOVERNMENT HOUSE					
10000/5311/03	New Government House	100,000,000.00				791,163.63
10000/5411/02	Procurement Of Official And Utility Vehicles For Government Agencies	250,000,000.00	245,618,795.45	98.25	4,381,204.55	6,158,903.39
	SUB TOTAL	350,000,000.00	245,618,795.45	70.18	4,381,204.55	6,950,067.02
11000	DEPUTY GOVERNOR OFFICE					
11000/5411/02	New Deputy Governor's Office	28,000,000.00	73,698,263.10	263.21	(45,698,263.10)	31,189,167.36
	SUB TOTAL	28,000,000.00	73,698,263.10	263.21	(45,698,263.10)	31,189,167.36
11100	JIGAWA STATE AGENCY FOR THE CONTROL OF AIDS (JISACA)					
11000/5411/02	HIV/AIDS Control Programme	50,000,000.00				
	SUB TOTAL	50,000,000.00	-	-	-	-
12010	ADMINISTRATION & FINANCE DIRECTORATE					
12010/5322/08	Community Based Urban Development Project (former World Bank Supported Cbudp Had		-		-	8,313,103.19
12010/5411/01	Purchase And Refurbishing Of Vehicles		11,960,549.21			
12010/5411/03	Counterpart Funding Of Unicef Assisted Programmes	15,000,000.00	-		15,000,000.00	
12010/5411/04	Cabinet Office Projects (renovations, Furnishing And Extensions)	270,000,000.00	28,766,104.70	10.65	241,233,895.30	84,906,809.47
12010/5411/05	Administration & Finance (special Expenditure)	60,000,000.00	200,000,000.00	333.33	(140,000,000.00)	11,914,299.22
12010/5412/02	Unicef Assisted Programmes	40,070,000.00	-	-	40,070,000.00	
	SUB TOTAL	385,070,000.00	240,726,653.91	62.52	156,303,895.30	105,134,211.88
12100	SPECIAL SERVICES DIRECTORATE					
12100/5411/01	Provision Security Installations And Equipment	6,000,000.00	-		6,000,000.00	
	SUB TOTAL	6,000,000.00	-		6,000,000.00	
13000	CHIEFTANCY, RELIGIOUS AFFAIRS AND SHARIA IMPLEMENTATION					
13000/5411/01	Religious Affairs Projects	1,309,000,000.00	556,208,363.08	42.49	752,791,636.92	
	SUB TOTAL	1,309,000,000.00	556,208,363.08	42.49	752,791,636.92	
14000	OFFICE OF THE HEAD OF SERVICE					
14000/5411/02	Office Of The Head Of Service - General (state-wide) Special Expenditure Provision	20,000,000.00	16,794,600.00	83.97	3,205,400.00	
	SUB TOTAL	20,000,000.00	16,794,600.00	83.97	3,205,400.00	

14130	DIRECTORATE OF SALARY & PENSION ADMINISTRATION						
14130/5411/02	Salary And Pension Administration (special Expenditure)	3,430,000.00	-			3,430,000.00	
	SUB TOTAL	3,430,000.00	-			3,430,000.00	
14140	MANPOWER DEVELOPMENT INSTITUTE						
14140/5411/01	Manpower Development Institute Projects / Programme	500,000,000.00	309,017,889.54	61.80		190,982,110.46	180,943,768.32
	SUB TOTAL	500,000,000.00	309,017,889.54	61.80		190,982,110.46	180,943,768.32
15000	MINISTRY OF FINANCE AND ECONOMIC PLANNING						
15000/5122/01	Investment fund	1,500,000,000.00	-			1,500,000,000.00	
15000/5411/02	Treasury Computerization	5,000,000.00	-			5,000,000.00	
15000/5411/04	Ministry Of Finance (special Expenditure)	10,000,000.00	5,583,500.00	55.84		4,416,500.00	
	SUB TOTAL	1,515,000,000.00	5,583,500.00	0.37		9,416,500.00	
15200	BOARD OF INTERNAL REVENUE GENERAL						
15200/5411/01	Board Of Internal Revenue (headquarter And Area Offices)	25,000,000.00	21,368,875.00	85.48		3,631,125.00	
15200/5411/02	Security Documents	5,000,000.00	-			5,000,000.00	
15200/5411/03	Stamp Duty Machine	5,000,000.00	-			5,000,000.00	
	SUB TOTAL	35,000,000.00	21,368,875.00	61.05		13,631,125.00	
16000	BUDGET & ECONOMIC PLANNING DIRECTORATE						
16000/5411/01	Social And Economic Research	2,000,000.00	-			2,000,000.00	
16000/5411/02	Computerization Project	5,000,000.00	-			5,000,000.00	
16000/5411/03	Statistical Survey	6,000,000.00	-			6,000,000.00	
16000/5411/05	Sustainable Development Goals (sdgs) Programmes (coordination & Monitoring)	700,000,000.00	-			700,000,000.00	36,676,826.24
16000/5411/08	Socu Social Investment Programme Intervention Coordination	10,000,000.00	-			10,000,000.00	
16000/5412/06	Development Assistance State Counter-funding And Donor Coordination Activities	240,000,000.00	-			240,000,000.00	
16000/5412/07	E U / World Bank Supported State & Local Governance Reform Programme (S L O G O R)	250,000,000.00	569,395,336.02	227.76		(319,395,336.02)	
16000/5411/09	Food And Nutrition Programme (Co-ordination And Monitorina)		-			-	
	SUB TOTAL	1,213,000,000.00	569,395,336.02	46.94		643,604,663.98	36,676,826.24
	MINISTRY FOR LOCAL GOVERNMENT & COMMUNITY DEVELOPMENT						
18000/5225/04	Community Development Projects	5,000,000.00					
18000/5411/01	Ministry For Local Government Projects / Programmes	84,800,000.00	11,930,000.00	14.07		72,870,000.00	11,272,700.00
	SUB TOTAL	89,800,000.00	11,930,000.00	13.29		72,870,000.00	11,272,700.00

21250	STATE INVESTMENT PROMOTION AGENCY (INVESTJIGAWA)					
21250/5412/01	State Investment Promotion Agency Programme	2,000,000.00	-		2,000,000.00	
	SUB TOTAL	2,000,000.00	-		2,000,000.00	
22230	JIGAWA STATE SCHOLARSHIPS BOARD					
22230/5411/01	Special Expenditure (scholarship Board)	25,000,000.00	-		25,000,000.00	
	SUB TOTAL	25,000,000.00	-		25,000,000.00	
26000	MINISTRY OF JUSTICE					
26000/5411/01	Ministry Of Justice (special Expenditure)	20,000,000.00	10,516,291.93	52.58	9,483,708.07	
	SUB TOTAL	20,000,000.00	10,516,291.93	52.58	9,483,708.07	
31000	MINISTRY OF WORKS & TRANSPORT					
31000/5411/24	State Driving School	6,000,000.00	3,000,000.00	50.00	3,000,000.00	3,000,000.00
31000/5411/25	Zonal Vio Stations (establishment And Operation)	2,500,000.00	-		2,500,000.00	
	SUB TOTAL	8,500,000.00	3,000,000.00	35.29	5,500,000.00	3,000,000.00
31100	FIRE SERVICES DIRECTORATE					
31100/5411/02	Procurement Of Fire Fighting Equipment And Refurbishing Of Vehicles	15,000,000.00	4,126,000.00	27.51	10,874,000.00	
31100/5411/03	State Fire Service Headquarters	8,000,000.00	-		8,000,000.00	
	SUB TOTAL	23,000,000.00	4,126,000.00	17.94	18,874,000.00	
32000	OFFICE OF THE AUDITOR GENERAL					
32000/5411/01	Office For Resident Auditors	25,000,000.00	5,820,000.00	23.28	19,180,000.00	
	SUB TOTAL	25,000,000.00	5,820,000.00	23.28	19,180,000.00	
33000	DIRECTORATE OF LOCAL GOVERNMENT AUDIT					
33000/5411/01	Directorate Of Local Government Audit Proarammes	18,250,000.00	18,963,035.00	103.91	(713,035.00)	
	SUB TOTAL	18,250,000.00	18,963,035.00	103.9	(713,035.00)	
35000	LOCAL GOVERNMENT SERVICE COMMISSION					
35000/5411/01	Local Government Service Commission (special Expenditure)	36,000,000.00	-		36,000,000.00	
	SUB TOTAL	36,000,000.00	-	-	36,000,000.00	
36000	STATE INDEPENDENT ELECTORAL COMMISSION					
36000/5411/01	State Independent Electoral Commission Headquarters	10,000,000.00	-		10,000,000.00	70,189,497.43
	SUB TOTAL	10,000,000.00	-	-	10,000,000.00	70,189,497.43
37100	JUDICIAL SERVICE COMMISSION					
37100/5411/01	Judicial Service Commission Headquarters	16,000,000.00	-		16,000,000.00	
	SUB TOTAL	16,000,000.00	-	-	16,000,000.00	

37120	HIGH COURT					
37120/5411/01	High Court Judges Houses	45,000,000.00				32,942,700.92
37120/5411/02	High Court Headquarters Dutse		-		-	
37120/5411/03	Magistrate Courts And Other Court Buildings (Rehabilitation)	10,000,000.00	9,958,928.46	99.59	41,071.54	
37120/5411/04	High Court Of Justice (special Expenditure)	152,000,000.00	97,810,000.00	64.35	54,190,000.00	
	SUB TOTAL	207,000,000.00	107,768,928.46	52.06	54,231,071.54	32,942,700.92
37130	SHARI'A COURT OF APPEAL					
37130/5312/04	Renovation of Sharia Courts	45,000,000.00	42,983,094.54	95.52	2,016,905.46	
37130/5411/02	Area Courts Structures	50,000,000.00	50,000.00	0.10	49,950,000.00	
37130/5411/03	Shari'a Court Of Appeal	123,000,000.00	853,887.01	0.69	122,146,112.99	
	SUB TOTAL	218,000,000.00	903,887.01	0.41	172,096,112.99	
38000	STATE HOUSE OF ASSEMBLY					
38000/5311/04	Legislative Quarters / Residences	800,000,000.00	-		-	59,882,221.59
38000/5411/02	House Of Assembly Projects	397,000,000.00	160,436,457.00	40.41	236,563,543.00	
	SUB TOTAL	1,197,000,000.00	160,436,457.00	13.40	236,563,543.00	59,882,221.59
	TOTAL FOR GENERAL ADMINISTRATION SERVICES PROGRAMMES	7,310,050,000.00	2,361,876,875.50	32.31	4,948,173,124.50	538,181,160.76

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 18

21000 INTERNAL LOANS

S/N	MONTH	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
1	JANUARY	1,111,000,000.00		
2	MARCH	1,111,000,000.00		
3	APRIL	1,111,000,000.00		
4	MAY (TWO INFLOWS)	2,222,000,000.00		
5	JUNE	1,000,000,000.00		
6	JULY	1,000,000,000.00		1,390,000,000.00
7	AUGUST			2,780,000,000.00
8	SEPTEMBER	900,000,000.00		1,111,000,000.00
9	OCTOBER			1,111,000,000.00
10	NOVEMEBER	800,000,000.00	72.01	1,111,000,000.00
11	DECEMBER			1,111,000,000.00
	TOTAL	9,255,000,000.00	107.4	8,614,000,000.00

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 18.1

21000 INTERNAL LOANS

CONDITIONAL BUDGET SUPPORT FACILITIES

S/N	MONTH	DATE	2017
1	JANUARY	31/01/2017	1,111,000,000.00
2	MARCH	07/03/2017	1,111,000,000.00
3	APRIL	07/04/2017	1,111,000,000.00
4	MAY	05/05/2017	1,111,000,000.00
5	MAY	26/05/2017	1,111,000,000.00
6	JUNE	30/06/2017	1,000,000,000.00
7	JULY	06/07/2017	1,000,000,000.00
8	SEPTEMBER	08/09/2017	900,000,000.00
9	NOVEMEBER	24/11/2017	800,000,000.00
			9,255,000,000.00

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 19

22000 EXTERNAL LOANS

S/N	MONTH	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
1	JANUARY	78,934,189.22	527.89	14,952,875.00
2	FEBRUARY	320,000,000.00		
3	MARCH			
4	APRIL	3,000,000.00		
5	MAY	60,000,000.00		
6	JUNE			1,847,714.53
7	JULY	124,755,000.00		
8	AUGUST	201,801,000.00		
9	SEPTEMBER	166,001,816.00	1453.90	11,417,685.70
10	OCTOBER	150,000,000.00		
11	NOVEMBER	200,000,000.00		
12	DECEMBER	87,283,226.00		
	TOTAL	1,391,775,231.22	4932.18	28,218,275.23

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 19.1

22000 EXTERNAL LOANS (FADAMA III AND IFAD LOANS)

S/N	MONTH	PROGRAMME	2017
1	JANUARY-DEC 2017	FADAMA III	1,141,162,189.22
2	JANUARY-DEC 2017	IFAD	250,613,042.00
	TOTAL		1,391,775,231.22

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 20

DIVIDENDS RECEIVED

S/N	DESCRIPTION	2017 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL RECEIPTS N
	DIVIDENDS RECEIVED FROM INVESTMENT	224,055.72	130.11	172,210.69

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 21

32310 PUBLIC DEBT CHARGES

S/N	MONTH	2017 ACTUAL PAYMENTS N	PERCENTAGE INDEX OF TOTAL %	2016 ACTUAL PAYMENTS N
1	JANUARY	119,443,313.97	295.66	249,839,663.27
2	FEBRUARY	117,526,923.83	163.48	177,767,823.61
3	MARCH	117,526,923.83	111.10	105,789,121.73
4	APRIL	117,526,923.83	111.09	105,798,121.73
5	MAY	117,526,923.83	111.09	105,798,121.73
6	JUNE	117,526,923.83	110.87	106,008,542.42
7	JULY	117,526,923.83	111.09	105,798,121.73
8	AUGUST	115,706,419.55	96.87	119,443,313.97
9	SEPTEMBER	262,208,452.29	219.53	119,443,313.97
10	OCTOBER	262,208,452.29	219.53	119,443,313.97
11	NOVEMEBER	262,208,452.29	219.53	119,443,313.97
12	DECEMBER	188,962,441.75	158.20	119,443,313.97
	TOTAL	1,915,899,075.12	123.29	1,554,031,086.07

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 21.1

32310 PUBLIC DEBT CHARGES

LOAN REPAYMENTS (DEDUCTIONS AT SOURCE)

S/N	FOREIGN LOAN	EXCESS CRUDE LOANS	OTHER DEDUCTION	TOTAL DEDUCTIONS
1	29,470,718.38	89,972,595.59		119,443,313.97
2	27,554,328.24	89,972,595.59		117,526,923.83
3	27,554,328.24	89,972,595.59		117,526,923.83
4	27,554,328.24	89,972,595.59		117,526,923.83
5	27,554,328.24	89,972,595.59		117,526,923.83
6	27,554,328.24	89,972,595.59		117,526,923.83
7	27,554,328.24	89,972,595.59		117,526,923.83
8	25,733,823.96	89,972,595.59		115,706,419.55
9	25,733,823.96	89,972,595.59	146,502,032.74	262,208,452.29
10	25,733,823.96	89,972,595.59	146,502,032.74	262,208,452.29
11	25,733,823.96	89,972,595.59	146,502,032.74	262,208,452.29
12	25,733,823.96	89,972,595.59	73,256,022.20	188,962,441.75
TOTAL	323,465,807.62	1,079,671,147.08	512,762,120.42	1,915,899,075.12

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 22

CASH ACCOUNTS BALANCES AS AT 31ST DECEMBER, 2017

S/N	NAME OF MDAs	REVENUE ACCOUNT		REMARKS
		CASH	BANK	
1	JUDICIAL SERVICE COMMISSION		25,000.00	
2	MINISTRY OF JUSTICE		72,740,103.33	
3	SULE LAMIDO UNIVERSITY KAFIN HAUSA		1,381,269.61	
4	OFFICE OF THE AUDITOR GENERAL		440,000.00	
5	SHARIA COURT OF APPEAL		2,662,336.04	
6	JIGAWA STATE PRINTING PRESS		3,517,600.00	
7	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		581,550.00	
8	GENERAL HOSPITAL GUMEL		10,296.99	REVENUE
9	JIGAWA STATE POLYTECHNIC		10,099.01	
10	CIVIL SERVICE COMMISSION		190,000.00	
11	JIGAWA ENVIRONMENTAL PROTECTION AGENCY		506,000.00	
12	PRIMARY HEALTH CENTRE GUMEL		8,820,264.00	
13	MINISTRY OF EDUCATION		2,979,500.00	
14	HIGH COURT DUTSE		5,799,891.00	
15	GUNDUMA HEALTH COUNCIL DUTSE		9,497.60	
16	PRIMARY HEALTH CENTRE KIYAWA		123,000.00	
17	DUTSE GENERAL HOSPITAL		65,883.14	
18	OFFICE OF THE HEAD OF SERVICE		140,000.00	
19	MANPOWER DEVELOPMENT INSTITUTE		8,282.51	
20	DIRECTORATE OF FIRE SERVICE		537,000.00	
21	MINISTRY OF WORKS & TRANSPORT		7,056,900.00	
22	LOCAL GOVERNMENT SERVICE COMMISSION		389,859.87	
23	DIRECTORATE OF MANPOWER		25,000.00	
24	MINISTRY OF ENVIRONMENT		2,069,800.00	
25	JIGAWA STATE HOUSING AUTHORITY		3,504,631.62	
26	MINISTRY OF LAND AND HOUSING		26,905,830.26	
27	URBAN DEVELOPMENT BOARD		137,999,616.00	
28	JIGAWA STATE BROADCASTING CORPORATION (RADIO JIGAWA)		29,218,560.69	
29	STATE UNIVERSAL BASIC EDUCATION BOARD		37,191,088.20	REVENUE
30	JIGAWA STATE WATER BOARD		51,751.85	
31	COLLEGE OF LEGAL STUDIES		723,171.71	
32	BABURA GENERAL HOSPITAL		66,198.83	
33	RINGIM GENERAL HOSPITAL		145,717.39	
34	RURAL WATER SUPPLY AND SANITATION AGENCY		4,473.44	UNICEF
35	SMALL TOWNS WATER SUPPLY AGENCY		7,783.79	
36	ACCOUNTANT GENERAL (CAR LOAN)		9,210,000.00	
37	COUNCIL AFFAIRS DIRECTORATE		3,350,181.10	
38	PILGRIMS WELFARE BOARD		6,628,500.00	
39	RASHEED SHEKONI SPECIALIST HOSP.		84,845.00	
40	PRIMARY HEALTH CENTRE SAGU		30,204.81	
41	COLLEGE OF NURSING		7,458,347.50	
42	DUE PROCESS AND PROJECT MONITORING BEREAU		1,921,000.00	
43	MINISTRY OF EDUCATION		2,979,500.00	
44	JIGAWA STATE SPORT COUNCIL		170,000.00	
45	GENERAL HOSPITAL KAZAURE		53,376.59	
46	INFORMATICS INSTITUTE KAZAURE		7,928,729.87	
47	PRIMARY HEALTH CENTRE BASIRKA		400.00	
48	PRIMARY HEALTH CENTRE GALAMBI		6,699.60	
49	PRIMARY HEALTH CENTRE GWARAM		300.00	
50	GWARAM COTTAGE HOSPITAL		6,203.81	
51	SCHOOL OF MIDWIFE B/KUDU		2,023,616.50	
52	SCHOOL OF MIDWIFE B/KUDU		3,000,000.00	
53	PRIMARY HEALTH CENTRE HEADQUARTER		56,240,031.43	UNICEF
54	MINISTRY FOR LOCAL GOVERNMENT		82,000.00	GENERAL
55	SCIENCE TECHNICAL SCHOOL BOARD		302,000.00	
56	MINISTRY OF COMMERCE		4,368,500.00	
57	SULE LAMIDO UNIVERSITY KAFIN HAUSA		2,081,092.58	STUDENTS
58	JIGAWA STATE COLLAGE OF EDUCATION GUMEL		190,209.11	
59	BILYAMINU USMAN POLY HADEJIA		23,373,572.00	
	TOTAL RAVENUE ACCOUNTS		477,397,266.78	

JIGAWA STATE MINISTRY OF FINANCE AND ECONOMIC PLANNING
RECURRENT ACCOUNTS BALANCES AS AT 31ST DECEMBER, 2017

S/N	NAME OF MDAs	RECURRENT ACCOUNT		REMARKS
		CASH	BANK	
1	DUTSE MODEL INTERNATIONAL SECHOOL		1,043,126.43	
2	JUDICIAL SERVICE COMMISSION		4,779.36	
3	DIRECTORATE OF BUDGETAND ECONOMIC PLANNING		603,428.16	
4	MINISTRY OF JUSTICE		924.95	
5	SULE LAMIDO UNIVERSITY KAFIN HAUSA		9,154,835.81	GENERAL
6	SULE LAMIDO UNIVERSITY KAFIN HAUSA		7,930,785.14	OVERHEAD
7	COTTAGE HOSPITAL BULANGU		150,738.69	
8	GENERAL HOSPITAL K/HAUSA		44,422.68	
9	OFFICE OF THE AUDITOR GENERAL		1,248.92	
10	SHARIA COURT OF APPEAL		23,244,217.38	
11	JUSTICE SECTOR REFORM		2,538.91	
12	LIASON OFFICE ABUJA		2,139,442.37	
13	LIASON OFFICE LAGOS		290.49	
14	LIASON OFFICE KANO		1,467.61	
15	JIGAWA STATE PRINTING PRESS		740.66	
16	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		497,175.19	
17	MDG			MDG
18	PRIMARY HEALTH CENTRE MALAM MADORI		35.40	
19	PRIMARY HEALTH CENTRE GARKI		1,780.75	
20	PRIMARY HEALTH CARE DEVELOPMENT AGENCY GARKI		833.36	
21	PRIMARY HEALTH CENTRE MAIGATARI		2,576.00	UNICEF & SOMF
22	GENERAL HOSPITAL GUMEL		5,582.78	
23	AGENCY FOR NOMADIC EDUCATION		872.19	
24	JIGAWA STATE COLLAGE OF EDUCATION GUMEL		150,103.69	
25	JIGAWA STATE COLLAGE OF EDUCATION GUMEL	466,344,646.43	740.66	466.00
26	JIGAWA STATE POLYTECHNIC		30,254,879.36	
27	CIVIL SERVICE COMMISSION		2,830.14	
28	JIGAWA ENVIRONMENTAL PROTECTION AGENCY		41,619.71	
29	REHABILITATION BOARD		14,762,952.18	
30	PRIMARY HEALTH CENTRE GUMEL		499.72	
31	LIBRARY BOARD		151,641.05	
32	JIGAWA AGENCY FOR THE CONTROL OF AIDS		698.08	
33	JIGAWA AGENCY FOR THE CONTROL OF AIDS		85,505.17	
34	HIGH COURT DUTSE		17,950,382.42	
35	AGENCY FOR MASS		4,355.71	
36	MINISTRY OF INFORMATION		5,998.29	
37	HISTORY AND CULTURE		1,064.93	
38	SOLID AND MINERALS		1,835.02	
39	ALTERNATIVE ENERGY		2,802.52	
40	FARMERS AND HARDSMEN BOARD		532.70	
41	CONSUMER PROTECTION		1,063,454.06	
42	PRIMARY HEALTH CENTRE JAHUN		260,730.30	
43	GENERAL HOSPITAL JAHUN		251,712.07	
44	COLLEGE OF HEALTH TECHNOLOGY JAHUN		4,173.15	
45	GENERAL HOSPITAL HADEJIA		266,709.65	
46	BILYAMINU USMAN POLY HADEJIA		191,917.74	
47	BILYAMINU USMAN POLY HADEJIA		10,583,520.46	
48	CHIEFTANCY AND SHARI'A IMPLEMENTATION		1,024,928.14	
49	SECTERARY TO THE STATE GOVERNMENT		53,799,627.86	
50	PRIMARY HEALTH CARE DEVELOPMENT AGENCY GAGARAWA		214.90	
51	PRIMARY HEALTH CARE DEVELOPMENT AGENCY SULE TANKARKAR		2,781.05	
52	LOCAL GOVT. AUDITOR GENERAL		27,296,650.37	
53	TB AND LEPROSY CONTROL		4,331.00	
54	PRIMARY HEALTH CENTRE HADEJIA		2,976.01	
55	PRIMARY HEALTH CENTRE KAUGAMA		9,122.99	
56	BAMAINA ACADEMY		992.49	
57	PRIMARY HEALTH CENTRE KIYAWA		2,300.42	
58	PRIMARY HEALTH CENTRE KIYAWA		2,657.15	
59	DUTSE GENERAL HOSPITAL		250,137.49	
60	OFFICE OF THE HEAD OF SERVICE		4,977.95	

61	RURAL ELECTRICITY BOARD		405,201.89	
62	JIGAWA AGRICULTURAL AND RURAL DEVELOPMENT AGENCY		3,921,224.85	
63	DIRECTORATE OF FIRE SERVICE		3,398.98	
64	DIRECTORATE OF SALARY & PENSION		83,163,014.44	
65	SCHOLARSHIP BOARD		18,304.39	
66	OFFICE OF THE ACCOUNTANT GENERAL		3,577.25	
67	BOARD OF INTERNAL REVENUE SERVICE		637,369.16	
68	MINISTRY OF WORKS & TRANSPORT		662,304.25	
69	DIRECTORATE FOR GUIDANCE AND COUNSELLING		706.00	
70	LOCAL GOVERNMENT SERVICE COMMISSION		38,503,383.62	
71	DIRECTORATE OF ESTABLISHMENT		14,870.36	
72	DIRECTORATE OF MANPOWER		10,839.50	
73	STATE INDEPENDENT ELECTORAL COMMISSION		1,559,599.16	
74	MINISTRY OF ENVIRONMENT		4,449,325.15	
75	JIGAWA STATE TELEVISION		56,314.75	
76	JIGAWA STATE HOUSING AUTHORITY		572,447.52	
77	MINISTRY OF LAND AND HOUSING		17,474,253.97	
78	MINISTRY OF WOMEN AFFAIRS		843,641.94	
79	REPA		8,194.77	
80	URBAN DEVELOPMENT BOARD		19,648.08	
81	DUTSE CAPITAL DEVELOPMENT AUTHORITY		7,888.91	
82	GURI PRIMARY HEALTH CARE OFFICE		5,195.50	
83	BIRNIWA GENERAL HOSPITAL		182.34	
84	BIRNIWA PRIMARY HEALTH CARE OFFICE		259,920.51	
85	JIGAWA STATE BROADCASTING CORPORATION (RADIO JIGAWA)		9,353.36	
86	STATE UNIVERSAL BASIC EDUCATION BOARD		17,064,892.94	
87	STATE UNIVERSAL BASIC EDUCATION BOARD		91,354,951.14	
88	JIGAWA STATE WATER BOARD		2,899,115.47	
89	MINISTRY OF WATER RESOURCES		53,535,943.99	
90	COLLEGE OF LEGAL STUDIES		6,580,238.35	
91	TAURA PRIMARY HEALTH CENTRE		101,933.80	
92	BABURA GENERAL HOSPITAL		6,096,989.57	
93	BABURA GENERAL HOSPITAL		250,000.00	
94	PRIMARY HEALTH CARE DEVELOPMENT AGENCY BABURA		269,278.42	
95	SPECIAL SERVICES DIRECTORATE		1,710.72	
96	RINGIM GENERAL HOSPITAL		251,679.27	
97	PRIMARY HEALTH CENTRE RINGIM		187.65	
98	RURAL WATER SUPPLY AND SANITATION AGENCY		7,807.50	UNICEF
99	SMALL TOWNS WATER SUPPLY AGENCY		7,783.79	
100	STATE EDUCATIONAL INSPECTORATE AND MONITORING UNIT		9,920.61	
101	KADUNA LIASON OFFICE		6,099.43	
102	ACCOUNTANT GENERAL (CAR LOAN)		57,931,454.39	
103	COUNCIL AFFAIRS DIRECTORATE		1,244.10	
104	GOVERNMENT HOUSE		8,601.34	
105	ISLAMIC EDUCATION BEREAU		23,105,079.09	
106	PRIMARY HEALTH CENTRE DUTSE		9,447.60	
107	PILGRIMS WELFARE BOARD		2,146.97	
108	RASHEED SHEKONI SPECIALIST HOSP.		3,117,377.77	
109	FARMERS HARSDMEN BOARD		532.70	
110	DIRECTORATE OF PROTOCOL		1,721.53	
111	MINISTRY OF HEALTH		136,102,478.24	
112	HOUSE OF ASSEMBLY		118,785,201.55	
113	PRIMARY HEALTH CENTRE SAGU		44.80	
114	COLLEGE OF NURSING		204,292.98	
115	OFFICE OF THE PROVOST B/KUDU		1,000,758.00	
116	DUE PROCESS AND PROJECT MONITORING BEREAU		1,562,025.83	
117	GENERAL HOSPITAL BIRNIN KUDU		125,354.18	
118	PRIMARY HEALTH CARE OFFICE BIRNIN KUDU		262,771.50	
119	MINISTRY OF EDUCATION		97,993,094.54	
120	JIGAWA STATE SPORT COUNCIL		1,692,531.69	
121	GENERAL HOSPITAL KAZAURE		7,995,038.08	
122	PRIMARY HEALTH CENTRE RONI		1,444.91	
123	PRIMARY HEALTH CENTRE GWIWA		1,524.32	
124	PRIMARY HEALTH CENTRE YANKWASHI		1,037.05	
125	PSYCHIATRIC HOSPITAL		45.69	
126	RESEARCH INSTITUTE KAZAURE		799.22	
127	INFORMATICS INSTITUTE KAZAURE		367,907.01	

128	PRIMARY HEALTH CARE OFFICEA KAZAURE		568.87	
129	STATE EMERGENCY MANAGEMENT AGENCY		372,053.09	
130	DIRECTORATE OF ECONOMIC EMP.		10,268.03	
131	PRIMARY HEALTH CENTRE BASIRKA		1,460.20	
132	PRIMARY HEALTH CENTRE GALAMBI		1,913.92	
133	PRIMARY HEALTH CENTRE GWARAM		103,154.03	
134	GWARAM COTTAGE HOSPITAL		151,134.53	
135	SCHOOL OF MIDWIFE B/KUDU		206,233.78	
136	PRIMARY HEALTH CENTRE HEADQUARTER		98,410.96	UNICEF
137	PRIMARY HEALTH CENTRE KAFIN HAUSA		226,323.65	
138	PRIMARY HEALTH CENTRE BUJI		350,616.44	
139	PRIMARY HEALTH CENTRE AUYO		261,042.55	
140	DEPUTY GOVERNOR OFFICE		14,893,982.22	
141	MINISTRY FOR LOCAL GOVERNMENT		76,515,242.97	DISBURSEMENT
142	MINISTRY FOR LOCAL GOVERNMENT		21,356,038.01	GENERAL
143	SCIENCE TECHNICAL SCHOOL BOARD		3,344,049.35	
144	MINISTRY OF COMMERCE		1,107.64	
	TOTAL RECURRENT ACCOUNTS		1,102,490,448.45	

**JIGAWA STATE MINISTRY OF FINANCE AND ECONOMIC PLANNING
CAPITAL ACCOUNTS BALANCES AS AT 31ST DECEMBER, 2017**

S/N	NAME OF MDAs	CAPITAL ACCOUNT		REMARKS
		CASH	BANK	
1	MDG		42,768,595.78	MDG
2	PRIMARY HEALTH CENTRE MAIGATARI		13,649,000.00	UNICEF & SOMF
3	STATE UNIVERSAL BASIC EDUCATION BOARD		1,918,783,783.78	UBA
4	RURAL WATER SUPPLY AND SANITATION AGENCY		27,448,120.81	UNICEF
5	PRIMARY HEALTH CENTRE HEADQUARTER		56,240,031.43	UNICEF
6	SULE LAMIDO UNIVERSITY KAFIN HAUSA		133,881,737.93	GENERAL
7	SULE LAMIDO UNIVERSITY KAFIN HAUSA		145,552,204.82	2% MAIN
8	BILYAMINU USMAN POLY HADEJIA		20,585,737.18	
9	JIGAWA STATE AGRICULTURAL SUPPLY COMPANY		427,361,285.22	
	TOTAL CAPITAL ACCOUNT		2,786,270,496.95	

SUMMARY

1	CAPITAL EXPENDITURE	2,786,270,496.95
2	RECURRENT EXPENDITURE	1,102,490,448.45
3	REVENUE	477,397,266.78
	TOTAL	4,366,158,212.18

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 22

CASH ACCOUNTS BALANCES AS AT 31ST DECEMBER, 2017

S/N	NAME OF MDAs	REVENUE ACCOUNT		REMARKS
		2017	2016	
1	DUTSE MODEL INTERNATIONAL SCHOOL		3,353,290.68	
2	JUDICIAL SERVICE COMMISSION	25,000.00	34,000.00	
3	MINISTRY OF JUSTICE	72,740,103.33	14,892,149.78	
4	SULE LAMIDO UNIVERSITY KAFIN HAUSA	1,381,269.61	237,452.69	
5	COTTAGE HOSPITAL BULANGU		7,868.45	
6	GENERAL HOSPITAL K/HAUSA		4,231.80	
7	OFFICE OF THE AUDITOR GENERAL	440,000.00		
8	SHARIA COURT OF APPEAL	2,662,336.04	176,105.00	
9	JIGAWA STATE PRINTING PRESS	3,517,600.00	3,270,000.00	
10	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	581,550.00	453,257.36	
11	PRIMARY HEALTH CENTRE GARKI		10,900.00	
12	PRIMARY HEALTH CENTRE MAIGATARI		15,250.00	
13	GENERAL HOSPITAL GUMEL	10,296.99	99,992.99	REVENUE
14	AGENCY FOR NOMADIC EDUCATION		54,500.00	
15	JIGAWA STATE COLLEGE OF EDUCATION GUMEL		109,394,745.00	
16	JIGAWA STATE POLYTECHNIC	10,099.01		
17	CIVIL SERVICE COMMISSION	190,000.00	200,000.00	
18	JIGAWA ENVIRONMENTAL PROTECTION AGENCY	506,000.00	354,600.00	
19	PRIMARY HEALTH CENTRE GUMEL	8,820,264.00	31,890.00	
20	AGENCY FOR MASS EDUCATION		12,000.00	
21	MINISTRY OF EDUCATION	2,979,500.00		
22	HIGH COURT OF JUSTICE	5,799,891.00	7,005,731.00	
23	HISTORY AND CULTURE BUREAU		167,000.00	
24	GENERAL HOSPITAL JAHUN		3,434.90	
25	GUNDUMA HEALTH COUNCIL DUTSE	9,497.60		
26	PRIMARY HEALTH CENTRE KIYAWA	123,000.00	20,800.00	
27	DUTSE GENERAL HOSPITAL	65,883.14	39,844.97	
28	OFFICE OF THE HEAD OF SERVICE	140,000.00		
29	MANPOWER DEVELOPMENT INSTITUTE	8,282.51	9,784.14	
30	SCHOLARSHIP BOARD		9,744.34	
31	DIRECTORATE OF FIRE SERVICE	537,000.00		
32	MINISTRY OF WORKS & TRANSPORT	7,056,900.00	24,791,000.00	
33	JIGAWA STATE AGRICULTURAL SUPPLY COMPANY		4,599,359.76	
34	JIGAWA STATE TELEVISION		477,011.30	
35	DUTSE CAPITAL DEVELOPMENT AUTHORITY		210,000.00	
36	GURI PRIMARY HEALTH CARE OFFICE		29,528.00	
37	ISLAMIC EDUCATION BEREAU		750,000.00	
38	LOCAL GOVERNMENT SERVICE COMMISSION	389,859.87		
39	DIRECTORATE OF MANPOWER	25,000.00		
40	MINISTRY OF ENVIRONMENT	2,069,800.00	53,500.00	
41	JIGAWA STATE HOUSING AUTHORITY	3,504,631.62	38,864,962.93	
42	JIGAWA STATE HOUSING AUTHORITY	26,905,830.26		
43	URBAN DEVELOPMENT BOARD	137,999,616.00	8,694,000.00	

44	JIGAWA STATE BROADCASTING CORPORATION (RADIO JIGAWA)	29,218,560.69	825,022.34	
45	STATE UNIVERSAL BASIC EDUCATION BOARD	37,191,088.20	16,462,869.77	REVENUE
46	JIGAWA STATE WATER BOARD	51,751.85		
47	COLLEGE OF LEGAL AND ISLAMIC STUDIES	723,171.71	3,565,424.82	
48	BABURA GENERAL HOSPITAL	66,198.83	72,185.76	
49	RINGIM GENERAL HOSPITAL	145,717.39	26,398.02	
50	RURAL WATER SUPPLY AND SANITATION AGENCY	4,473.44	842.63	UNICEF
51	SMALL TOWNS WATER SUPPLY AGENCY	7,783.79	2,129.79	
52	ACCOUNTANT GENERAL (CAR LOAN)	9,210,000.00	6,224,000.00	
53	COUNCIL AFFAIRS DIRECTORATE	3,350,181.10	1,293,000.00	
54	PILGRIMS WELFARE BOARD	6,628,500.00	10,940,000.00	
55	RASHEED SHEKONI SPECIALIST HOSP.	84,845.00	4,321,892.87	
56	JIGAWA STATE MEDICARE SUPPLY ORGANISATION		2,088,500.00	
57	GENERAL HOSPITAL BIRNIN KUDU		214,113.87	
58	PRIMARY HEALTH CENTRE SAGU	30,204.81	20,644.81	
59	COLLEGE OF NURSING	7,458,347.50		
60	DUE PROCESS AND PROJECT MONITORING BEREAU	1,921,000.00		
61	MINISTRY OF EDUCATION	2,979,500.00		
62	JIGAWA STATE SPORT COUNCIL	170,000.00		
63	GENERAL HOSPITAL KAZAURE	53,376.59	35,545.00	
64	INFORMATICS INSTITUTE KAZAURE	7,928,729.87	2,546,308.20	
65	PRIMARY HEALTH CENTRE BASIRKA	400.00		
66	PRIMARY HEALTH CENTRE GALAMBI	6,699.60	153.95	
67	PRIMARY HEALTH CENTRE GWARAM	300.00		
68	GWARAM COTTAGE HOSPITAL	6,203.81		
69	SCHOOL OF MIDWIFE B/KUDU	2,023,616.50		
70	SCHOOL OF MIDWIFE B/KUDU	3,000,000.00		
71	PRIMARY HEALTH CENTRE HEADQUARTER	56,240,031.43		UNICEF
72	MINISTRY FOR LOCAL GOVERNMENT	82,000.00	86,000.00	GENERAL
73	SCIENCE TECHNICAL SCHOOL BOARD	302,000.00	418,500.00	
74	MINISTRY OF COMMERCE	4,368,500.00		
75	SULE LAMIDO UNIVERSITY KAFIN HAUSA	2,081,092.58		STUDENTS
76	JIGAWA STATE COLLAGE OF EDUCATION GUMEL	190,209.11		
77	BILYAMINU USMAN POLY HADEJIA	23,373,572.00	26,403,645.15	
	TOTAL RAVENUE ACCOUNTS	477,397,266.78	293,875,112.07	

JIGAWA STATE MINISTRY OF FINANCE AND ECONOMIC PLANNING
RECURRENT ACCOUNTS BALANCES AS AT 31ST DECEMBER, 2017

S/N	NAME OF MDAs	RECURRENT ACCOUNT		REMARKS
		2017	2016	
1	DUTSE MODEL INTERNATIONAL SECHOOL	1,043,126.43	5,235,946.87	
2	JUDICIAL SERVICE COMMISSION	4,779.36	6,877.18	
3	DIRECTORATE OF BUDGETAND ECONOMIC PLANNING	603,428.16	507,044.26	
4	MINISTRY OF JUSTICE	924.95	3,799.86	

5	SULE LAMIDO UNIVERSITY KAFIN HAUSA	9,154,835.81	1,815,646.81	GENERAL
6	SULE LAMIDO UNIVERSITY KAFIN HAUSA	7,930,785.14	1,160,506.98	OVERHEAD
7	COTTAGE HOSPITAL BULANGU	150,738.69	90,781.77	
8	GENERAL HOSPITAL K/HAUSA	44,422.68	51,494.75	
9	OFFICE OF THE AUDITOR GENERAL	1,248.92	7,589.45	
10	SHARIA COURT OF APPEAL	23,244,217.38	14,013,955.35	
11	JUSTICE SECTOR REFORM	2,538.91	2,995.11	
12	LIASON OFFICE ABUJA	2,139,442.37	3,006.51	
13	LIASON OFFICE LAGOS	290.49	958.49	
14	LIASON OFFICE KANO	1,467.61	1,737.61	
15	GUMEL EMIRATE COUNCIL		3,435,847.75	
16	JIGAWA STATE PRINTING PRESS	740.66	369.66	
17	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	497,175.19	1,132.38	
18	MDG			MDG
19	PRIMARY HEALTH CENTRE MALAM MADORI	35.40		
20	PRIMARY HEALTH CENTRE GARKI	1,780.75	1,072.10	
21	PRIMARY HEALTH CARE DEVELOPMENT AGENCY GARKI	833.36		
22	PRIMARY HEALTH CENTRE MAIGATARI	2,576.00	1,383.82	UNICEF & SOMF
23	GENERAL HOSPITAL GUMEL	5,582.78	2,111.48	
24	AGENCY FOR NOMADIC EDUCATION	872.19	1,733.46	
25	JIGAWA STATE COLLAGE OF EDUCATION GUMEL	150,103.69	3,011.40	
26	JIGAWA STATE COLLAGE OF EDUCATION GUMEL	466,345,387.09		466.00
27	JIGAWA STATE POLYTECHNIC	30,254,879.36	135,128.10	
28	CIVIL SERVICE COMMISSION	2,830.14	585.48	
29	JIGAWA ENVIRONMENTAL PROTECTION AGENCY	41,619.71	97,176.71	
30	MINISTRY OF EDUCATION		77,969,886.59	
31	REHABILITATION BOARD	14,762,952.18	16,569,671.98	
32	PRIMARY HEALTH CENTRE GUMEL	499.72	1,589.25	
33	LIBRARY BOARD	151,641.05	363.04	
34	JIGAWA AGENCY FOR THE CONTROL OF AIDS	698.08	753.58	
35	JIGAWA AGENCY FOR THE CONTROL OF AIDS	85,505.17	0	
36	HIGH COURT OF JUSTICE	17,950,382.42	12,959,657.14	
37	AGENCY FOR MASS EDUCATION	4,355.71	1,800,272.43	
38	MINISTRY OF INFORMATION	5,998.29	944,466.95	
39	HISTORY AND CULTURE BUREAU	1,064.93	4,787.56	
40	SOLID AND MINERALS	1,835.02	1,341.62	
41	ALTERNATIVE ENERGY	2,802.52	239.52	
42	FARMERS AND HARDSMEN BOARD	532.70	1,302.70	
43	CONSUMER PROTECTION	1,063,454.06	6,777.96	
44	PRIMARY HEALTH CENTRE JAHUN	260,730.30	6,594.50	
45	GENERAL HOSPITAL JAHUN	251,712.07	11,735.37	
46	COLLEGE OF HEALTH TECHNOLOGY JAHUN	4,173.15	4,688,491.15	
47	GENERAL HOSPITAL HADEJIA	266,709.65	1,805.03	
48	BILYAMINU USMAN POLY HADEJIA	191,917.74	109,115.78	
49	HADEJIA EMIRATE COUNCIL		5,077,206.96	
50	BILYAMINU USMAN POLY HADEJIA	10,583,520.46	191,917.70	
51	CHIEFTANCY AND SHARI'A IMPLEMENTATION	1,024,928.14		
52	SECTERARY TO THE STATE GOVERNMENT	53,799,627.86		

53	PRIMARY HEALTH CARE DEVELOPMENT AGENCY GAGARAWA	214.90		
54	PRIMARY HEALTH CARE DEVELOPMENT AGENCY SULE TANKARKAR	2,781.05		
55	LOCAL GOVT. AUDITOR GENERAL	27,296,650.37	10,740,306.96	
56	TB AND LEPROSY CONTROL	4,331.00	388.70	
57	PRIMARY HEALTH CENTRE HADEJIA	2,976.01	1,741.25	
58	PRIMARY HEALTH CENTRE KAUGAMA	9,122.99	2,584.77	
59	BAMAINA ACADEMY	992.49	1,903.79	
60	PRIMARY HEALTH CENTRE KIYAWA	2,300.42	329.13	
61	PRIMARY HEALTH CENTRE KIYAWA	2,657.15		
62	DUTSE GENERAL HOSPITAL	250,137.49	19,044.97	
63	OFFICE OF THE HEAD OF SERVICE	4,977.95	69,581.25	
64	RURAL ELECTRICITY BOARD	405,201.89	98,504.00	
65	JIGAWA AGRICULTURAL AND RURAL DEVELOPMENT AGENCY	3,921,224.85	840,184.40	
66	DIRECTORATE OF FIRE SERVICE	3,398.98	898.13	
67	DIRECTORATE OF SALARY & PENSION	83,163,014.44	42,544,776.63	
68	SCHOLARSHIP BOARD	18,304.39	3,340.25	
69	DUTSE EMIRATE COUNCIL		8,461,196.76	
70	OFFICE OF THE ACCOUNTANT GENERAL	3,577.25	32,737.28	
71	BOARD OF INTERNAL REVENUE SERVICE	637,369.16	8,083.72	
72	MINISTRY OF WORKS & TRANSPORT	662,304.25	7,127,275.32	
73	JIGAWA STATE AGRICULTURAL SUPPLY COMPANY		156,534,377.72	
74	DIRECTORATE FOR GUIDANCE AND COUNSELLING	706.00	424.00	
75	LOCAL GOVERNMENT SERVICE COMMISSION	38,503,383.62	244,754.49	
76	DIRECTORATE OF ESTABLISHMENT	14,870.36	9,720.86	
77	DIRECTORATE OF MANPOWER	10,839.50	9,740,931.00	
78	STATE INDEPENDENT ELECTORAL COMMISSION	1,559,599.16	3,352,041.00	
79	MINISTRY OF ENVIRONMENT	4,449,325.15	5,550.59	
80	JIGAWA STATE TELEVISION	56,314.75		
81	JIGAWA STATE HOUSING AUTHORITY	572,447.52	3,854,353.48	
82	MINISTRY OF LAND AND HOUSING	17,474,253.97	15,633,428.73	
83	MINISTRY OF WOMEN AFFAIRS	843,641.94	528,183.50	
84	REPA	8,194.77	320,730.27	
85	URBAN DEVELOPMENT BOARD	19,648.08	2,599,616.64	
86	DUTSE CAPITAL DEVELOPMENT AUTHORITY	7,888.91	212,789.34	
87	GURI PRIMARY HEALTH CARE OFFICE	5,195.50	6,652.50	
88	BIRNIWA GENERAL HOSPITAL	182.34	1,399.16	
89	KIRIKASAMMA PRIMARY HEALTH CENTRE		6,618.50	
90	BIRNIWA PRIMARY HEALTH CARE OFFICE	259,920.51	1,587.79	
91	JIGAWA STATE BROADCASTING CORPORATION (RADIO JIGAWA)	9,353.36	14,205,132.00	
92	STATE UNIVERSAL BASIC EDUCATION BOARD	17,064,892.94	73,622.77	
93	STATE UNIVERSAL BASIC EDUCATION BOARD	91,354,951.14	1,165,757.87	

94	SUBEB TEACHERS DEV. PROJECT (TDP)		291,840.50	
95	JIGAWA STATE WATER BOARD	2,899,115.47	57,959.16	
96	MINISTRY OF WATER RESOURCES	53,535,943.99	75,859,502.03	
97	COLLEGE OF LEGAL STUDIES	6,580,238.35	78,325.46	
98	TAURA PRIMARY HEALTH CENTRE	101,933.80	4,592.40	
99	BABURA GENERAL HOSPITAL	6,096,989.57	4,154.74	
100	BABURA GENERAL HOSPITAL	250,000.00		
101	PRIMARY HEALTH CARE DEVELOPMENT AGENCY BABURA	269,278.42		
102	SPECIAL SERVICES DIRECTORATE	1,710.72	3,558.22	
103	RINGIM GENERAL HOSPITAL	251,679.27	166,536.07	
104	PRIMARY HEALTH CENTRE RINGIM	187.65	1,967.75	
105	RURAL WATER SUPPLY AND SANITATION AGENCY	7,807.50	7,856,806.30	UNICEF
106	SMALL TOWNS WATER SUPPLY AGENCY	7,783.79	236.66	
107	STATE EDUCATIONAL INSPECTORATE AND MONITORING UNIT	9,920.61	1,790.41	
108	KADUNA LIASON OFFICE	6,099.43	3,775.83	
109	ACCOUNTANT GENERAL (CAR LOAN)	57,931,454.39	82,084,159.05	
110	COUNCIL AFFAIRS DIRECTORATE	1,244.10	17,475.66	
111	GOVERNMENT HOUSE	8,601.34	17,236,708.56	
112	ISLAMIC EDUCATION BERAU	23,105,079.09	26,215,358.17	
113	PRIMARY HEALTH CENTRE DUTSE	9,447.60	42,783.25	
114	PILGRIMS WELFARE BOARD	2,146.97	5,589.47	
115	RASHEED SHEKONI SPECIALIST HOSP.	3,117,377.77	2,609.14	
116	FARMERS HARSDMEN BOARD	532.70	1,302.70	
117	DIRECTORATE OF PROTOCOL	1,721.53	66,158.27	
118	MINISTRY OF HEALTH	136,102,478.24	34,033,772.22	
119	HOUSE OF ASSEMBLY	118,785,201.55	24,769.23	
120	PRIMARY HEALTH CENTRE SAGU	44.80	59.39	
121	COLLEGE OF NURSING	204,292.98	48.19	
122	OFFICE OF THE PROVOST B/KUDU	1,000,758.00	2,677.78	
123	DUE PROCESS AND PROJECT MONITORING BERAU	1,562,025.83	5,958.42	
124	GENERAL HOSPITAL BIRNIN KUDU	125,354.18	85.00	
125	PRIMARY HEALTH CARE OFFICE BIRNIN KUDU	262,771.50	6,594.80	
126	MINISTRY OF EDUCATION	97,993,094.54	92,361,099.03	
127	JIGAWA STATE SPORT COUNCIL	1,692,531.69	197,176.19	
128	GENERAL HOSPITAL KAZAURE	7,995,038.08	1,664,050.08	
129	PRIMARY HEALTH CENTRE RONI	1,444.91	1,129.06	
130	PRIMARY HEALTH CENTRE GWIWA	1,524.32		
131	PRIMARY HEALTH CENTRE YANKWASHI	1,037.05		
132	PSYCHIATRIC HOSPITAL	45.69	2,764.96	
133	RESEARCH INSTITUTE KAZAURE	799.22	5,693.22	
134	INFORMATICS INSTITUTE KAZAURE	367,907.01	349,957.20	
135	PRIMARY HEALTH CARE OFFICEA KAZAURE	568.87	2,574.52	
136	EMIRATE COUNCIL KAZAURE		7,198,337.67	
137	STATE EMERGENCY MANAGEMENT AGENCY	372,053.09	1,486.30	
138	DIRECTORATE OF ECONOMIC EMP.	10,268.03	68,980,259.18	
139	MINISTRY OF FINANCE (ADMIN)		24,237,528.90	
140	PRIMARY HEALTH CENTRE BASIRKA	1,460.20	239.15	
141	PRIMARY HEALTH CENTRE GALAMBI	1,913.92	1,512.80	
142	PRIMARY HEALTH CENTRE GWARAM	103,154.03	512.14	

143	GWARAM COTTAGE HOSPITAL	151,134.53	2,557.12	
144	SCHOOL OF MIDWIFE B/KUDU	206,233.78	2,677.78	
145	PRIMARY HEALTH CENTRE HEADQUARTER	98,410.96	42,783.25	UNICEF
146	PRIMARY HEALTH CENTRE KAFIN HAUSA	226,323.65	1,585.25	
147	PRIMARY HEALTH CENTRE BUJI	350,616.44		
148	PRIMARY HEALTH CENTRE AUYO	261,042.55	1,577.05	
149	DEPUTY GOVERNOR OFFICE	14,893,982.22	19,388,495.33	
150	MINISTRY FOR LOCAL GOVERNMENT	76,515,242.97	73,157,955.17	DISBURSEMENT
151	MINISTRY FOR LOCAL GOVERNMENT	21,356,038.01	14,277,874.70	GENERAL
152	SCIENCE TECHNICAL SCHOOL BOARD	3,344,049.35	17,404,934.23	
153	MINISTRY OF COMMERCE	1,107.64	264.32	
	TOTAL RECURRENT ACCOUNTS	1,568,835,094.88	988,742,599.10	

**JIGAWA STATE MINISTRY OF FINANCE AND ECONOMIC PLANNING
CAPITAL ACCOUNTS BALANCES AS AT 31ST DECEMBER, 2017**

S/N	NAME OF MDAs	CAPITAL ACCOUNT		REMARKS
		2017	2016	
1	MDG	42,768,595.78		MDG
2	PRIMARY HEALTH CENTRE MAIGATARI	13,649,000.00	1,355,000.00	UNICEF & SOMF
3	STATE UNIVERSAL BASIC EDUCATION BOARD	1,918,783,783.78	2,445,788,641.61	UBA
4	RURAL WATER SUPPLY AND SANITATION AGENCY	27,448,120.81	8,459.50	UNICEF
5	PRIMARY HEALTH CENTRE HEADQUARTER	56,240,031.43		UNICEF
6	SULE LAMIDO UNIVERSITY KAFIN HAUSA	133,881,737.93	156,206,622.35	GENERAL
7	SULE LAMIDO UNIVERSITY KAFIN HAUSA	145,552,204.82		2% MAIN
8	BILYAMINU USMAN POLY HADEJIA	20,585,737.18	108,134,564.68	
9	ISLAMIC EDUCATION BEREAU		26,215,358.17	
10	DIRECTORATE OF PROTOCOL		66,158.27	
11	JIGAWA STATE AGRICULTURAL SUPPLY COMPANY	427,361,285.22		
	TOTAL CAPITAL ACCOUNT	2,786,270,496.95	2,737,774,804.58	

SUMMARY		2017	2016
1	CAPITAL EXPENDITURE	2,786,270,496.95	2,737,774,804.58
2	RECURRENT EXPENDITURE	1,568,835,094.88	988,742,599.10
3	REVENUE	477,397,266.78	293,875,112.07
	TOTAL	4,832,502,858.61	4,020,392,515.75

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Note to the Financial Statement No. 23

BANK ACCOUNT BALANCES AS AT 31ST DECEMBER, 2017

S/N	ACCOUNT NAME	NAME OF BANK	2017 BALANCES	2016 BALANCES
1	FAAC ACCOUNT	ZENITH BANK PLC	5,546,893,323.08	1,464,996,085.63
2	EXPENDITURE ACCOUNT	ZENITH BANK PLC	288,973,218.59	31,146,710.03
3	STABILIZATION ACCOUNT	ZENITH BANK PLC	370,831,858.38	170,415,641.67
4	STATE AND LOCAL GOVERNMENT JOINT PROJECT ACCOUNT	ZENITH BANK PLC	22,362,422.79	121,515,981.51
5	RETENTION ACCOUNT	ZENITH BANK PLC	345,507,779.47	90,742,790.01
6	CENTRAL REVENUE ACCOUNT	ZENITH BANK PLC	331,458,632.25	305,865,435.50
7	VALUE ADDED TAX (VAT) ACCOUNT	UBA BANK PLC	1,006,816,067.39	862,731,507.27
8	JIGAWA STATE GOVERNMENT SALARIES ACCOUNT	GT BANK PLC	27,630,915.94	103,584,033.73
9	JIGAWA STATE GOVERNMENT PROCEED ACCOUNT	DIAMOND BANK PLC	46,526,586.68	519,111.06
10	PROCEEDS SALES OF FATARA	FCMB BANK PLC	49,125,068.29	8,691,632.32
11	JIGAWA STATE SCHOLARSHIP PAYMENT ACCOUNT	ZENITH BANK PLC	61,004,263.11	324,095,733.36
12	JIGAWA STATE CONSESSIONARY ACCOUNT	ACCESS BANK PLC	150,884,953.72	6,645,093.74
13	JIGAWA STATE & LOCAL GOVERNMENT JOINT PROJECT ACCOUNT	FIDELITY BANK PLC	14,277,528.58	518,699,292.55
14	JIGAWA STATE & LOCAL GOVERNMENT JOINT PROJECT DEPOSIT A/C	STANBIC IBTC BANK PLC	518,637,567.35	
15	AG FAAC DEPOSIT ACCOUNT	ACCESS BANK PLC	1,024,609,694.58	
16	AG FAAC DEPOSIT	FIRST BANK PLC	533,752,861.29	
17	AG FAAC DEPOSIT	ACCESS BANK PLC	1,000,000,000.00	
18	OFFICE OF THE ACCOUNTANT GENERAL	ZENITH BANK PLC	3,577.25	
19	MDG ACCOUNT	ECO BANK PLC	67,677,510.57	262,180,438.82
20	MDG RETENTION ACCOUNT	ECO BANK PLC	2,368,708.40	17,337,020.74
21	MINISTRY OF FINANCE (ADMIN)	UNITY BANK PLC	71,042,230.64	
22	JIGAWA STATE INVESTMENT ACCOUNT	FCMB BANK PLC	535,411,285.41	518,699,292.55
23	JIGAWA STATE INVESTMENT ACCOUNT	FCMB BANK PLC	500,000,000.00	
24	JIGAWA STATE GOVERNMENT ACCOUNT	STERLING BANK PLC	530,297,789.13	518,699,292.55
25	WSSSRP ACCOUNT	FIRST BANK PLC		166,337,387.19
26	JIGAWA STATE GOVERNMENT SALARIES ACCOUNT	SKYE BANK PLC		574,225.44
27	JIGAWA STATE CENTRAL ACCOUNT	UNITY BANK PLC		1,092,085,839.12
28	AG RETENTION DEPOSIT ACCOUNT	FIRST BANK PLC		515,701,140.24
29	AG FAAC DEPOSIT	ZENITH BANK PLC		513,959,908.13
30	AG FAAC DEPOSIT	ZENITH BANK PLC		11,000,000,000.00
31	AG RETENTION DEPOSIT ACCOUNT	HERITAGE BANK PLC		15,000,000.00
32	JIGAWA STATE & LOCAL GOVERNMENT JOINT PROJECT DEPOSIT A/C	GT BANK PLC		500,000,000.00
	TOTAL		13,046,093,842.89	19,130,223,593.16

JIGAWA STATE FINANCIAL REPORT, 2017

Other Cash Holdings (Short term Loans)

Note to the Financial Statement No. 24

JASCO RECAPITALIZATION

S/N	PROGRAMME	DISBURSEMENT	DATE	REPAYMENT	DATE	2017 OUTSTANDING BALANCE	2016 OUTSTANDING BALANCE
1	Recapitalization	1,000,000,000.00	2017	1,000,000,000.00	15/06/2017	0.00	200,000,000.00
2	Recapitalization	490,000,000.00	2017	490,000,000.00	15/06/2017	0.00	100,000,000.00
3	Recapitalization	500,000,000.00	2017	0.00	31/12/2017	500,000,000.00	100,000,000.00
4	Recapitalization	500,000,000.00	2017	0.00	31/12/2017	500,000,000.00	100,000,000.00
5	Recapitalization						129,808,200.00
6	Recapitalization						200,000,000.00
	STATE WIDE	2,490,000,000.00	31/12/2017	1,490,000,000.00	31/12/2017	1,000,000,000.00	829,808,200.00

CLUSTER FARMING PROGRAMME

S/N	PROGRAMME	TOTAL COST	DATE	REPAYMENT	DATE	2017 OUTSTANDING BALANCE	2016 OUTSTANDING BALANCE
1	2016 CLAUSTER PROGRAMME	356,533,493.00	2016/2017	253,049,243.00	31/12/2017	103,484,250.00	86,674,370.00
2	2016/2017 WHEATS CLAUSTER	516,769,800.00	2016/2017	121,252,502.00	31/12/2017	395,517,298.00	55,858,651.00
3	2017 DRY SEASON RICE CLAUSTER	577,676,600.00	2017	38,378,000.00	31/12/2017	539,298,600.00	143,104,260.00
4	2017 CLAUSTER PROGRAMME	735,911,750.00	2017	208,084,265.00	31/12/2017	527,827,485.00	70,896,212.00
	STATE WIDE	2,186,891,643.00	31/12/2017	620,764,010.00	31/12/2017	1,566,127,633.00	356,533,493.00

FERTILIZER (STATE)

S/N	LIASON AGENCY	OPENING	DATE	FERTILIZER	DATE	2017 CURRENT BALANCE	2016 CURRENT BALANCE
1	JARDA FERTILIZER	1,073,632,238.48	01/01/2017	902,949,247.74	31/12/2017	170,682,990.74	295,721,535.71

SUMMARY

1	JASCO RECAPITALIZATION					1,000,000,000.00	829,808,200.00
2	CLAUSTER FARMING PROGRAMME					1,566,127,633.00	356,533,493.00
3	FERTILIZER DISTRIBUTION					170,682,990.74	295,721,535.71
	TOTAL					2,736,810,623.74	1,482,063,228.71

JIGAWA STATE FINANCIAL REPORT, 2017

JIGAWA STATE MINISTRY OF FINANCE INCORPORATED

Note to the Financial Statement No. 25

Company	Holdings	Current Price [N]	2017 Mkt Value [N]	2016 Mkt Value [N]
A. Banking Sector:				
First Bank holding	4,481,470.00	12.24	54,853,192.08	15,012,924.50
Sterling Bank Plc	542,026.00	0.99	536,605.74	439,041.06
Union Bank Plc	135,408.00	7.49	1,014,205.92	724,432.80
Zenith Bank Plc	357,000.00	34.19	12,206,250.00	5,531,250.00
Unity Bank Plc	130,444,483.00	0.51	66,526,686.33	74,353,355.31
FCMB Plc	319,803.00	1.36	434,932.08	342,189.21
UBA Plc	780,300.00	10.22	7,974,666.00	3,565,971.00
UBA Capital Plc	94,581.00	3.65	345,220.65	270,501.66
African Prod. Regt.	23,645.00	4.18	98,836.10	72,117.25
Ja'iz International Bank Plc	2,000,000.00	0.63	1,260,000.00	
			145,250,594.90	100,311,782.79
B. Conglomerates:				
U.A.C. of Nig. Plc	2,700,000.00	16.41	44,307,000.00	44,307,000.00
John Hot Nig. Plc	125,000.00	3.25	406,250.00	82,500.00
SCOA Nig. Plc	62,500.00	1.45	90,625.00	235,625.00
Unilever Nig. Plc	125,000.00	40.22	5,027,500.00	4,375,000.00
PZ Industires Plc	4,783.00	20.62	98,625.46	69,353.50
			49,930,000.46	49,069,478.50
C. Petroleum Marketing:				
Oando Nig. Plc	430,170.00	5.99	2,576,718.30	1,957,273.50
Cheveron [MRS]	4,880.00	27.46	134,004.80	211,011.20
Con Oil Nig. Plc	127,600.00	28.00	3,572,800.00	4,782,448.00
Mobil Oil Nig. Plc	37,094.00	199.50	7,400,253.00	10,757,260.00
			13,683,776.10	17,707,992.70
D. Food & Beverages:				
N.N.F.M Plc	1,999,931.00	5.70	11,399,606.70	12,019,585.31
Flour Mills of Nig. Plc	1,391.00	28.36	39,448.76	25,719.59
Nestle Nig. Plc	88,250.00	1475.00	130,168,750.00	71,482,500.00
Dangote Sugar	1,000,000.00	20.15	20,150,000.00	6,110,000.00
UTC Nig. Plc	9,703.00	0.5	4,851.50	4,851.50
			161,762,656.96	89,642,656.40
E. Biulding Materials:				
C.C.N.N Plc	3,000,000.00	9.5	28,500,000.00	15000000
Largape WAPCO	996,170.00	43	42,835,310.00	40793161.5
			71,335,310.00	55,793,161.50
F. Automobile:				
R.T Briscoe Nig.	336,882.00	0.5	168,441.00	202,129.20
Dunlop Nig. Plc	489,427.00	0.5	244,713.50	244,713.50
			413,154.50	446,842.70
G. Health Care:				
Evans Medicals	16,979.00	0.5	8,489.50	8,489.50
G S K Beecham	3,362.00	21.61	72,652.82	52,951.50
			81,142.32	61,441.00
H. Other Financial Institutions:				
Crusader Nigeria Plc	668,515.00	3.85	2,573,782.75	2,500,246.10
Unity capital Insurance ltd	61,529,738.00	0.5	30,764,869.00	30,764,869.00
Custodians	408,320.00	3.72	1,518,950.40	204,160.00
			34,857,602.15	33,469,275.10
I. Chemicals:				
Nig. German che	74,365.00	3.62	269,201.30	269,201.30
			269,201.30	269,201.30
Sub Total [Quoted]			477,583,438.69	346,771,831.99

Un Quoted				
FAWAZ Steel Wood	602,776.00		1,205,552.00	1,205,552.00
Ja'iz International Bank Plc	1,000,000.00			1,000,000.00
NTM ltd	2,932,068.00		2,932,068.00	2,932,068.00
MTN ltd	146,000.00		50,000,000.00	600,000,000.00
CSCS Ltd	6,000,000.00		18,000,000.00	18,000,000.00
Kaduna Textile Ltd	6,701,251.00		1,775,312.00	1,775,312.00
Norther SawMill Ltd	191,636.00		191,636.00	191,636.00
Sub Total			74,104,568.00	625,104,568.00
Grand Total [Quoted]			551,688,006.69	971,876,399.99
Investment in Associates				
Dutse Market			325,326,608.00	325,326,608.00
Jigawa Plastic Company			17,597,877.00	17,597,877.00
Limawa Spring Water Plant			10,709,155.00	10,709,155.00
Solid Minerals Projects			52,779,035.18	46,762,285.00
Sub Total			406,412,675.18	400,395,925.00
Total Investment			958,100,681.87	1,372,272,324.99

JIGAWA STATE FINANCIAL REPORT, 2017

Investment in Government Owned Companies

Note to the Financial Statement No. 26

S/N	NAME OF COMPANY	OPENING	2017 CURRENT BALANCE	2016 CURRENT BALANCE
1	BABURA COMMUNITY BANK	14,000,000.00	14,000,000.00	14,000,000.00
2	BASA BISA	5,084,200.00	5,084,200.00	5,084,200.00
3	GALAXY INFORMATION & COMMUNICATION TECHNOLOGY	566,936,241.70	566,936,241.70	566,936,241.70
4	HAMMA PLASTICS	10,784,160.00	10,784,160.00	10,784,160.00
5	JASCO	1,309,836,599.95	1,309,836,599.95	1,309,836,599.95
6	JIGAWA SAVINGS & LOAN LIMITED	67,674,464.97	67,674,464.97	67,674,464.97
7	STATE HOUSING AUTHORITY	100,000,000.00	100,000,000.00	100,000,000.00
	TOTAL	2,074,315,666.62	2,074,315,666.62	2,074,315,666.62

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 27

Personal Advances

S/NO	CATEGORY	TOTAL AMOUNT PAID	2017 BALANCES	2016 BALANCES
1	POLITICAL OFFICE HOLDERS	63,261,457.26	632,643,623.46	632,643,623.46
2	CIVIL SERVANTS	607,813,346.94	1,038,327,659.17	1,238,327,659.17
	TOTAL	671,074,804.20	1,670,971,282.63	1,870,971,282.63

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 27.1

PERSONAL ADVANCE BALANCES AS AT DECEMBER 2017

S/N	MDA	Motor Cycle	Bicycle	Car Loan	Refurbishing	Total
1	Admin and Finance Directorate	226,533.48		896,041.39		1,122,574.87
2	Agency for Nomadic Education	1,862,070.86	128,683.33	32,592,144.73	2,119,328.13	36,702,227.05
3	Alternative Energy Fund			531,148.53		531,148.53
4	Bilyaminu College of Agriculture	796,833.00	335,144.48	1,547,112.90	712,361.79	3,391,452.17
5	Board of Internal Revenue	1,366,643.97	180,082.97	13,034,790.48	518,340.50	15,099,857.92
6	Budget & Economic Planning Directorate	827,766.25	157,694.42	4,930,896.00	432,750.39	6,349,107.06
7	Civil Service Commission	546,677.48	401,277.77			947,955.25
8	College Nursing and Midwifery	500,625.12	82,355.60	10,230,045.44	171,417.04	10,984,443.20
9	Cottage Hospital Bulangu	491,666.58		3,998,759.78	201,000.04	4,691,426.40
10	Cottage Hospital Gwaram	60,083.37		4,514,739.60	201,416.78	4,776,239.75
11	Council Affairs Directorate	22,888.86				22,888.86
12	Office of the Deputy Governor	432,910.94	125,333.50	813,333.31	28,611.14	1,400,188.89
13	Religious Affairs Directorate	9,155.56		437,750.00	31,472.25	478,377.81
14	Jigawa State Broadcasting Corporation (Radio Jigawa)	812,277.29	80,233.36	9,217,123.99	498,159.52	10,607,794.16
15	Jigawa State College of Education Gumel	532,044.26	43,055.55	26,986,053.63	466,584.03	28,027,737.47
16	Jigawa State College of Islamic & Legal Studies Ringim	411,210.91	179,166.61	16,175,216.27	633,167.02	17,398,760.81
17	Jigawa State Environmental Protection Agency	2,463,109.80	239,144.63	6,099,780.90	196,255.61	8,998,290.94
18	Jigawa State Housing Authority	180,966.57	347,722.21	1,165,666.90	0.04	1,694,355.72
19	Jigawa State Informatic Institute	479,166.45	111,277.88	8,221,676.51	86,444.49	8,898,565.33
20	Jigawa State Library Board	869,788.29	80,555.54	6,054,518.68	307,750.35	7,312,612.86
21	Mineral Resources Directorate	195,833.25	43,055.55	735,719.00	0.04	974,607.84
22	Jigawa State Pigrims Welfare Board	377,877.67		3,215,895.44	81,722.31	3,675,495.42
23	Jigawa State Polytechnic Dutse	603,766.64	175,339.25	18,971,327.60	856,250.51	20,606,684.00
24	Jigawa State Rehabilitation Board	304,166.55	139,544.46	1,560,854.11	40,055.58	2,044,620.70
25	Jigawa State Road Maintenance	129,166.65	77,700.11	131,968.75	70,277.83	409,113.34
26	Jigawa State Scholarship Board	482,044.26		553,177.12	41,666.69	1,076,888.07
27	Jigawa State Sport Council	605,166.46	259,005.75	1,940,520.17	194,916.91	2,999,609.29
28	Jigawa State Broadcasting Corporation (JTV)	938,432.86	123,611.09	3,289,166.50	66,666.68	4,417,877.13
29	Economic Empowerment Directorate	1,659,849.50	209,072.20	4,067,083.09	247,166.86	6,183,171.65
30	Directorate of Establishment and Service Matters	4,371,177.66	1,383,916.60	44,665,390.51	4,154,610.40	54,575,095.17
31	Directorate Fire Service	1,356,343.94	273,611.01	6,661,737.78	282,111.32	8,573,804.05
32	Directorate Guidance and Counselling	123,711.04	5,722.28			129,433.32
33	Directorate Protocol	91,666.62	31,944.43	800,916.60		924,527.65
34	Jigawa State Salary and Pension Administration	739,732.95	134,722.17	4,062,791.49	324,138.90	5,261,385.51
35	Due Process and Project Monitoring Bureau	233,333.28	80,233.36	3,422,354.14	45,777.84	3,781,698.62
36	Dutse Capital Development Authority	1,814,088.27	1,747,100.14	1,781,270.99	17,166.70	5,359,626.10

37	Dutse Model and capital School	1,178,055.20	310,794.83	9,166,321.00	591,194.81	11,246,365.84
38	General Hospital Babura	348,494.27	286,300.50	8,781,924.80	627,983.22	10,044,702.79
39	General Hospital B/Kudu	2,333,950.67	710,052.23	28,675,739.73	1,275,434.91	32,995,177.54
40	General Hospital Birniwa	138,499.94	77,777.76	6,815,405.53	31,222.41	7,062,905.64
41	General Hospital Dutse	1,794,965.92	370,833.23	20,239,423.41	561,834.01	22,967,056.57
42	General Hospital Gumel	248,477.56	72,472.32	13,325,937.43	384,472.75	14,031,360.06
43	General Hospital Hadejia	527,538.08	398,371.43	20,606,090.06	323,778.13	21,855,777.70
44	General Hospital Jahun	1,277,877.35	646,977.59	11,160,092.74	682,139.26	13,767,086.94
45	General Hospital Kafin Hausa	216,666.60	69,444.42	6,342,990.08	156,972.36	6,786,073.46
46	General Hospital Kazaure	288,677.59	56,377.90	14,642,615.51	313,472.58	15,301,143.58
47	General Hospital Ringim	163,499.93	45,833.33	5,864,489.45	209,333.61	6,283,156.32
48	Government House	844,432.93	1,196,364.67	678,885.40	31,473.25	2,751,156.25
49	History & Culture Bureau	406,005.41	65,277.75	1,904,408.15	168,666.80	2,544,358.11
50	State Universal Basic Education Board	1,427,499.73	223,667.41	21,527,161.50	750,778.28	23,929,106.92
51	Islamic Education Bureau	1,143,432.98	1,011,780.95	32,738,865.93	2,411,242.42	37,305,322.28
52	Agency for Mass Education	784,866.34	159,561.14	3,963,271.40	327,281.86	5,234,980.74
53	Jigawa State Research Institute	144,883.40	10,300.20	2,439,082.43	150,500.06	2,744,766.09
54	Jigawa State Agricultural and Rural Development Authority	4,053,487.32	37,994.72	24,820,217.67	1,195,230.07	30,106,929.78
55	Jigawa State Water Board	2,767,387.68	1,549,888.97	11,963,719.70	297,917.99	16,578,914.34
56	Justice Sector Commission		123,450.04	1,904,228.73	17,166.70	2,044,845.47
57	Liason Office Lagos			138,406.25		138,406.25
58	Manpower Development and Training Directorate	483,333.24		1,445,218.00		1,928,551.24
59	Ministry of Commerce, Industry and Co-operative	558,110.74	145,522.49	7,161,696.02	348,167.09	8,213,496.34
60	Ministry of Agriculture and Natural Resources	2,741,545.74	276,644.78	14,546,798.92	405,139.53	17,970,128.97
61	Ministry of Education, Science and Technology	3,712,742.84	2,209,340.38	182,878,278.78	8,092,145.84	196,892,507.84
62	Ministry of Environment	682,632.90	283,839.11	7,962,229.15	273,472.37	9,202,173.53
63	Ministry of Finance & Economic Planning	2,041,937.58	395,916.35	46,967,774.64	3,337,274.68	52,742,903.25
64	Ministry of Health	723,832.96	102,455.56	12,332,167.08	444,226.16	13,602,681.76
65	Ministry of Information, Youth, Sport and Culture	1,542,699.72	562,511.11	12,196,517.11	638,722.73	14,940,450.67
66	Ministry of Justice	1,442,544.36	140,277.73	7,755,998.36	116,055.79	9,454,876.24
67	Ministry of Land & Housing	1,667,932.76	185,316.95	9,551,353.86	267,361.31	11,671,964.88
68	Ministry of Water Resources			723,852.35		723,852.35
69	Ministry of Women Affairs	834,921.91	175,511.31	6,058,474.67	306,722.25	7,375,630.14
70	Ministry of Works & Transport	1,156,932.70	83,500.12	23,766,559.82	1,060,403.17	26,067,395.81
72	Office of the Auditor General	1,082,416.29	197,883.47	9,871,831.87	814,514.07	11,966,645.70
79	Office of the Head of Civil Service			12,605,678.77	71,277.87	12,676,956.64
80	Primary Health Care Development Agency (PHCDA Headquarters)	203,466.57	123,616.76	3,409,252.22	74,139.02	3,810,474.57
81	PHCDA Auyo	91,666.62	84,722.21	2,212,301.56	113,194.64	2,501,885.03
82	PHCDA Babura	156,899.97		11,899,800.93	349,667.61	12,406,368.51
83	PHCDA Birninkudu	571,188.69	183,333.28	8,005,748.92	386,750.52	9,147,021.41
84	PHCDA Birniwa	34,333.31		2,225,591.03	89,055.68	2,348,980.02
85	PHCDA Buji	50,355.50	38,888.88	2,615,885.39	48,639.03	2,753,768.80

86	PHCDA Dutse	1,193,955.15	113,733.26	13,729,643.82	732,683.96	15,770,016.19
87	PHCDA Gagarawa	429,844.38	73,288.91	7,632,144.86	686,781.59	8,822,059.74
88	PHCDA Garki	137,499.99	63,888.86	8,726,071.93	356,852.65	9,284,313.43
89	PHCDA Gumel	135,227.68		7,842,436.30	355,750.50	8,333,414.48
90	PHCDA Guri			958,114.33	11,444.52	969,558.85
91	PHCDA Gwaram	891,377.51	103,689.19	10,957,564.58	687,250.40	11,644,814.98
92	PHCDA Gwiwa	2,288.85		2,809,967.87	136,083.56	2,948,340.28
93	PHCDA Hadejia	1,173,521.08	297,523.03	25,140,444.49	1,025,001.03	27,636,489.63
94	PHCDA Jahun	722,477.55	16,666.68	11,591,431.15	420,306.03	12,750,881.41
95	PHCDA Kafinhausu	329,166.27		6,077,291.57	299,527.98	6,705,985.82
96	PHCDA Kaugama	104,166.63	38,888.88	4,287,707.58	345,480.49	4,776,243.58
97	PHCDA Kazaure	34,333.27		11,399,560.25	483,250.53	11,917,144.05
98	PHCDA Kirikasamma	111,033.26	34,722.21	4,359,166.24	101,750.16	4,606,671.87
99	PHCDA Kiyawa	315,199.85	69,444.42	10,349,071.69	412,722.82	11,146,438.78
100	PHCDA Maigatari	20,599.93		8,901,757.20	76,250.05	8,998,607.18
101	PHCDA Miga			21,458.03	21,458.03	42,916.06
102	PHCDA Ringim	141,844.31	38,888.88	10,447,790.14	132,722.45	10,761,245.78
103	PHCDA Roni	265,266.44	50,655.62	9,670,841.51	180,111.52	10,166,875.09
104	PHCDA Suletankarkar		77,777.76	8,524,093.52	203,500.24	8,805,371.52
105	PHCDA Taura	383,333.28	126,388.83	8,912,174.84	133,472.49	9,555,369.44
106	PHCDA Yankwashi	100,711.04	80,555.54	2,138,312.31	65,805.65	2,385,384.54
107	Psychiatric Hospital Kazaure	47,633.29		989,228.88		1,036,862.17
108	Rasheed Shekoni Specialist Hospital	2,417,021.46	2,883,938.62	31,085,173.37	1,212,084.56	37,598,218.01
109	Research, Evaluation and political Affairs Directorate	166,844.37	40,277.77	249,918.03	0.04	457,040.21
110	Rural Electricity Board	997,421.84	39,955.59	2,365,999.89	116,666.70	3,520,044.02
111	Rural Water Supply and Sanitation Agency	447,244.19		2,320,500.14	125,000.07	2,892,744.40
112	School of Health Technology Jahun	127,877.71	112,499.97	13,743,841.98	328,139.40	14,312,359.06
113	Science & Technical Education Board	681,949.68	277,974.29	13,478,682.68	1,205,342.53	15,643,949.18
114	Small Towns Water Supply and Sanitation Agency	3,998,732.14	125,327.83	7,030,122.85	471,555.89	11,625,738.71
115	Special Services Directorate	739,210.66		1,773,480.63	138,944.59	2,651,635.88
116	Jigawa State Educational Inspectorate & Monitoring Unit	2,288.85				2,288.85
117	Jigawa State Emergency Management Agency		45,677.87	1,734,530.64	34,722.24	1,814,930.75
118	Jigawa State Independent Electoral Commission	438,416.57	129,166.65			567,583.22
119	State Universal Basic Education Board	485,840.13	148,777.79	7,568,261.49	597,278.29	8,800,157.70
120	Sule Lamido University Kafain Hausa	286,111.02		14,813,822.38	202,500.24	15,302,433.64
121	Tuberculosis & Leprosy Hosptal Hadejia	244,844.36	38,888.88	2,915,030.94	131,611.26	3,330,375.44
122	Urban Development Board	345,310.96	215,116.82	2,047,125.41	83,333.34	2,690,886.53
123	Research, Evaluation and Political Affairs Directorate			356,147,942.88		356,147,942.88
	Total	84,705,563.64	25,032,822.28	1,509,939,965.08	52,287,998.33	1,670,971,282.63

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 27.2

PERSONAL ADVANCE BALANCES AS AT DECEMBER 2017

S/N	MINISTRY/DEPARTMENT/AGENCY	Bicycle	Total
1	Agency for Nomadic Education	128,683.33	128,683.33
2	Bilyaminu Usman College of Agriculture	335,144.48	335,144.48
3	Board of Internal Revenue	180,082.97	180,082.97
4	Directorate of Budget & Economic Planning	157,694.42	157,694.42
5	Civil service Commission	401,277.77	401,277.77
6	College of Nursing and Midwifery	82,355.60	82,355.60
7	Office of the Deputy Governor	125,333.50	125,333.50
8	Jigawa State Broadcasting Corporation (Radio Jigawa)	80,233.36	80,233.36
9	Jigawa State College of Education Gumel	43,055.55	43,055.55
10	Jigawa State College of Islamic&Legal Studies Ringim	179,166.61	179,166.61
11	Jigawa State Environmental Protection Agency	239,144.63	239,144.63
12	Jigawa State Housing Authority	347,722.21	347,722.21
13	Jigawa State Informatic Institute	111,277.88	111,277.88
14	Jigawa State Library Board	80,555.54	80,555.54
15	Mineral Resources Directorate	43,055.55	43,055.55
16	Jigawa State Polytechnic Dutse	175,339.25	175,339.25
17	Jigawa State Rehabilitation Board	139,544.46	139,544.46
18	Jigawa State Road Maintenance Agency	77,700.11	77,700.11
19	Jigawa State Sport Council	259,005.75	259,005.75
20	Jigawa State Broadcasting Corporation (JTV)	123,611.09	123,611.09
21	Economic Empowerment Directorate	209,072.20	209,072.20
22	Directorate of Establishment and Service Matters	1,383,916.60	1,383,916.60
23	Directorate Fire Service	273,611.01	273,611.01
24	Directorate Guidance and Counselling	5,722.28	5,722.28
25	Directorate Protocol	31,944.43	31,944.43
26	Jigawa State Salary and Pension Administration	134,722.17	134,722.17
27	Due Process and Project Monitoring Bureau	80,233.36	80,233.36
28	Dutse Capital Development Authority	1,747,100.14	1,747,100.14
29	Dutse Model and capital School	310,794.83	310,794.83

30	General Hospital Babura	286,300.50	286,300.50
31	General Hospital B/Kudu	710,052.23	710,052.23
32	General Hospital Birniwa	77,777.76	77,777.76
33	General Hospital Dutse	370,833.23	370,833.23
34	General Hospital Gumel	72,472.32	72,472.32
35	General Hospital Hadejia	398,371.43	398,371.43
36	General Hospital Jahun	646,977.59	646,977.59
37	General Hospital Kafin Hausa	69,444.42	69,444.42
38	General Hospital Kazaure	56,377.90	56,377.90
39	General Hospital Ringim	45,833.33	45,833.33
40	Government House	1,196,364.67	1,196,364.67
41	History & Culture Bureau	65,277.75	65,277.75
42	State Universal Basic Education Board	223,667.41	223,667.41
43	Islamic Education Bureau	1,011,780.95	1,011,780.95
44	Agency for Mass Education	159,561.14	159,561.14
45	Jigawa State Research Institute	10,300.20	10,300.20
46	Jigawa State Agricultural and Rural Development Authority	37,994.72	37,994.72
47	Jigawa State Water Board	1,549,888.97	1,549,888.97
48	Justice Sector Commission	123,450.04	123,450.04
49	Ministry of Commerce, Industry and Co-operative	145,522.49	145,522.49
50	Ministry of Agriculture and Natural Resources	276,644.78	276,644.78
51	Ministry of Education, Science and Technology	2,209,340.38	2,209,340.38
52	Ministry of Environment	283,839.11	283,839.11
53	Ministry of Finance & Economic Planning	395,916.35	395,916.35
54	Ministry of Health	102,455.56	102,455.56
55	Ministry of Information, Youth, Sport and Culture	562,511.11	562,511.11
56	Ministry of Justice	140,277.73	140,277.73
57	Ministry of Land & Housing	185,316.95	185,316.95
58	Ministry of Women Affairs	175,511.31	175,511.31
59	Ministry of Works & Transport	83,500.12	83,500.12
60	Office of the Auditor General	197,883.47	197,883.47
61	Primary Health Care Development Agency (PHCDA Headquarters)	123,616.76	123,616.76
62	PHCDA Auyo	84,722.21	84,722.21

64	PHCDA Birninkudu	183,333.28	183,333.28
65	PHCDA Buji	38,888.88	38,888.88
66	PHCDA Dutse	113,733.26	113,733.26
67	PHCDA Gagarawa	73,288.91	73,288.91
68	PHCDA Garki	63,888.86	63,888.86
69	PHCDA Gwaram	103,689.19	103,689.19
70	PHCDA Hadejia	297,523.03	297,523.03
71	PHCDA Jahun	16,666.68	16,666.68
72	PHCDA Kaugama	38,888.88	38,888.88
73	PHCDA Kirikasamma	34,722.21	34,722.21
74	PHCDA Kiyawa	69,444.42	69,444.42
75	PHCDA Ringim	38,888.88	38,888.88
76	PHCDA Roni	50,655.62	50,655.62
77	PHCDA Suletankarkar	77,777.76	77,777.76
78	PHCDA Taura	126,388.83	126,388.83
79	PHCDA Yankwashi	80,555.54	80,555.54
81	Research, Evaluation and political Affairs Directorate	2,883,938.62	2,883,938.62
82	Rural Electricity Board	40,277.77	40,277.77
83	Rural Water Supply and Sanitation Agency	39,955.59	39,955.59
84	School of Health Technology Jahun	112,499.97	112,499.97
85	Science & Technical Education Board	277,974.29	277,974.29
86	Small Towns Water Supply and Sanitation Agency	125,327.83	125,327.83
87	Jigawa State Emergency Management Agency	45,677.87	45,677.87
88	Jigawa State Independent Electoral Commission	129,166.65	129,166.65
89	State Universal Basic Education Board	148,777.79	148,777.79
90	Tuberculosis & Leprosy Hospital Hadejia	38,888.88	38,888.88
91	Urban Development Board	215,116.82	215,116.82
		25,032,822.28	25,032,822.28

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 27.3

PERSONAL ADVANCE BALANCES AS AT DECEMBER 2017

S/N	MDA	Motor Cycle	Total
1	Admin and Finance Directorate	226,533.48	226,533.48
2	Agency for Nomadic Education	1,862,070.86	1,862,070.86
4	Bilyaminu Usman College of Agriculture	796,833.00	796,833.00
5	Board of Internal Revenue	1,366,643.97	1,366,643.97
6	Directorate of Budget & Economic Planning	827,766.25	827,766.25
7	Civil service Commission	546,677.48	546,677.48
8	College of Nursing and Midwifery	500,625.12	500,625.12
9	Cottage Bulangu	491,666.58	491,666.58
10	Cottage Gwaram	60,083.37	60,083.37
11	Council Affairs Directorate	22,888.86	22,888.86
12	Office of the Deputy Governor	432,910.94	432,910.94
13	Religious Affairs Directorate	9,155.56	9,155.56
14	Jigawa State Broadcasting Corporation (Radio Jigawa)	812,277.29	812,277.29
15	Jigawa State College of Education Gumel	532,044.26	532,044.26
16	Jigawa State College of Islamic&Legal Studies Ringim	411,210.91	411,210.91
17	Jigawa State Environmental Protection Agency	2,463,109.80	2,463,109.80
18	Jigawa State Housing Authority	180,966.57	180,966.57
19	Jigawa State Informatic Institute	479,166.45	479,166.45
20	Jigawa State Library Board	869,788.29	869,788.29
21	Mineral Resources Directorate	195,833.25	195,833.25
22	Jigawa State Pigrims Welfare Board	377,877.67	377,877.67
23	Jigawa State Polytechnic Dutse	603,766.64	603,766.64
24	Jigawa State Rehabilitation Board	304,166.55	304,166.55
25	Jigawa State Road Maintenance	129,166.65	129,166.65
26	Jigawa State Scholarship Board	482,044.26	482,044.26
27	Jigawa State Sport Council	605,166.46	605,166.46
28	Jigawa State Broadcasting Corporation (JTV)	938,432.86	938,432.86
29	Economic Empowerment Directorate	1,659,849.50	1,659,849.50
30	Directorate of Establishment and Service Matters	4,371,177.66	4,371,177.66
31	Directorate Fire Service	1,356,343.94	1,356,343.94
32	Directorate Guidance and Counselling	123,711.04	123,711.04
33	Directorate Protocol	91,666.62	91,666.62
34	Jigawa State Salary and Pension Administration	739,732.95	739,732.95
35	Due Process and Project Monitoring Bureau	233,333.28	233,333.28
36	Dutse Capital Development Authority	1,814,088.27	1,814,088.27
37	Dutse Model and capital School	1,178,055.20	1,178,055.20

38	General Hospital Babura	348,494.27	348,494.27
39	General Hospital B/Kudu	2,333,950.67	2,333,950.67
40	General Hospital Birniwa	138,499.94	138,499.94
41	General Hospital Dutse	1,794,965.92	1,794,965.92
42	General Hospital Gumel	248,477.56	248,477.56
43	General Hospital Hadejia	527,538.08	527,538.08
44	General Hospital Jahun	1,277,877.35	1,277,877.35
45	General Hospital Kafin Hausa	216,666.60	216,666.60
46	General Hospital Kazaure	288,677.59	288,677.59
47	General Hospital Ringim	163,499.93	163,499.93
48	Government House	844,432.93	844,432.93
49	History & Culture Bureau	406,005.41	406,005.41
50	State Universal Basic Education Board	1,427,499.73	1,427,499.73
51	Islamic Education Bureau	1,143,432.98	1,143,432.98
52	Agency for Mass Education	784,866.34	784,866.34
53	Jigawa State Research Institute	144,883.40	144,883.40
54	Jigawa State Agricultural and Rural Development Authority	4,053,487.32	4,053,487.32
55	Jigawa State Water Board	2,767,387.68	2,767,387.68
58	Manpower Development and Training Directorate	483,333.24	483,333.24
59	Ministry of Commerce, Industry and Co-operative	558,110.74	558,110.74
60	Ministry of Agriculture and Natural Resources	2,741,545.74	2,741,545.74
61	Ministry of Education, Science and Technology	3,712,742.84	3,712,742.84
62	Ministry of Environment	682,632.90	682,632.90
63	Ministry of Finance & Economic Planning	2,041,937.58	2,041,937.58
64	Ministry of Health	723,832.96	723,832.96
65	Ministry of Information, Youth, Sport and Culture	1,542,699.72	1,542,699.72
66	Ministry of Justice	1,442,544.36	1,442,544.36
67	Ministry of Land & Housing	1,667,932.76	1,667,932.76
69	Ministry of Women Affairs	834,921.91	834,921.91
70	Ministry of Works & Transport	1,156,932.70	1,156,932.70
72	Office of the Auditor General	1,082,416.29	1,082,416.29
80	Primary Health Care Development Agency (PHCDA Headquarters)	203,466.57	203,466.57
81	PHCDA Auyo	91,666.62	91,666.62
82	PHCDA Babura	156,899.97	156,899.97
83	PHCDA Birninkudu	571,188.69	571,188.69
84	PHCDA Birniwa	34,333.31	34,333.31
85	PHCDA Buji	50,355.50	50,355.50
86	PHCDA Dutse	1,193,955.15	1,193,955.15
87	PHCDA Gagarawa	429,844.38	429,844.38
88	PHCDA Garki	137,499.99	137,499.99

89	PHCDA Gumel	135,227.68	135,227.68
91	PHCDA Gwaram	891,377.51	891,377.51
92	PHCDA Gwiwa	2,288.85	2,288.85
93	PHCDA Hadejia	1,173,521.08	1,173,521.08
94	PHCDA Jahun	722,477.55	722,477.55
95	PHCDA Kafinhausu	329,166.27	329,166.27
96	PHCDA Kaugama	104,166.63	104,166.63
97	PHCDA Kazaure	34,333.27	34,333.27
98	PHCDA Kirikasamma	111,033.26	111,033.26
99	PHCDA Kiyawa	315,199.85	315,199.85
100	PHCDA Maigatari	20,599.93	20,599.93
102	PHCDA Ringim	141,844.31	141,844.31
103	PHCDA Roni	265,266.44	265,266.44
105	PHCDA Taura	383,333.28	383,333.28
106	PHCDA Yankwashi	100,711.04	100,711.04
107	Psychiatric Hospital Kazaure	47,633.29	47,633.29
108	Rasheed Shekoni Specialist Hospital	2,417,021.46	2,417,021.46
109	Research, Evaluation and political Affairs Directorate	166,844.37	166,844.37
110	Rural Electricity Board	997,421.84	997,421.84
111	Rural Water Supply and Sanitation Agency	447,244.19	447,244.19
112	School of Health Technology Jahun	127,877.71	127,877.71
113	Science & Technical Education Board	681,949.68	681,949.68
114	Small Towns Water Supply and Sanitation Agency	3,998,732.14	3,998,732.14
115	Special Services Directorate	739,210.66	739,210.66
116	Jigawa State Educational Inspectorate & Monitoring Unit	2,288.85	2,288.85
118	Jigawa State Independent Electoral Commission	438,416.57	438,416.57
119	State Universal Basic Education Board	485,840.13	485,840.13
120	Sule Lamido University Kafain Hausa	286,111.02	286,111.02
121	Tuberculosis & Leprosy Hospital Hadejia	244,844.36	244,844.36
122	Urban Development Board	345,310.96	345,310.96
		84,705,563.64	84,705,563.64

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 27.4

MOTOR VEHICLE LOAN

S/N	MDA	Car Loan	Total
1	Admin and Finance Directorate	896041.39	896041.39
2	Agency for Nomadic Education	48,592,144.73	48,592,144.73
3	Alternative Energy	531,148.53	531,148.53
4	Bilyaminu Usman College of Agriculture	1,547,112.90	1,547,112.90
5	Board of Internal Revenue	13,034,790.48	13,034,790.48
6	Directorate of Budget & Economic Planning	4,930,896.00	4,930,896.00
7	College of Nursing and Midwifery	10,230,045.44	10,230,045.44
8	Cottage Bulangu	3,998,759.78	3,998,759.78
9	Cottage Gwaram	4,514,739.60	4,514,739.60
10	Office of the Deputy Governor	813,333.31	813,333.31
11	Religious Affairs Directorate	437,750.00	437,750.00
12	Jigawa State Broadcasting Corporation (Radio Jigawa)	9,217,123.99	9,217,123.99
13	Jigawa State College of Education Gumel	26,986,053.63	26,986,053.63
14	Jigawa State College of Islamic&Legal Studies Ringim	16,175,216.27	16,175,216.27
15	Jigawa State Environmental Protection Agency	6,099,780.90	6,099,780.90
16	Jigawa State Housing Authority	1,165,666.90	1,165,666.90
17	Jigawa State Informatic Institute	8,221,676.51	8,221,676.51
18	Jigawa State Library Board	6,054,518.68	6,054,518.68
19	Mineral Resources Directorate	735,719.00	735,719.00
20	Jigawa State Pigrims Welfare Board	3,215,895.44	3,215,895.44
21	Jigawa State Polytechnic Dutse	18,971,327.60	18,971,327.60
22	Jigawa State Rehabilitation Board	1,560,854.11	1,560,854.11
23	Jigawa State Road Maintenance	131,968.75	131,968.75
24	Jigawa State Scholarship Board	553,177.12	553,177.12
25	Jigawa State Sport Council	1,940,520.17	1,940,520.17
26	Jigawa State Broadcasting Corporation (JTV)	3,289,166.50	3,289,166.50
27	Economic Empowerment Directorate	4,067,083.09	4,067,083.09
28	Directorate of Establishment and Service Matters	83,322,227.39	83,322,227.39
29	Directorate Fire Service	6,661,737.78	6,661,737.78
30	Directorate Protocol	800,916.60	800,916.60
31	Jigawa State Salary and Pension Administration	4,062,791.49	4,062,791.49
32	Due Process and Project Monitoring Bureau	3,422,354.14	3,422,354.14
33	Dutse Capital Development Authority	1,781,270.99	1,781,270.99
34	Dutse Model and capital School	9,166,321.00	9,166,321.00
35	General Hospital Babura	8,781,924.80	8,781,924.80
36	General Hospital B/Kudu	31,675,739.73	31,675,739.73
37	General Hospital Birniwa	6,815,405.53	6,815,405.53

38	General Hospital Dutse	20,239,423.41	20,239,423.41
39	General Hospital Gumel	13,325,937.43	13,325,937.43
40	General Hospital Hadejia	20,606,090.06	20,606,090.06
41	General Hospital Jahun	11,160,092.74	11,160,092.74
42	General Hospital Kafin Hausa	6,342,990.08	6,342,990.08
43	General Hospital Kazaure	14,642,615.51	14,642,615.51
44	General Hospital Ringim	5,864,489.45	5,864,489.45
45	Government House	678,885.40	678,885.40
46	History & Culture Bureau	1,904,408.15	1,904,408.15
47	State Universal Basic Education Board	21,527,161.50	21,527,161.50
48	Islamic Education Bureau	62,738,865.93	62,738,865.93
49	Agency for Mass Education	3,963,271.40	3,963,271.40
50	Jigawa State Research Institute	2,439,082.43	2,439,082.43
51	Islamic Education Bureau	24,820,217.67	24,820,217.67
52	Agency for Mass Education	11,963,719.70	11,963,719.70
53	Jigawa State Research Institute	1,904,228.73	1,904,228.73
54	Liason Office Lagos	138,406.25	138,406.25
55	Manpower Development and Training Directorate	1,445,218.00	1,445,218.00
56	Justice Sector Commission	7,161,696.02	7,161,696.02
57	Jigawa State Agricultural and Rural Development Authority	14,546,798.92	14,546,798.92
58	Ministry of Education, Science and Technology	221,888,278.78	221,888,278.78
59	Ministry of Environment	7,962,229.15	7,962,229.15
60	Ministry of Finance & Economic Planning	70,967,774.64	70,967,774.64
61	Ministry of Health	12,332,167.08	12,332,167.08
62	Ministry of Information, Youth, Sport and Culture	12,196,517.11	12,196,517.11
63	Ministry of Justice	7,755,998.36	7,755,998.36
64	Ministry of Land & Housing	9,551,353.86	9,551,353.86
65	Ministry of Water Resources	723,852.35	723,852.35
66	Ministry of Women Affairs	6,058,474.67	6,058,474.67
67	Ministry of Works & Transport	23,766,559.82	23,766,559.82
68	Office of Accountant General (Ministry of Finannce)	2,203,673.56	2,203,673.56
69	Office of the Auditor General	9,871,831.87	9,871,831.87
70	Auditor General Office (GRFC)	1,401,376.00	1,401,376.00
71	Local Govt Audit (CRFC)	491,472.25	491,472.25
72	Chairman CSC (CRFC)	3,471,936.86	3,471,936.86
73	Chairman BOIR (CRFC)	2,583,645.38	2,583,645.38
74	Chairma LGSC (CRFC)	9,090,235.72	9,090,235.72
75	Chairman SIEC (CRFC)	14,780,161.06	14,780,161.06
76	Office of the Head of Civil Service	12,605,678.77	12,605,678.77
77	Primary Health Care Development Agency (PHCDA Headquarters)	3,409,252.22	3,409,252.22

78	PHCDA Auyo	2,212,301.56	2,212,301.56
79	PHCDA Babura	11,899,800.93	11,899,800.93
80	PHCDA Birninkudu	8,005,748.92	8,005,748.92
81	PHCDA Birniwa	2,225,591.03	2,225,591.03
82	PHCDA Buji	2,615,885.39	2,615,885.39
83	PHCDA Dutse	13,729,643.82	13,729,643.82
84	PHCDA Gagarawa	7,632,144.86	7,632,144.86
85	PHCDA Garki	8,726,071.93	8,726,071.93
86	PHCDA Gumel	7,842,436.30	7,842,436.30
87	PHCDA Guri	958,114.33	958,114.33
88	PHCDA Gwaram	10,957,564.58	10,957,564.58
89	PHCDA Gwiwa	2,809,967.87	2,809,967.87
90	PHCDA Hadejia	25,140,444.49	25,140,444.49
91	PHCDA Jahun	11,591,431.15	11,591,431.15
92	PHCDA Kafinhausu	6,077,291.57	6,077,291.57
93	PHCDA Kaugama	4,287,707.58	4,287,707.58
94	PHCDA Kazaure	11,399,560.25	11,399,560.25
95	PHCDA Kirikasamma	4,359,166.24	4,359,166.24
96	PHCDA Kiyawa	10,349,071.69	10,349,071.69
97	PHCDA Maigatari	8,901,757.20	8,901,757.20
98	PHCDA Miga	21,458.03	21,458.03
99	PHCDA Ringim	10,447,790.14	10,447,790.14
100	PHCDA Roni	9,670,841.51	9,670,841.51
101	PHCDA Suletankarkar	8,524,093.52	8,524,093.52
102	PHCDA Taura	8,912,174.84	8,912,174.84
103	PHCDA Yankwashi	2,138,312.31	2,138,312.31
104	Psychiatric Hospital Kazaure	989,228.88	989,228.88
105	Rasheed Shekoni Specialist Hos.	31,085,173.37	31,085,173.37
106	Research, Evaluation and political Affairs Directorate	249,918.03	249,918.03
107	Rural Electricity Board	2,365,999.89	2,365,999.89
108	Rural Water Supply and Sanitation Agency	2,320,500.14	2,320,500.14
109	Health Technology Jahun	13,743,841.98	13,743,841.98
110	Science & Technical Education Board	41,478,682.68	41,478,682.68
111	Small Towns Water Supply and Sanitation Agency	7,030,122.85	7,030,122.85
112	Special Services Directorate	1,773,480.63	1,773,480.63
113	Jigawa State Emergency Management Agency	1,734,530.64	1,734,530.64
114	State Universal Basic Education Board	14,568,261.49	14,568,261.49
115	Sule Lamido University Kafin Hausa	14,813,822.38	14,813,822.38
116	Tuberculosis & Leprosy Hospital Hadejia	2,915,030.94	2,915,030.94
117	Urban Development Board	2,047,125.41	2,047,125.41
		1,373,481,359.91	1,373,481,359.91

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 27.4

CAR REFURBUSHING LOAN

S/N	MDA	Refurbishing	Total
1	Agency for Nomadic Education	2,119,328.13	2,119,328.13
2	Bilyaminu Usman College of Agriculture	712,361.79	712,361.79
3	Board of Internal Revenue	518,340.50	518,340.50
4	Board of Internal Revenue	432,750.39	432,750.39
5	Directorate of Budget & Economic Planning	171,417.04	171,417.04
6	College of Nursing and Midwifery	201,000.04	201,000.04
7	Cottage Bulangu	201,416.78	201,416.78
8	Cottage Gwaram	28,611.14	28,611.14
9	Religious Affairs Directorate	31,472.25	31,472.25
10	Jigawa State Broadcasting Corporation (Radio Jigawa)	498,159.52	498,159.52
11	Jigawa State College of Education Gumel	466,584.03	466,584.03
12	Jigawa State College of Islamic&Legal Studies Ringim	633,167.02	633,167.02
13	Jigawa State Environmental Protection Agency	196,255.61	196,255.61
14	Jigawa State Housing Authority	0.04	0.04
15	Jigawa State Informatic Institute	86,444.49	86,444.49
16	Jigawa State Library Board	307,750.35	307,750.35
17	Mineral Resources Directorate	0.04	0.04
18	Jigawa State Pigrims Welfare Board	81,722.31	81,722.31
19	Jigawa State Polytechnic Dutse	856,250.51	856,250.51
20	Jigawa State Rehabilitation Board	40,055.58	40,055.58
21	Jigawa State Road Maintenance	70,277.83	70,277.83
22	Jigawa State Scholarship Board	41,666.69	41,666.69
23	Jigawa State Sport Council	194,916.91	194,916.91
24	Jigawa State Broadcasting Corporation (JTV)	66,666.68	66,666.68
25	Economic Empowerment Directorate	247,166.86	247,166.86
26	Directorate of Establishment and Service Matters	4,154,610.40	4,154,610.40
27	Directorate Fire Service	282,111.32	282,111.32
28	Jigawa State Salary and Pension Administration	324,138.90	324,138.90

29	Due Process and Project Monitoring Bureau	45,777.84	45,777.84
30	Dutse Capital Development Authority	17,166.70	17,166.70
31	Dutse Model and capital School	591,194.81	591,194.81
32	General Hospital Babura	627,983.22	627,983.22
33	General Hospital B/Kudu	1,275,434.91	1,275,434.91
34	General Hospital Birniwa	31,222.41	31,222.41
35	General Hospital Dutse	561,834.01	561,834.01
36	General Hospital Gumel	384,472.75	384,472.75
37	General Hospital Hadejia	323,778.13	323,778.13
38	General Hospital Jahun	682,139.26	682,139.26
39	General Hospital Kafin Hausa	156,972.36	156,972.36
40	General Hospital Kazaure	313,472.58	313,472.58
41	General Hospital Ringim	209,333.61	209,333.61
42	Government House	31,473.25	31,473.25
43	History & Culture Bureau	168,666.80	168,666.80
44	State Universal Basic Education Board	750,778.28	750,778.28
45	Islamic Education Bureau	2,411,242.42	2,411,242.42
46	Agency for Mass Education	327,281.86	327,281.86
47	Jigawa State Research Institute	150,500.06	150,500.06
48	Jigawa State Agricultural and Rural Development Authority	1,195,230.07	1,195,230.07
49	Jigawa State Water Board	297,917.99	297,917.99
50	Justice Sector Refurme	17,166.70	17,166.70
51	Ministry of Information, Youth, Sport and Culture	348,167.09	348,167.09
52	Ministry of Agriculture and Natural Resources	405,139.53	405,139.53
53	Ministry of Education, Science and Technology	8,092,145.84	8,092,145.84
54	Ministry of Environment	273,472.37	273,472.37
55	Ministry of Finance & Economic Planning	3,337,274.68	3,337,274.68
56	Ministry of Health	444,226.16	444,226.16
57	Ministry of Information, Youth, Sport and Culture	638,722.73	638,722.73
58	Ministry of Justice	116,055.79	116,055.79
59	Ministry of Land & Housing	267,361.31	267,361.31
60	Ministry of Women Affairs	306,722.25	306,722.25
61	Ministry of Works & Transport	1,060,403.17	1,060,403.17

62	Office of the Auditor General	814,514.07	814,514.07
63	Chairman BOIR (CRFC)	40,055.58	40,055.58
64	Office of the Head of Civil Service	71,277.87	71,277.87
65	Primary Health Care Development Agency (PHCDA Headquarters)	74,139.02	74,139.02
66	PHCDA Auyo	113,194.64	113,194.64
67	PHCDA Babura	349,667.61	349,667.61
68	PHCDA Birninkudu	386,750.52	386,750.52
69	PHCDA Birniwa	89,055.68	89,055.68
70	PHCDA Buji	48,639.03	48,639.03
71	PHCDA Dutse	732,683.96	732,683.96
72	PHCDA Gagarawa	686,781.59	686,781.59
73	PHCDA Garki	356,852.65	356,852.65
74	PHCDA Gumel	355,750.50	355,750.50
75	PHCDA Guri	11,444.52	11,444.52
76	PHCDA Gwaram	687,250.40	687,250.40
77	PHCDA Gwiwa	136,083.56	136,083.56
78	PHCDA Hadejia	1,025,001.03	1,025,001.03
79	PHCDA Jahun	420,306.03	420,306.03
80	PHCDA Kafinhausu	299,527.98	299,527.98
81	PHCDA Kaugama	345,480.49	345,480.49
82	PHCDA Kazaure	483,250.53	483,250.53
83	PHCDA Kirikasamma	101,750.16	101,750.16
84	PHCDA Kiyawa	412,722.82	412,722.82
85	PHCDA Maigatari	76,250.05	76,250.05
86	PHCDA Miga	21,458.03	21,458.03
87	PHCDA Ringim	132,722.45	132,722.45
88	PHCDA Roni	180,111.52	180,111.52
89	PHCDA Suletankarkar	203,500.24	203,500.24
90	PHCDA Taura	133,472.49	133,472.49
91	PHCDA Yankwashi	65,805.65	65,805.65
92	Rasheed Shekoni Specialist Hospital	1,212,084.56	1,212,084.56
93	Research, Evaluation and political Affairs Directorate	0.04	0.04
94	Rural Electricity Board	116,666.70	116,666.70
95	Rural Water Supply and Sanitation Agency	125,000.07	125,000.07

96	Health Technology Jahun	328,139.40	328,139.40
97	School of Health Technology Jahun	1,205,342.53	1,205,342.53
98	Small Towns Water Supply and Sanitation Agency	471,555.89	471,555.89
99	Special Services Directorate	138,944.59	138,944.59
100	Jigawa State Emergency Management Agency	34,722.24	34,722.24
101	State Universal Basic Education Board	597,278.29	597,278.29
102	Sule Lamido University Kafain Hausa	202,500.24	202,500.24
103	Tuberculosis & Leprosy Hospital Hadejia	131,611.26	131,611.26
104	Urban Development Board	83,333.34	83,333.34
	TOTAL	52,328,053.91	52,328,053.91

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 28

TREASURY CLEARANCE ACCOUNTS AS AT 31ST DECEMBER, 2017

S/N	CLEARANCE ACCOUNTS		CURRENT BALANCE
1	FAMUSA RESOURCES NIG. LTD	-	(10,808,665.41)
2	EDUCATION LEVY	-	(2,777.78)
3	PAY-AS-YOU-EARN (NON-PUBLIC SECTOR)	-	(247,990.38)
4	AIRPORT / HAJJ OPERATION PROCEEDS	-	(32,500.00)
5	VEHICLE LOAN REPAYMENTS	-	(9,426,492.83)
6	HOUSING LOAN REPAYMENT	-	1,414,936.30
7	REPAYMENT OF MOTORCYCLE LOAN	-	(6,969,753.30)
8	REPAYMENT OF BICYCLE LOAN	-	(1,658,226.29)
9	REPAYMENT OF SUNDRY LOANS	-	(328,916.63)
10	REFUND OF OVERPAYMENTS	-	(37,361.72)
11	REFUND SUNDRIES	-	(298,082.00)
12	OTHER DEDUCTIONS FROM SALARY	-	(5,422,991.95)
13	ABSENTEISM	-	(440,557.70)
14	APC DEDUCTIONS	-	(162,194.63)
15	COURT ORDER	-	(27,000.00)
16	CPS	-	(21,940,793.28)
17	DEBT ROCOVERY FROM STAFF	-	(2,405,193.06)
18	EMBLEM APPEAL	-	(340,000.00)
19	FERTILIZER LOAN	-	(17,166.66)
20	INTERNAL SOFT LOAN TO STAFF	-	(83,764,598.49)
21	INUWA H/ESTATE	-	(114,443.88)
22	MORTAGAGE/SAVINGS & LOANS	-	(12,898,817.16)
23	NHF	-	(1,384,416.64)
24	SOCIAL SECURITY SUPPORT	-	(679,000.00)
25	TRICYCLE LOAN	-	(15,482,852.03)
26	TRICYCLE LOANS	-	(12,522,937.19)
	TOTAL	-	(185,998,792.71)

Payments			
27	000R00 NET PAY REVERSALS	-	(51,271,258.24)
		-	
28	12010 SSG OFFICE ADM AND FINANCE NET PAY		(144,958.07)
		-	
29	14140 MANPOWER DEVELOPEMENT INSTITUTE NET PAY		(30,000.00)
30	15000 MINISTRY OF FINANCE. NET PAY	-	(1,468,252.86)
		-	
31	15100 OFFICE THE ACCOUNTANT GENRAL CRFC		(2,718,824.63)
		-	
32	15105 OFFICE OF ACCOUNTANT GENERAL NET PAY		(1,041,365.80)
		-	
33	15200 BOARD OF INTERNAL REVENUE NET PAY		(3,251,852.95)
		-	
34	15210 OFFICE OF THE CHAIRMAN BOARD OF INT REV CRFC		(3,434,478.21)
		-	
35	18000 MINISTRY OF LOCAL GOVERNMENT NET PAY		(73,507.64)
		-	
36	19120 FARMERS AND HERDSMAN BOARD		(3,722,447.15)
		-	
37	19750 AGRIC FACILITIES (JASCO) NET PAY		(180,000.00)
		-	
38	21000 MINISTRY OF COMMERCE.NET PAY		(1,707,551.42)
		-	
39	21220 JIGAWA TOURISM BOARD NET PAY		(1,361,858.97)
		-	
40	21230 MINERAL RESOURCES AGENCY NET PAY		(138,628.02)
		-	
41	22206 BAMAINA ACADEMY NET PAY ACCOUNT		(5,328,532.70)
		-	
42	22250 JIGAWA STATE PLOYTECHNIC NET PAY		(132,994.68)
		-	
43	22250 SALARY ACCOUNT NEFT IN AND OUT		(5,841,752.10)
		-	
44	22260 COLLAGE OF ISLAMIC &LEGAL STUDIES NET PAY		(269,510.96)
		-	
45	22300 AGENCY FOR MASS EDUCATION NET PAY		(1,857,830.62)
		-	
46	22310 STATE LIBRARY BOARD NET PAY		(34,628.16)

47	22320 NOMADIC EDUCATION AGENCY NET PAY	-	(562,349.62)
48	23000 MINISTRY OF SPECIAL DUTIES NET PAY	-	(6,361,830.42)
49	24000 MINISTRY OF HEALTH NET PAY	-	(3,961,288.99)
50	24100 SCHOOL OF NURSING NET PAY	-	(12,564,829.44)
51	24110 SCHOOL OF HEALTH TECHNOLOGY NET PAY	-	(9,516,728.52)
52	24115 RASHEED SHOKONI SPECIALIST HOSPITAL NET PAY	-	(542,643.20)
53	24220 BABURA GENERAL NET PAY	-	(7,481,191.45)
54	24290 HADEJIA TBL NETPAY	-	(3,479,724.61)
55	24320 K/HAUSA GENERAL NETPAY	-	(2,259,005.50)
56	24330 KAZAURE GENERAL NETPAY	-	(705,298.18)
57	24340 KAZAURE PSYCHIATRIC NETPAY	-	(2,215,656.58)
58	25000 MINISTRY OF INFOMATION NET PAY	-	(4,673,263.60)
59	25110 JIGAWA STATE POEPL E CONGRESS NET PAY	-	(413,996.60)
60	28200 NET PAY JIGAP	-	(1,530,383.41)
61	31000 MINISTRY OF WORKS NET PAY	-	(6,234,831.22)
62	31200 S.E.B NET PAY	-	(953,033.44)
63	31210 SEMA NET PAY	-	(478,282.20)
64	31220 JIRMA NET PAY CONTROL ACCOUNT	-	(448,787.81)
65	32000 OFFICE OF AUDITOR GENERAL STATE NET PAY	-	(6,932,897.15)
66	32100 OFFICCE OF THE AUDITOR GENERAL CRFC NET PAY	-	(2,482,500.17)
67	32100 OFFICCE OF THE AUDITOR GENERAL CRFC NET PAY	-	(15,496,366.56)
68	33100 OFFICE OF THE AUDITOR GENERAL LOCAL GOVT.	-	(4,574,995.67)
69	34000 CIVIL SERVICE COMMISSION NET PAY	-	(8,800,210.90)
70	34100 CHAIRMAN & MEMBERS,CSC	-	(8,632,440.60)

71	35000 LOCAL GOVT SERVICE COMM. NET PAY	-	(11,053,707.72)
72	35100 CHAIRMAN AND MEMBERS LGSC CRFC	-	(9,989,366.26)
73	36000 SIEC NET PAY	-	(14,844,355.75)
74	36100 SIEC MEMBERS CRFC	-	(14,257,938.01)
75	37100 JUDICIAL SERVICE COMMISSION CRFC NET PAY	-	(18,104,672.24)
76	37100 JUDICIAL SERVICE COMMISSION NET PAY	-	(10,618,431.22)
77	37120 HIGH COURT NET PAY	-	(3,018,654.32)
78	37130 SHARIA COURT CRFC NET PAY	-	(13,485,626.48)
79	37130 SHARIA COURT NET PAY	-	(8,020,117.99)
80	38000 HOUSE OF ASSEMBLY NET PAY	-	(75,650,649.99)
81	39000 NET PAY GUNDUMA HEALTH DIRECTORATE	-	(21,117,187.56)
82	39020 PHC TAURA NET PAY	-	(35,641.61)
83	39030 PHC KIYAWA NET PAY	-	(7,940,146.27)
84	39050 PHC BASIRKA NET PAY	-	(4,887,104.51)
85	39050 PHC GALAMBI NET PAY	-	(2,710,260.38)
86	39050 PHC GWARAM NET PAY	-	(9,438,570.03)
87	39060 PHC RONI NET PAY	-	(6,367,951.38)
88	39080 GUMEL GENERAL HOSPITAL NET PAY	-	(1,456,667.10)
89	39080 PHCMAIGATARI NET PAY	-	(7,284,108.56)
90	COLLEGE OF NURSING AND MIDWIFERY BIRNIN KUDU	-	(7,304,327.80)
	SUB TOTAL	-	(442,898,254.20)
	GRAND TOTAL		(628,897,046.91)
	GRAND TOTAL		628,897,046.91

JIGAWA STATE FINANCIAL REPORT, 2017

Note to the Financial Statement No. 29 TRANSFER FROM CONSOLIDATED REVENUE FUND

S/N	MONTH	2017 ACTUAL RECEIPTS N
1	JANUARY	988,110,651.04
2	FEBRUARY	857,453,285.77
3	MARCH	3,894,093,494.54
4	APRIL	972,879,288.77
5	MAY	3,444,753,675.59
6	JUNE	2,790,671,675.69
7	JULY	3,709,387,955.91
8	AUGUST	2,105,969,256.93
9	SEPTEMBER	1,048,773,195.74
10	OCTOBER	2,608,743,926.89
11	NOVEMBER	3,713,833,953.68
12	DECEMBER	3,756,483,321.34
	SUB TOTAL	29,891,153,681.89

TRANSFER TO STATE & LOCAL GOVERNMENT JOINT PROJECT ACCOUNT

S/N	MONTH	2017 ACTUAL RECEIPTS N
1	AUGUST	150,000,000.00
2	SEPTEMBER	500,000,000.00
3	OCTOBER	250,000,000.00
4	NOVEMBER	250,000,000.00
5	DECEMBER	500,000,000.00
6	MOBILIZATION	1,470,112,881.06
	SUB TOTAL	3,120,112,881.06
	TOTAL TRANSFER FROM CONSOLIDATED REVENUE FUND	33,011,266,562.95