

RESPONSIBILITY FOR FINANCIAL STATEMENTS

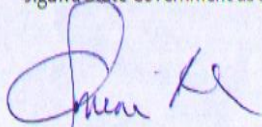
The Financial Statement has been prepared on Cash basis of accounting and in accordance with the provision of (Financial Control and Management) act 1958 as amended and compiled in accordance with the Jigawa state Financial Management Law of 2012. The Financial Statements comply with General Accepted Accounting Practice (GAAP).

The responsibility, for the integrity and objectivity of the financial statements, rest entirely with Government. To fulfill these accounting and reporting responsibility, the Accountant General is responsible for the establishing and maintenance of an adequate system of Internal Control, designed to provide reasonable assurance that the transaction recorded are within statutory authority and that also properly recorded the use of all Public Financial Resources by Jigawa state Government.

Effort were made to ensure that these Financial Statements reflect the Financial position of the Jigawa State Government as at 31st December, 2019 and its operation for the year ended on that date.

The Financial Statements were prepared using the International Public Sector Accounting Standards (IPSAS) Cash basis of accounting presentation and also comparative statements for transition to Accrual basis of accounting.

It is my singular honour therefore, stated that these Financial Statements reflects the true financial position of Jigawa State Government as at 31st December, 2019.



Aminu Sule CNA
Accountant General

JIGAWA STATE FINANCIAL REPORT, 2019
CASH FLOW STATEMENT
AS AT DECEMBER 31, 2019

NOTES	DESCRIPTION	2019 ACTUAL (JAN. - DEC) N	2018 ACTUAL (JAN. - DEC) N
	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	<u>In Flow (Reciepts)</u>		
1	Internally Generated revenue	8,042,342,791.62	9,682,227,406.62
2	Statutory Allocation	43,070,905,688.30	47,551,899,966.57
3	Value Added Tax	13,752,777,423.49	12,857,521,735.72
4	Special Release (Primary Education Financing)	6,581,430,274.56	15,557,511,076.10
5	Local Government 60% PHCDA Staff Cost	958,936,465.63	1,410,822,807.71
6	Other Miscellaneous Receipt From the Federation	6,317,971,343.40	17,438,241,529.45
7	Capital Grants, Contribution & Reimbursements	4,194,508,819.00	3,476,749,073.25
8	Other Capital Receipts	17,117,858,511.67	16,800,712,464.71
9	Other Receipts & Deposits with Government	-	369,158,715.55
	Total Receipts	100,036,731,317.67	125,144,844,775.68
	<u>Out Flow (Payments)</u>		
10	Personnel Cost	(26,258,329,746.51)	(38,483,902,947.83)
11	CRFC -Social Benefits	(2,151,164,286.99)	(2,083,800,059.19)
12	Consolidated Revenue Fund Charges [Other Charges]	(161,248,236.58)	(175,858,384.98)
13	Other Recurrent Cost [Over Head]	(17,683,197,602.80)	(17,275,405,713.35)
14	Grants and Contributions General	(590,730,911.22)	(545,315,472.41)
15	Miscellaneous	(610,332,310.29)	(812,011,255.39)
16	Others of General Nature	(590,730,911.22)	(67,605,239.25)
	Total Payments	(48,045,734,005.61)	(59,443,899,072.40)
A	Net Cash Flow from Operation Activities	51,990,997,312.06	65,700,945,703.28

	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
17	Purchase/Construction of Assets		
17.1	Administrative Sector	(2,477,704,641.22)	(2,368,152,527.26)
17.2	Economic Sector	(38,816,717,947.16)	(42,033,758,708.45)
17.3	Law & Justice	(122,330,516.00)	(122,737,629.08)
17.4	Social/Human Capital Development	(15,613,994,578.00)	(20,780,681,288.87)
B	Net Cash Flow from Investing Activities	(57,030,747,682.38)	(65,305,330,153.66)
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
18	Proceeds from Borrowing - Internal	-	2,728,941,871.21
19	Proceeds from Borrowing - External	1,042,919,467.54	1,860,566,261.49
20	Dividends Received/Proceed from Sales of Assets [Auction of Vehicles by OHOCS]	14,300,000.00	8,830,600.00
21	Public Debt Charges - (Repayment of Loans)	(3,662,667,243.80)	(3,169,669,937.95)
C	Net Cash Flow From Financing Activities	(2,605,447,776.26)	1,428,668,794.75
	Net Increase/(Decrease) in Cash & Its Equivalent (A+B+C)	(7,645,198,146.58)	1,824,284,344.37
	Cash & Its Equivalent at January 1st	21,973,347,023.18	20,149,062,678.81
	Cash & its Equivalent at December 31st	14,328,148,876.60	21,973,347,023.18

The Accompanied Notes are Integral Part of the Accounts

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF ASSETS AND LIABILITIES
AS AT DECEMBER 31, 2019

NOTES	DETAILS	2019 ACTUAL (JAN. - DEC) N	2018 ACTUAL (JAN. - DEC) N
	<u>ASSETS</u>		
A	<u>Liquid Assets</u>		
22	Cash	5,774,743,589.51	6,464,631,057.33
23	Bank	8,474,357,386.59	14,548,524,536.19
24	Other Cash Holdings [Short Term Loans]	79,047,900.50	960,191,429.66
	SubTotal Liquid Assets	14,328,148,876.60	21,973,347,023.18
B	<u>Investments</u>		
25	Ministry of Finance Incorporated	1,482,764,186.14	1,062,930,159.13
26	Investments in Government Owned Companies	3,196,745,354.95	3,408,745,354.95
27	Personal Advances	2,294,479,650.04	1,679,201,660.98
	SubTotal Investments	6,973,989,191.13	6,150,877,175.06
	TOTAL ASSETS (A+B)	21,302,138,067.73	28,124,224,198.24
	<u>LIABILITIES</u>		
C	<u>Public Funds</u>		
	Consolidated Revenue Fund	16,157,001,617.38	16,733,670,087.71
	Capital Development Fund	4,730,287,405.05	8,936,181,224.21
	Sub - Total	20,887,289,022.43	25,669,851,311.92
D	<u>Other Liabilities</u>		
30	Retention Accounts	414,849,045.30	982,975,536.38
28	Treasury Clearance Accounts (Outstanding Obligations, Including Suppliers and Contractors)	-	1,471,397,349.94
	Sub - Total	414,849,045.30	2,454,372,886.32
18	Internal Loans (Included in CDF)	-	-
19	External Loans (Included in CDF)	-	-
	TOTAL LIABILITIES [C+D]	21,302,138,067.73	28,124,224,198.24

The Accompanied Notes are Integral Part of the Accounts

JIGAWA STATE FINANCIAL REPORT, 2019

STATEMENT OF CONSOLIDATED REVENUE FUND

AS AT DECEMBER 31, 2019

NOTES	DESCRIPTION	2019 INITIAL ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUALS (JAN. - DEC.) N	INDEX %	VARIANCE N	2018 ACTUALS (JAN. - DEC.) N
A	OPENING BALANCE			16,733,670,087.71			9,910,993,840.67
1	ADD: VENUE (INCOME)						
1:1	TAX REVENUE	2,400,600,000	2,400,600,000	2,559,710,768.91	106.63	159,110,768.91	2,279,216,756.80
	Independent Revenue	2,366,600,000	2,366,600,000	2,529,027,772.71	106.86	162,427,772.71	2,252,867,691.36
	Withholding Tax -General	8,000,000	8,000,000	5,554,791.35	69.43	(2,445,208.65)	4,619,493.04
	Direct Assessment -General	22,000,000	22,000,000	14,068,204.85	63.95	(7,931,795.15)	21,729,572.40
	Other Taxes	4,000,000	4,000,000	11,060,000.00	276.50	7,060,000.00	-
	NON-TAX REVENUE	7,204,330,000	7,204,330,000	5,482,632,022.71	76.10	(1,721,697,977.29)	7,403,010,649.82
1:2	Licenses General	47,340,000	47,340,000	30,100,400.00	63.58	(17,239,600.00)	333,089,450.00
1:3	Fees -Genera	1,368,983,000	1,368,983,000	1,116,796,875.04	81.58	(252,186,124.96)	1,372,216,125.32
1:4	Fines- General	8,100,000	8,100,000	9,591,290.06	118.41	1,491,290.06	9,094,946.00
1:5	Sales -General	547,635,000	547,635,000	373,087,497.08	68.13	(174,547,502.92)	353,492,566.55
1:6	Earnings	189,192,000	189,192,000	62,456,605.40	33.01	(126,735,394.60)	92,652,206.00
1:7	Rent On Government Buildings -General	32,000,000	32,000,000	16,411,773.08	51.29	(15,588,226.92)	78,980,140.63
1:8	Rent On Land & Others -General	150,000,000	150,000,000	60,790,524.97	40.53	(89,209,475.03)	113,380,305.32
1:9	Repayment & Refund [Loans and Advances] - General	1,058,080,000	1,058,080,000	1,228,461,015.60	116.10	170,381,015.60	1,657,441,699.65
1:10	Interest Earned -General	800,000,000	800,000,000	607,557,059.04	75.94	(192,442,940.96)	812,755,611.64
1:11	Reimbursements & Reimbursement	3,003,000,000	3,003,000,000	1,977,378,982.44	65.85	(1,025,621,017.56)	2,579,907,598.71
B	TOTAL for IGR	9,604,930,000	9,604,930,000	8,042,342,791.62	94.83	(1,562,587,208.38)	9,682,227,406.62
2	Statutory Allocation	39,125,000,000	39,125,000,000	43,070,905,688.30	110.09	3,945,905,688.30	47,551,899,966.57
3	Value Added Tax	12,512,000,000	12,512,000,000	13,752,777,423.49	109.92	1,240,777,423.49	12,857,521,735.72
4	Special Releases (primary Education Financing)	16,200,000,000	16,200,000,000	6,581,430,274.56	40.63	(9,618,569,725.44)	15,557,511,076.10
5	Local Government 60% Primary Health Care Development Agency Staff Cost	4,066,000,000	4,066,000,000	958,936,465.63	23.58	(3,107,063,534.37)	1,410,822,807.71
6	Other Miscellaneous Receipts From the Federation Account			6,317,971,343.40		6,317,971,343.40	17,438,241,529.45
C	Total for Other Revenue Sources	71,903,000,000	71,903,000,000	70,682,021,195.38	98.30	(1,220,978,804.62)	94,815,997,115.55
D	TOTAL REVENUE (B+C)	81,507,930,000	81,507,930,000	78,724,363,987.00	96.58	(2,783,566,013.00)	104,498,224,522.17

	<u>LESS: EXPENDITURE</u>					-	
10	Personnel Cost	40,596,272,000	40,592,703,000	26,258,329,746.51	64.69	(14,334,373,253.49)	37,026,384,625.36
11	Social Benefis	2,025,006,000	2,025,006,000	2,151,164,286.99	106.23	126,158,286.99	2,083,800,059.19
12	Consolidated Revenue Fund Charges [Other Charges]	640,000,000	640,000,000	161,248,236.58	25.20	(478,751,763.42)	175,858,384.98
13	Other Recurrent Cost [Over Head Cost]	22,255,199,000	22,646,779,000	17,683,197,602.80	78.08	(4,963,581,397.20)	17,275,405,713.35
21	Public Debt Charges [Loan Repayments]	5,355,000,000	5,355,000,000	2,976,957,741.06	55.59	(2,378,042,258.94)	3,169,669,937.95
14	Grants and Contributions General	461,800,000	461,800,000	450,217,258.70	97.49	(11,582,741.30)	545,315,472.41
15	Miscellaneous Expenses	636,141,971	636,141,971	610,332,310.29	95.94	(25,809,661.00)	812,011,255.39
16	Others of General Nature	610,000,000	610,000,000	590,730,911.22	96.84	(19,269,088.78)	67,605,239.25
E	TOTAL EXPENDITURE	71,969,418,971	72,357,429,971	50,882,178,094.15	70.32	(21,475,251,877)	62,613,569,010
F	OPERATING BALANCE (A+D-E)	9,538,511,029	9,150,500,029	44,575,855,980.56		18,691,685,864.14	51,795,649,352.49
	APPROPRIATIONS/TRANSFERS					-	
G	Capital Development Fund	16,160,000,000	16,160,000,000	28,418,854,363.18	175.86	12,258,854,363.18	35,061,979,264.78
	Total Transfers		16,160,000,000	28,418,854,363.18	175.86	12,258,854,363.18	35,061,979,264.78
H	CLOSING BALANCE (F-G)	(6,621,488,971)	(7,009,499,971)	16,157,001,617.38		6,432,831,501	16,733,670,088

The Accompanied Notes are Integral Part of the Accounts

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF CAPITAL DEVELOPMENT FUND
AS AT DECEMBER 31, 2019

NOTES	DESCRIPTION	2019 INITIAL ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUALS (JAN. - DEC.) N	INDEX %	VARIANCE N	2018 ACTUALS (JAN. - DEC.) N
A	OPENING BALANCE			10,986,893,926.04			16,363,275,144.26
	ADD: CAPITAL RECEIPTS						
7	Capital Grants, Contributions & Reimbursements	2,644,500,000	2,644,500,000	4,194,508,819.00	158.61	1,550,008,819.00	3,476,749,073.25
8	Other Capital Receipts	31,087,000,000	31,087,000,000	17,117,858,511.67	55.06	(13,969,141,488.33)	16,800,712,464.71
18	Internal Loans	1,300,000,000	1,300,000,000		-	(1,300,000,000.00)	2,728,941,871.21
19	External Loans	3,500,000,000	3,500,000,000	1,042,919,467.54	29.80	(2,457,080,532.46)	1,860,566,261.49
29	Transfer from Consolidated Revenue Fund	16,160,000,000	16,160,000,000	28,418,854,363.18	175.86	12,258,854,363.18	35,061,979,264.78
B	TOTAL CAPITAL RECEIPTS	54,691,500,000	54,691,500,000	50,774,141,161.39	92.84	(3,917,358,838.61)	59,928,948,935.44
	LESS: CAPITAL EXPENDITURE						
17.1	General Administrative Services & Programmes	3,440,000,000	3,440,000,000	2,477,704,641.22	72.03	962,295,358.78	2,368,152,527.26
17.2	Economic Development Programmes	44,510,500,000	44,510,500,000	38,816,717,947.16	87.21	5,693,782,052.84	42,033,758,708.45
17.3	Law & Justice	594,000,000	594,000,000	122,330,516.00	20.59	471,669,484.00	122,737,629.08
17.4	Social/Human Development Programmes	27,990,500,000	27,990,500,000	15,613,994,578.00	55.78	12,376,505,422.00	20,780,681,288.87
C	TOTAL EXPENDITURE	76,535,000,000	76,535,000,000	57,030,747,682.38	74.52	19,504,252,318	65,305,330,153.66
D	CLOSING BALANCE (A+B-C)			4,730,287,405.05			10,986,893,926.04

The Accompanied Notes are Integral Part of the Accounts

JIGAWA STATE FINANCIAL REPORT, 2019

Notes to Financial Statement No. 1

STATEMENT OF INTERNALLY GENERATED REVENUE

ECONOMIC CODE	DESCRIPTION	2019 INITIAL ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL RECEIPTS (JAN. - DEC.) N	INDEX %	VARIANCE N	2018 ACTUAL RECEIPTS (JAN. - DEC.) N
	CONSOLIDATED	9,469,930,000	9,469,930,000	8,042,342,791.62	84.93	(1,427,587,208.38)	9,682,227,406.62
1201	TAX REVENUE	2,400,600,000	2,400,600,000	2,559,710,768.91	106.63	159,110,768.91	2,279,216,756.80
120101	Independent Revenue	2,366,600,000	2,366,600,000	2,529,027,772.71	106.86	162,427,772.71	2,252,867,691.36
120104	Withholding Tax -General	8,000,000	8,000,000	5,554,791.35	69.43	(2,445,208.65)	4,619,493.04
120105	Direct Assessment -General	22,000,000	22,000,000	14,068,204.85	63.95	(7,931,795.15)	21,729,572.40
120106	Other Taxes	4,000,000	4,000,000	11,060,000.00	276.50	7,060,000.00	-
1202	NON-TAX REVENUE	7,069,330,000.00	7,069,330,000.00	5,482,632,022.71	77.56	(1,586,697,977.29)	7,403,010,649.82
120201	Licenses General	47,340,000	47,340,000	30,100,400.00	63.58	(17,239,600.00)	333,089,450.00
120204	Fees -General	1,368,983,000	1,368,983,000	1,116,796,875.04	81.58	(252,186,124.96)	1,372,216,125.32
120205	Fines- General	8,100,000	8,100,000	9,591,290.06	118.41	1,491,290.06	9,094,946.00
120206	Sales -General	547,635,000	547,635,000	373,087,497.08	68.13	(174,547,502.92)	353,492,566.55
120207	Earnings	189,192,000	189,192,000	62,456,605.40	33.01	(126,735,394.60)	92,652,206.00
120208	Rent On Government Buildings - General	32,000,000	32,000,000	16,411,773.08	51.29	(15,588,226.92)	78,980,140.63
120209	Rent On Land & Others -General	15,000,000	15,000,000	60,790,524.97	405.27	45,790,524.97	113,380,305.32
120210	Repayment & Refund [Loans and Advances] -General	1,058,080,000	1,058,080,000	1,228,461,015.60	116.10	170,381,015.60	1,657,441,699.65
120212	Interest Earned -General	800,000,000	800,000,000	607,557,059.04	75.94	(192,442,940.96)	812,755,611.64
120213	Reimbursements & Reimburs.	3,003,000,000	3,003,000,000	1,977,378,982.44	65.85	(1,025,621,017.56)	2,579,907,598.71

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE No. 1:1 -TAX REVENUE

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES N	2019 ACTUAL RECEIPTS (JAN. - DEC.) N	INDEX %	VARIANCE N	2018 ACTUAL RECEIPTS (JAN. - DEC.) N
120101	Independent Revenue		2,666,300,000	2,529,027,772.71	94.85	(137,272,227.29)	2,252,867,691.36
12010101	Pay-as-you-earn (Public Sector)	Board of Internal Revenue	2,200,000,000	1,949,691,631.43	88.62	(250,308,368.57)	1,727,889,670.00
12010104	Stamp Duties And Penalties	Board of Internal Revenue	800,000	185,054.00	23.13	(614,946.00)	30,611,856.36
12010109	Other Services Taxes	Ministry of Works & Transport	500,000	1,180,000.00	236.00	680,000.00	-
12010109	Other Services Taxes	Fire Service Directorate	10t				-
12010109	Other Services Taxes	Ministry of Land, Housing, Urban & Regional Planning Development	10t				-
12010109	Other Services Taxes	Urban Development Board	10t				-
12010112	Pay-as-you-earn (Non-Public Sector)	Board of Internal Revenue	300,000,000	388,238,233.86	129.41	88,238,233.86	333,932,000.00
12010113	Withholding Tax On Bank Deposit	Board of Internal Revenue	65,000,000	58,473,707.85	89.96	(6,526,292.15)	66,808,126.00
12010114	Withholding Tax On Non-limited Liability Company/Contractors	Board of Internal Revenue	100,000,000	131,259,145.57	131.26	31,259,145.57	93,626,039.00
120104	Withholding Tax -General		8,000,000	5,554,791.35	69.43	(2,445,208.65)	4,619,493.04
12010401	Withholding Tax On Dividends	Board of Internal Revenue	3,000,000	2,091,878.50	69.73	(908,121.50)	2,400,139.96
12010402	Withholding Tax On Rents	Board of Internal Revenue	5,000,000	3,462,912.85	69.26	(1,537,087.15)	2,219,353.08
120105	Direct Assessment		22,000,000	14,068,204.85	63.95	(7,931,795.15)	21,729,572.40
12010501	Direct Assessment Tax	Board of Internal Revenue	22,000,000	14,068,204.85	63.95	(7,931,795.15)	21,729,572.40
120106	Other Taxes		4,000,000	11,060,000.00	276.50	7,060,000.00	-
12010601	Property Tax	Ministry of Land, Housing, Urban & Regional Planning Development	2,000,000	-	0.00	(2,000,000.00)	-
12010603	Development Levy	Ministry of Land, Housing, Urban & Regional Planning Development	2,000,000	11,060,000.00	553.00	9,060,000.00	-

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 1:2 LICENSES GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	2018 REVISED ESTIMATES N	2018 ACTUAL RECEIPTS (JAN. - DEC.) N	INDEX %	VARIANCE N	2018 ACTUAL RECEIPTS (JAN. - DEC.) N
120201	Licenses		47,340,000	30,100,400.00	63.58	(17,239,600.00)	333,089,450.00
12020109	Registration of voluntary Organisations	Ministry of Commerce, Industry and Co-operatives	1,500,000	180,000.00	12.00	(1,320,000.00)	978,000.00
12020109	Registration of voluntary Organisations	MINISTRY of Women Affairs & Social Development	20,000	15,000.00	75.00	(5,000.00)	
12020109	Registration of voluntary Organisations	Ministry of Information, Youth, Sports and Culture	50,000	60,000.00	120.00	10,000.00	
12020109	Registration of voluntary Organisations	Ministry For Local Government	300,000		0.00	(300,000.00)	
12020119	Fishing Permit	Ministry of Agriculture & Natural Resources	50,000		0.00	(50,000.00)	-
12020130	Cinematography Licenses	Ministry of Information, Youth, Sports and Culture				-	
12020132	Motor Vehicle License	Board of Internal Revenue	22,000,000	16,222,000.00	73.74	(5,778,000.00)	110,252,000.00
12020133	Drivers' Licenses	Board of Internal Revenue	10,000,000	11,448,000.00	114.48	1,448,000.00	218,245,200.00
12020100	Driving Test Certificate	NA				-	
12020135	Private Schools Licenses	Ministry of Education Science & Technology	600,000	830,000.00	138.33	230,000.00	65,000.00
12020137	Trade Permit Licenses	Ministry of Commerce, Industry and Co-operatives	10†	10,000.00			1,869,800.00
12020141	Hides & Skins Buyers Licenses	Ministry of Agriculture & Natural Resources	200,000	187,000.00	93.50	(13,000.00)	31,000.00
12020144	Animals Import Permit	Ministry of Agriculture & Natural Resources	220,000		0.00	(220,000.00)	-
12020145	License Renewal of Private Hospitals/Clinics	Ministry of Health	250,000		0.00	(250,000.00)	-
12020146	Fire Safety Licenses	Fire Service Directorate	1,000,000	405,000.00	40.50	(595,000.00)	819,500.00
12020147	Licenses Of Hotels and Restaurants	Ministry of Commerce, Industry and Co-operatives	100,000		0.00	(100,000.00)	-
12020149	Communication Equipment Installation Permit	Board of Internal Revenue	10,000,000		0.00	(10,000,000.00)	-
12020150	Hides & Skin Export Permit Licenses	Ministry of Agriculture & Natural Resources					-
12020154	Inspection Fees Stores	Ministry of Agriculture & Natural Resources	50,000		0.00	(50,000.00)	
12020154	Inspection Fees Stores	Jigawa State Environmental Protection Authority [JISEPA]	1,000,000	743,400.00	74.34	(256,600.00)	828,950.00

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 1:3 FEES GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES N	2019 ACTUAL RECEIPTS (JAN. - DEC.) N	INDEX %	VARIANCE N	2018 ACTUAL RECEIPTS (JAN. - DEC.) N
120204	Fees -General		1,368,983,000	1,116,796,875.04	81.58	(252,186,124.96)	1,372,216,125.32
12020400	unspecified Fee	NA					
12020400	Betterment Fee	NA					
12020400	Land use Fee	NA					
12020400	Pulic Collection Fee	NA					
12020401	Court Fees	Sharia Court of Appeal					-
12020402	Miscellaneous Road Traffic Regulation Fees	Board of Internal Revenue	200,000		0.00	(200,000.00)	1,216,000.32
12020403	Earnings from Contract/Program me	Jigawa State Agricultural Research Institute					920,000.00
12020415	Trade Testing Fees	Ministry of Works & Transport	10,000,000	149,400.00	1.49	(9,850,600.00)	210,200.00
12020417	Contract Regstration Fees	Due Process & Projects Monitoring Bureau	1,500,000	157,500.00	10.50	(1,342,500.00)	1,874,500.00
12020420	Pilgrims Welfare Fees	Pilgrims Welfare Board	3,500,000	222,297.40	6.35	(3,277,702.60)	23,500,288.00
12020426	Court Surmmons Fees	High Court of Justice	800,000	3,633,541.31	454.19	2,833,541.31	
12020426	Court Surmmons Fees	Sharia Court of Appeal	5,000,000		0.00	(5,000,000.00)	3,228,877.00
12020427	Tender Fees	Government House	100,000		0.00	(100,000.00)	
12020427	Tender Fees	Administration & Finance Directorate	500,000		0.00	(500,000.00)	
12020427	Tender Fees	Council Affairs Directorate	12,000,000	13,235,412.25	110.30	1,235,412.25	
12020427	Tender Fees	Office of the Head of Civil Service	50,000	50,000.00	100.00	-	

12020427	Tender Fees	Manpower Development Institute	500,000		0.00	(500,000.00)	
12020427	Tender Fees	Office of the Auditor General	500,000		0.00	(500,000.00)	
12020427	Tender Fees	Local Government Service Commission				-	
12020427	Tender Fees	Ministry of Agriculture & Natural Resources	500,000		0.00	(500,000.00)	
12020427	Tender Fees	Budget & Economic Planning Directorate	500,000		0.00	(500,000.00)	
12020427	Tender Fees	Ministry of Commerce, Industry and Co-operatives	500,000		0.00	(500,000.00)	
12020427	Tender Fees	Mineral Resources Development Agency	50,000		0.00	(50,000.00)	
12020427	Tender Fees	Directorate of Economic Empowerment	1,000,000	75,354,000.00	7535.40	74,354,000.00	
12020427	Tender Fees	Ministry of Works & Transport	5,000,000	1,697,100.00	33.94	(3,302,900.00)	
12020427	Tender Fees	Rural Electricity Board	400,000		0.00	(400,000.00)	
12020427	Tender Fees	Ministry of Water Resources	200,000		0.00	(200,000.00)	
12020427	Tender Fees	Rural Water Supply & Sanitation Agency	15,000,000		0.00	(15,000,000.00)	
12020427	Tender Fees	Small Town Water Supply Agency	1,400,000		0.00	(1,400,000.00)	
12020427	Tender Fees	Ministry of Land, Housing, Urban & Regional Planning Development	200,000		0.00	(200,000.00)	
12020427	Tender Fees	Dutse Capital Development Agency	2,000,000		0.00	(2,000,000.00)	
12020427	Tender Fees	High Court of Justice	200,000		0.00	(200,000.00)	
12020427	Tender Fees	Sharia Court of Appeal	500,000		0.00	(500,000.00)	
12020427	Tender Fees	MINISTRY of Women Affairs & Social Development	100,000		0.00	(100,000.00)	
12020427	Tender Fees	Ministry of Education Science & Technology	3,750,000	2,590,000.00	69.07	(1,160,000.00)	

12020427	Tender Fees	State Universal Basic Education Board	29,000,000		0.00	(29,000,000.00)	46,129,486.00
12020427	Tender Fees	Library Board	10t				
12020427	Tender Fees	Agency for Mass Education	100,000		0.00	(100,000.00)	
12020427	Tender Fees	Nomadic Education Agency	1,000,000		0.00	(1,000,000.00)	
12020427	Tender Fees	Jigawa State Polytechnic	2,000,000	1,100,300.00	55.02	(899,700.00)	575,625.00
12020427	Tender Fees	Bilyaminu Usman Polytechnic Hadejia	3,000,000		0.00	(3,000,000.00)	
12020427	Tender Fees	Jigawa State College of Education	1,000,000	118,710.00	11.87	(881,290.00)	
12020427	Tender Fees	Sule Lamido University, K/Hausa	500,000	1,265,000.00	253.00	765,000.00	
12020427	Tender Fees	Science & Technical Education Board	800,000		0.00	(800,000.00)	
12020427	Tender Fees	Jigawa State College of Islamic Legal Studies	300,000		0.00	(300,000.00)	
12020427	Tender Fees	Institute of Information Technology	1,000,000	255,000.00	25.50	(745,000.00)	
12020427	Tender Fees	Islamic Education Board	250,000		0.00	(250,000.00)	
12020427	Tender Fees	Ministry of Health	3,000,000	114,000.00	3.80	(2,886,000.00)	
12020427	Tender Fees	Primary Health Care Development Agency	2,507,000		0.00	(2,507,000.00)	
12020427	Tender Fees	Ministry of Information, Youth, Sports and Culture	200,000		0.00	(200,000.00)	
12020427	Tender Fees	Ministry of Environment	500,000	198,000.00	39.60	(302,000.00)	
12020427	Tender Fees	Jigawa State Environmental Protection Authority [JISEPA]	200,000		0.00	(200,000.00)	
12020427	Tender Fees	Ministry For Local Government	200,000		0.00	(200,000.00)	
12020432	Pharmaceeutical Inspection Fees	Ministry of Health	800,000	880,000.00	110.00	80,000.00	

12020438	Survey/Planning/Building Fees	Ministry of Land, Housing, Urban & Regional Planning Development	3,000,000	2,261,116.70	75.37	(738,883.30)	1,958,000.00
12020441	Laboratory Fees	Jigawa State Agricultural Research Institute	50,000		0.00	(50,000.00)	
12020441	Laboratory Fees	Ministry of Works & Transport	2,000,000		0.00	(2,000,000.00)	32,238,611.00
12020441	Laboratory Fees	Babura General Hospital	1,500,000	2,667,753.00	177.85	1,167,753.00	
12020441	Laboratory Fees	Birnin kudu General Hospital	2,400,000	4,555,700.00	189.82	2,155,700.00	
12020441	Laboratory Fees	Birniwa General Hospital	2,000,000	3,115,085.00	155.75	1,115,085.00	
12020441	Laboratory Fees	Dutse General Hospital	3,500,000	4,004,519.50	114.41	504,519.50	
12020441	Laboratory Fees	Gumel General Hospital	1,500,000	3,539,430.00	235.96	2,039,430.00	
12020441	Laboratory Fees	Gwaram General Hospital	1,000,000	6,214,060.00	621.41	5,214,060.00	
12020441	Laboratory Fees	Hadejia General Hospital	2,400,000	11,035,911.28	459.83	8,635,911.28	
12020441	Laboratory Fees	Hadejia Tuberculosis and Leprosy Hospital	400,000		0.00	(400,000.00)	
12020441	Laboratory Fees	Jahun General Hospital	1,400,000	3,687,555.00	263.40	2,287,555.00	
12020441	Laboratory Fees	Kafin Hausa[Bulangu] Cottage Hospital	1,150,000	1,501,750.00	130.59	351,750.00	
12020441	Laboratory Fees	Kafin Hausa General Hospital	700,000	2,252,978.00	321.85	1,552,978.00	
12020441	Laboratory Fees	Kazaure General Hospital	1,350,000	9,225,040.00	683.34	7,875,040.00	
12020441	Laboratory Fees	Ringim General Hospital	750,000	6,214,060.00	828.54	5,464,060.00	
12020441	Laboratory Fees	Auyo Local Government PHCD Management Office	50,000		0.00	(50,000.00)	
12020441	Laboratory Fees	Babura Local Government PHCD Management Office	374,000		0.00	(374,000.00)	

12020441	Laboratory Fees	Birnin kudu Local Government PHCD Management Office	300,000		0.00	(300,000.00)	
12020441	Laboratory Fees	Birniwa Local Government PHCD Management Office	350,000		0.00	(350,000.00)	
12020441	Laboratory Fees	Buji Local Government PHCD Management Office	180,000		0.00	(180,000.00)	
12020441	Laboratory Fees	Dutse Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
12020441	Laboratory Fees	Gagarawa Local Government PHCD Management Office	120,000		0.00	(120,000.00)	
12020441	Laboratory Fees	Garki Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
12020441	Laboratory Fees	Gumel Local Government PHCD Management Office	300,000		0.00	(300,000.00)	
12020441	Laboratory Fees	Guril Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
12020441	Laboratory Fees	Gwaram Local Government PHCD Management Office	2,500,000		0.00	(2,500,000.00)	
12020441	Laboratory Fees	Gwiwa Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
12020441	Laboratory Fees	Hadejia Local Government PHCD Management Office	420,000		0.00	(420,000.00)	
12020441	Laboratory Fees	Jahun Local Government PHCD Management Office	450,000		0.00	(450,000.00)	
12020441	Laboratory Fees	Kafin Hausa Local Government PHCD Management Office	250,000		0.00	(250,000.00)	

12020441	Laboratory Fees	Kaugama Local Government PHCD Management Office	480,000		0.00	(480,000.00)	
12020441	Laboratory Fees	Kazaure Local Government PHCD Management Office	250,000		0.00	(250,000.00)	
12020441	Laboratory Fees	Kiri Kasamma Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
12020441	Laboratory Fees	Kiyawa Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
12020441	Laboratory Fees	Maigatari Local Government PHCD Management Office	300,000		0.00	(300,000.00)	
12020441	Laboratory Fees	Malam Madori Local Government PHCD Management Office	1,462,000		0.00	(1,462,000.00)	
12020441	Laboratory Fees	Miga Local Government PHCD Management Office	450,000		0.00	(450,000.00)	
12020441	Laboratory Fees	Ringim Local Government PHCD Management Office	200,000		0.00	(200,000.00)	
12020441	Laboratory Fees	Roni Local Government PHCD Management Office	200,000		0.00	(200,000.00)	
12020441	Laboratory Fees	Sule Tankarkar Local Government PHCD Management Office	170,000		0.00	(170,000.00)	
12020441	Laboratory Fees	Taura Local Government PHCD Management Office	170,000		0.00	(170,000.00)	
12020441	Laboratory Fees	Yankwashi Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
12020445	Change of Ownership Fees	Jigawa State Housing Authority	700,000		0.00	(700,000.00)	
12020446	Agricultural/Veterinary Services Fees	Ministry of Agriculture & Natural Resources	200,000		0.00	(200,000.00)	-

12020447	Lord Use Fees	Ministry of Agriculture & Natural Resources	700,000		0.00	(700,000.00)	-
12020447	Lord Use Fees	Ministry of Land, Housing, Urban & Regional Planning Development	10t				-
12020447	Lord Use Fees	Urban Development Board	2,000,000	5,700,000.00	285.00	3,700,000.00	-
12020448	Development Levies	Mineral Resources Development Agency	500,000		0.00	(500,000.00)	
12020448	Development Levies	Jigawa State Housing Authority	400,000	350,600.00	87.65	(49,400.00)	
12020448	Development Levies	Urban Development Board	5,000,000	8,700,000.00	174.00	3,700,000.00	308843604
12020448	Development Levies	Dutse Capital Development Agency	1,000,000		0.00	(1,000,000.00)	
12020449	Business/Trade Operating Fees	Ministry of Commerce, Industry and Co-operatives	3,000,000	1,203,000.00	40.10	(1,797,000.00)	-
12020449	Business/Trade Operating Fees	Sule Lamido University, K/Hausa	300,000	1,130,933.00	376.98	830,933.00	-
12020452	School/Tuition/Examination Fees	Jigawa State College of Education	96,000,000	37,962,200.00	39.54	(58,037,800.00)	
12020452	School/Tuition/Examination Fees	Sule Lamido University, K/Hausa	6,250,000	1,745,000.00	27.92	(4,505,000.00)	
12020452	School/Tuition/Examination Fees	Jigawa State College of Islamic Legal Studies	72,500,000	80,308,904.50	110.77	7,808,904.50	
12020452	School/Tuition/Examination Fees	Institute of Information Technology	105,000,000	60,134,828.00	57.27	(44,865,172.00)	273,660,911.00
12020452	School/Tuition/Examination Fees	Scholl of Health Technology	22,000,000	20,455,695.00	92.98	(1,544,305.00)	
12020453	Application Fees	Civil Service Commission	200,000	177,500.00	88.75	(22,500.00)	
12020453	Application Fees	State Universal Basic Education Board	850,000		0.00	(850,000.00)	
12020453	Application Fees	Jigawa State Polytechnic	9,000,000	6,149,196.67	68.32	(2,850,803.33)	
12020453	Application Fees	Science & Technical Education Board	100,000		0.00	(100,000.00)	
12020453	Application Fees	Jigawa State College of Islamic Legal Studies	7,200,000	13,329,505.00	185.13	6,129,505.00	14,083,955.00

12020455	School/Tuition/Examination/Examination Fees- Postgraduate	Jigawa State College of Education	9,000,000	8,946,580.00	99.41	(53,420.00)	
12020455	School/Tuition/Examination/Examination Fees- Postgraduate	Sule Lamido University, K/Hausa	100,000,000	107,668,892.00	107.67	7,668,892.00	
12020455	School/Tuition/Examination/Examination Fees- Postgraduate	Dutse Model/Capital School	100,000,000	97,990,848.21	97.99	(2,009,151.79)	162,343,981.00
12020455	School/Tuition/Examination/Examination Fees- Postgraduate	Institute of Information Technology	75,000,000	38,110,930.63	50.81	(36,889,069.37)	
12020455	School/Tuition/Examination/Examination Fees- Postgraduate	Ministry of Health	50,000		0.00	(50,000.00)	
12020455	School/Tuition/Examination/Examination Fees- Postgraduate	School of Nursing Birnin Kudu	3,000,000	23,158,605.00	771.95	20,158,605.00	
12020455	School/Tuition/Examination/Examination Fees- Postgraduate	School of Nursing Hadejia		5,347,084.00			
12020456	School/Tuition/Registration/Examination Fees	Ministry of Education Science & Technology	10t				
12020456	School/Tuition/Registration/Examination Fees	Jigawa State Polytechnic	89,000,000	81,010,503.33	91.02	(7,989,496.67)	
12020456	School/Tuition/Registration/Examination Fees	Bilyaminu Usman Polytechnic Hadejia	55,000,000	17,150,460.50	31.18	(37,849,539.50)	46,691,117.00
12020456	School/Tuition/Registration/Examination Fees	School of Widwifery Birnin kudu	13,480,000	20,353,526.20	150.99	6,873,526.20	

12020462	Publication Fees	Ministry of Land, Housing, Urban & Regional Planning Development	1,200,000	856,200.00	71.35	(343,800.00)	-
12020460	Buildinf plan approval fees	Ministry of Land, Housing, Urban & Regional Planning Development	1,500,000	168,000.00	11.20	(1,332,000.00)	-
12020461	Title transfer fees	Ministry of Land, Housing, Urban & Regional Planning Development	100,000	1,420,000.00	1420.00	1,320,000.00	-
12020464	Hospital Services Charges	Jahun General Hospital		285,300.00		285,300.00	
12020464	Hospital Services Charges	Babura General Hospital	500,000	1,325,429.00	265.09	825,429.00	30,492,253.00
12020464	Hospital Services Charges	Birnin kudu General Hospital	2,400,000		0.00	(2,400,000.00)	
12020464	Hospital Services Charges	Birniwa General Hospital	500,000	300,450.00	60.09	(199,550.00)	
12020464	Hospital Services Charges	Dutse General Hospital	2,500,000	4,156,168.00	166.25	1,656,168.00	
12020464	Hospital Services Charges	Gumel General Hospital	500,000		0.00	(500,000.00)	
12020464	Hospital Services Charges	Gwaram General Hospital	1,500,000	4,317,020.00	287.80	2,817,020.00	
12020464	Hospital Services Charges	Hadejia General Hospital	1,600,000	4,811,720.00	300.73	3,211,720.00	
12020464	Hospital Services Charges	Hadejia Tuberclousis and Leprosy Hospital				-	
12020464	Hospital Services Charges	Jahun General Hospital	1,200,000	8,459,890.00	704.99	7,259,890.00	
12020464	Hospital Services Charges	Kafin Hausa[Bulangu] Cottage Hospital	1,250,000	1,888,300.00	151.06	638,300.00	
12020464	Hospital Services Charges	Kafin Hausa General Hospital	1,000,000	886,690.00	88.67	(113,310.00)	
12020464	Hospital Services Charges	Kazaure General Hospital	2,150,000	3,145,206.00	146.29	995,206.00	
12020464	Hospital Services Charges	Kazaure Psychiatric Hospital	100,000	50,600.00	50.60	(49,400.00)	

12020464	Hospital Services Charges	Ringim General Hospital	2,200,000	11,073,830.00	503.36	8,873,830.00	
12020467	Training Fees	Manpower Development Institute	10,000,000		0.00	(10,000,000.00)	-
12020467	Training Fees	Bilyaminu Usman Polytechnic Hadejia					-
12020469	Vaccination Charges	Ministry of Agriculture & Natural Resources					-
12020469	Vaccination Charges	Farmers & Herdsmen Board	600,000		0.00	(600,000.00)	-
12020470	Hide and Skin Inspection	Ministry of Agriculture & Natural Resources	50,000		0.00	(50,000.00)	-
12020471	Private Schools Registration	Ministry of Education Science & Technology	500,000	830,000.00	166.00	330,000.00	-
12020472	Certificates of Road Worthiness	Ministry of Works & Transport	4,000,000	1,150,000.00	28.75	(2,850,000.00)	2,809,500.00
12020473	Non Refundable Land Application Fees	Ministry of Land, Housing, Urban & Regional Planning Development	3,000,000	2,520,100.00	84.00	(479,900.00)	4,268,200.00
12020474	High Ways Fees	Ministry of Works & Transport	4,000,000	460,000.00	11.50	(3,540,000.00)	-
12020475	Heavy Duty Permit	Ministry of Works & Transport	2,500,000		0.00	(2,500,000.00)	-
12020476	Vehicles Inspection	Ministry of Works & Transport	200,000		0.00	(200,000.00)	-
12020477	Registration of Audit & Acconuting Firms	Office of the Auditor General	450,000	360,000.00	80.00	(90,000.00)	310,000.00
12020479	Motor Vehicle/Taxi/Motor cycle Registration Fees	Board of Internal Revenue	2,000,000	220,000.00	11.00	(1,780,000.00)	450,600.00
12020479	Motor Vehicle/Taxi/Motor cycle Registration Fees	Ministry of Works & Transport	10t				
12020482	Women Co-operative Development Fees	MINISTRY of Women Affairs & Social Development	20,000		0.00	(20,000.00)	-

12020483	Certificate of Occupancy	Ministry of Land, Housing, Urban & Regional Planning Development	100,000,000	398,207.79	0.40	(99,601,792.21)	103,211,100.00
12020484	Registration of Private Medical Institutions	Ministry of Health	700,000	170,000.00	24.29	(530,000.00)	485,000.00
12020485	Consultancy Service Fees	Jigawa Agricultural Reseach Institute	200,000		0.00	(200,000.00)	
12020485	Consultancy Service Fees	Bilyaminu Usman Polytechnic Hadejia	9,000,000	2,578,135.00	28.65	(6,421,865.00)	5,110,375.00
12020485	Consultancy Service Fees	Institute of Information Technology	20,000,000	811,150.00	4.06	(19,188,850.00)	
12020487	Layout Designation Fees	Urban Development Board	1,500,000	3,200,000.00	213.33	1,700,000.00	3,000,000.00
12020491	Water Legalisation Fees	Small Town Water Supply Agency	9,000,000		0.00	(9,000,000.00)	2,743,292.00
12020492	Water Charges	Jigawa State Water Board	23,000,000		0.00	(23,000,000.00)	10,830,000.00
12020493	Auto-Mechanic Registration Fees	Board of Internal Revenue	1,000,000	17,934,614.50	1793.46	16,934,614.50	-
12020494	Annual Communication Equipment Installation Fees	Board of Internal Revenue	10,000,000	83,000.00	0.83	(9,917,000.00)	-
12020495	Passenger Manifest and Way Bill Charges	Board of Internal Revenue	3,000,000	808,000.00	26.93	(2,192,000.00)	1,239,000.00
12020497	Vetting of Contract Agreement	Ministry of Justice	219,000,000	243,748,853.27	111.30	24,748,853.27	289,791,650.00
12020498	Meat Inspection Fees	Ministry of Agriculture & Natural Resources					-
12020499	Slaughter Stock Fees	Ministry of Agriculture & Natural Resources	200,000		0.00	(200,000.00)	-

JIGAWA STATE FINANCIAL REPORT, 2019

STATEMENT OF INTERNALLY GENERATED REVENUE

NOTE NO. 1:4 FINES GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES N	2019 ACTUAL RECEIPTS (JAN. - DEC.) N	INDEX %	VARIANCE N	2018 ACTUAL RECEIPTS (JAN. - DEC.) N
120205	Fines -General		8,100,000	9,591,290.06	118.41	1,491,290.06	9,094,946.00
12020501	Fines/Penalties	Sule Lamido University, K/Hausa	100,000	218,010.00	218.01	(118,010)	-
12020502	Court Fines	High Court of Justice	8,000,000	9,373,280.06	117.17	(1,373,280)	9,094,946.00

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 1:5 SALES GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES N	2019 ACTUAL RECEIPTS (JAN. - DEC.) N	INDEX %	VARIANCE N	2018 ACTUAL RECEIPTS (JAN. - DEC.) N
120206	Sales -General		547,635,000	373,087,497.08	68.13	(174,547,502.92)	353,492,566.55
12020601	Sales of Journals & Publications	Budget & Economic Planning Directorate	50,000		0.00	(50,000.00)	-
12020601	Sales of Journals & Publications	Jigawa State College of Education					-
12020601	Sales of Journals & Publications	Sule Lamido University, K/Hausa	300,000	1,184,180.00	394.73	884,180.00	-
12020601	Sales of Journals & Publications	Ministry of Information, Youth, Sports and Culture	10t				-
12020603	Sales Of Cards	Directorate of Salary and Pension Administration	30,000		0.00	(30,000.00)	
12020603	Sales Of Cards	Sule Lamido University, K/Hausa	100,000		0.00	(100,000.00)	
12020603	Sales Of Cards	Babura General Hospital	1,000,000	75,050.00	7.51	(924,950.00)	
12020603	Sales Of Cards	Birnin kudu General Hospital	3,600,000	2,259,020.00	62.75	(1,340,980.00)	
12020603	Sales Of Cards	Birniwa General Hospital	2,000,000	750,000.00	37.50	(1,250,000.00)	
12020603	Sales Of Cards	Dutse General Hospital	3,000,000	1,337,035.00	44.57	(1,662,965.00)	
12020603	Sales Of Cards	Gumel General Hospital	1,000,000	293,280.00	29.33	(706,720.00)	
12020603	Sales Of Cards	Gwaram General Hospital	2,000,000	2,126,500.00	106.33	126,500.00	
12020603	Sales Of Cards	Hadejia General Hospital	3,000,000	3,041,068.00	101.37	41,068.00	
12020603	Sales Of Cards	Hadejia Tuberculosis and Leprosy Hospital	300,000		0.00	(300,000.00)	
12020603	Sales Of Cards	Jahun General Hospital	800,000	1,063,530.00	132.94	263,530.00	
12020603	Sales Of Cards	Kafin Hausa[Bulangu] Cottage Hospital	500,000	1,074,000.00	214.80	574,000.00	
12020603	Sales Of Cards	Kafin Hausa General Hospital	750,000	190,860.00	25.45	(559,140.00)	
12020603	Sales Of Cards	Kazaure General Hospital	500,000	5,212,139.00	1042.43	4,712,139.00	

12020603	Sales Of Cards	Kazaure Psychiatric Hospital	150,000		0.00	(150,000.00)	
12020603	Sales Of Cards	Ringim General Hospital	750,000	1,141,820.00	152.24	391,820.00	
12020603	Sales Of Cards	Auyo Local Government PHCD Management Office	230,000		0.00	(230,000.00)	
12020603	Sales Of Cards	Babura Local Government PHCD Management Office	200,000		0.00	(200,000.00)	
12020603	Sales Of Cards	Birnin kudu Local Government PHCD Management Office	110,000		0.00	(110,000.00)	
12020603	Sales Of Cards	Birniwa Local Government PHCD Management Office	400,000		0.00	(400,000.00)	
12020603	Sales Of Cards	Buji Local Government PHCD Management Office	340,000		0.00	(340,000.00)	
12020603	Sales Of Cards	Dutse Local Government PHCD Management Office	120,000		0.00	(120,000.00)	
12020603	Sales Of Cards	Gagarawa Local Government PHCD Management Office	284,000		0.00	(284,000.00)	
12020603	Sales Of Cards	Garki Local Government PHCD Management Office	100,000		0.00	(100,000.00)	
12020603	Sales Of Cards	Gumel Local Government PHCD Management Office	100,000		0.00	(100,000.00)	
12020603	Sales Of Cards	Guril Local Government PHCD Management Office	50,000		0.00	(50,000.00)	
12020603	Sales Of Cards	Gwaram Local Government PHCD Management Office	500,000		0.00	(500,000.00)	
12020603	Sales Of Cards	Gwiwa Local Government PHCD Management Office	100,000		0.00	(100,000.00)	
12020603	Sales Of Cards	Hadejia Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
12020603	Sales Of Cards	Jahun Local Government PHCD Management Office	300,000		0.00	(300,000.00)	
12020603	Sales Of Cards	Kafin Hausa Local Government PHCD Management Office	200,000		0.00	(200,000.00)	
12020603	Sales Of Cards	Kaugama Local Government PHCD Management Office	210,000		0.00	(210,000.00)	
12020603	Sales Of Cards	Kazaure Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
12020603	Sales Of Cards	Kiri Kasamma Local Government PHCD Management Office	100,000		0.00	(100,000.00)	
12020603	Sales Of Cards	Kiyawa Local Government PHCD Management Office	200,000		0.00	(200,000.00)	
12020603	Sales Of Cards	Maigatari Local Government PHCD Management Office	150,000		0.00	(150,000.00)	

12020603	Sales Of Cards	Malam Madori Local Government PHCD Management Office	85,000		0.00	(85,000.00)	
12020603	Sales Of Cards	Miga Local Government PHCD Management Office	300,000		0.00	(300,000.00)	
12020603	Sales Of Cards	Ringim Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
12020603	Sales Of Cards	Roni Local Government PHCD Management Office	100,000		0.00	(100,000.00)	
12020603	Sales Of Cards	Sule Tankarkar Local Government PHCD Management Office	60,000		0.00	(60,000.00)	
12020603	Sales Of Cards	Taura Local Government PHCD Management Office	120,000		0.00	(120,000.00)	
12020603	Sales Of Cards	Yankwashi Local Government PHCD Management Office	100,000		0.00	(100,000.00)	
12020603	Sales Of Cards	Rasheed Shekoni Specialist Hospital	7,000,000		0.00	(7,000,000.00)	37,797,490.55
12020604	Sales of Stores / Scraps / Unserviceable	Ministry of Finance & Economic Planning		7,219,500.00			
12020604	Sales of Stores, Scraps, Unserviceable Items	Sule Lamido University, K/Hausa	300,000	243,000.00	81.00	(57,000.00)	7,219,500.00
12020608	Sale of Improved Agric-inputs [Seeds, Pesticides, ect.	Ministry of Agriculture & Natural Resources	10t				-
12020608	Sale of Improved Agric-inputs [Seeds, Pesticides, ect.	Jigawa State Agricultural Research Institute	1,500,000		0.00	(1,500,000.00)	-
12020608	Sale of Improved Agric-inputs [Seeds, Pesticides, ect.	Jigawa State Agricultural & Rural Development Authority	2,000,000		0.00	(2,000,000.00)	-
12020608	Sale of Improved Agric-inputs [Seeds, Pesticides, ect.	Bilyaminu Usman Polytechnic Hadejia				-	-
12020612	Proceeds from Sale of Drugs & Medications	Babura General Hospital	3,000,000	98,501,830.00	3283.39	95,501,830.00	
12020612	Proceeds from Sale of Drugs & Medications	Birnin kudu General Hospital		19,108,770.00		17,608,770.00	
12020612	Proceeds from Sale of Drugs & Medications	Birniwa General Hospital	1,500,000	1,025,300.00	34.18	(1,974,700.00)	
12020612	Proceeds from Sale of Drugs & Medications	Gumel General Hospital	3,000,000	24,808,061.00	1653.87	23,308,061.00	
12020612	Proceeds from Sale of Drugs & Medications	Gwaram General Hospital	1,500,000	8,355,430.00	167.11	3,355,430.00	
12020612	Proceeds from Sale of Drugs & Medications	Hadejia General Hospital	5,000,000	15,598,214.08	311.96	10,598,214.08	20,933,034.00

12020612	Proceeds from Sale of Drugs & Medications	Hadejia Tuberculousis and Leprosy Hospital	300,000		0.00	(300,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Jahun General Hospital	2,050,000	20,740,183.00	1011.72	18,690,183.00	
12020612	Proceeds from Sale of Drugs & Medications	Kafin Hausa[Bulangu] Cottage Hospital	1,100,000	9,209,045.00	837.19	8,109,045.00	
12020612	Proceeds from Sale of Drugs & Medications	Kafin Hausa General Hospital	350,000		0.00	(350,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Kazaure General Hospital	2,000,000	18,873,886.00	943.69	16,873,886.00	
12020612	Proceeds from Sale of Drugs & Medications	Ringim General Hospital	2,300,000	8,355,430.00	363.28	6,055,430.00	
12020612	Proceeds from Sale of Drugs & Medications	Auyo Local Government PHCD Management Office	420,000		0.00	(420,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Babura Local Government PHCD Management Office	176,000		0.00	(176,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Birnin kudu Local Government PHCD Management Office	340,000		0.00	(340,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Buji Local Government PHCD Management Office	180,000		0.00	(180,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Kiyawa Local Government PHCD Management Office	150,000		0.00	(150,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Malam Madori Local Government PHCD Management Office	250,000		0.00	(250,000.00)	
12020614	Sales of Gvernment Buildings	Jigawa state Housing Authority	107,000,000		0.00	(107,000,000.00)	1,316,000.00
12020616	Sales of Application Forms	Establishment and Service Matters Directorate	300,000		0.00	(300,000.00)	
12020616	Sales of Application Forms	Manpower Development and Training Directorate	500,000	151,000.00	30.20	(349,000.00)	
12020616	Sales of Application Forms	Manpower Development Institute	50,000	745,000.00	1490.00	695,000.00	
12020616	Sales of Application Forms	Directorate of Local Government Audit				-	
12020616	Sales of Application Forms	Civil Service Commission				-	
12020616	Sales of Application Forms	Local Government Service Commission	1,000,000		0.00	(1,000,000.00)	

12020616	Sales of Application Forms	State Independent Electoral Commission	200,000,000	75,900,000.00	37.95	(124,100,000.00)	13,745,304.00
12020616	Sales of Application Forms	Ministry of Finance and Economic Planning	8,000,000	4,621,969.00	57.77	(3,378,031.00)	
12020616	Sales of Application Forms	Jigawa state Housing Authority		237,000.00			
12020616	Sales of Application Forms	Judicial Service Commission	40,000	36,000.00	90.00	(4,000.00)	
12020616	Sales of Application Forms	Ministry of Education Science & Technology	10†				
12020616	Sales of Application Forms	Agency for Mass Education	250,000		0.00	(250,000.00)	
12020616	Sales of Application Forms	Bilyaminu Usman Polytechnic Hadejia	9,000,000	1,228,955.00	13.66	(7,771,045.00)	
12020616	Sales of Application Forms	Jigawa State College of Education	14,000,000	2,810,350.00	20.07	(11,189,650.00)	
12020616	Sales of Application Forms	Sule Lamido University, K/Hausa	6,000,000	11,687,736.00	194.80	5,687,736.00	
12020616	Sales of Application Forms	Jigawa State Scholarship Board	8,000,000	5,010,380.00	62.63	(2,989,620.00)	
12020616	Sales of Application Forms	Dutse Model/Capital School	3,000,000		0.00	(3,000,000.00)	
12020616	Sales of Application Forms	Institute of Information Technology	3,000,000	1,236,000.00	41.20	(1,764,000.00)	
12020616	Sales of Application Forms	Islamic Education Board	290,000		0.00	(290,000.00)	
12020616	Sales of Application Forms	School of Nursing Birnin Kudu	17,000,000	4,949,165.00	29.11	(12,050,835.00)	
12020616	Sales of Application Forms	School of Widwifery Birnin kudu	7,500,000	6,125,180.00	81.67	(1,374,820.00)	
12020616	Sales of Application Forms	School of Health Technology	2,000,000	6,095,166.00	304.76	4,095,166.00	
12020616	Sales of Application Forms	Ministry of Information, Youth, Sports and Culture		50,000.00		50,000.00	
12020616	Sales of Application Forms	History and culture Bureau	200,000		0.00	(200,000.00)	
12020616	Sales of Application Forms	Ministry of Environment				-	
12020622	Sales of Photographs	Kazaure Local Government PHCD Management Office				-	-
12020623	Advertisement	Ministry of Information, Youth, Sports and Culture	250,000		0.00	(250,000.00)	

12020623	Advertisement	Jigawa State Television	12,000,000		0.00	(12,000,000.00)	
12020623	Advertisement	Jigawa State Broadcasting Corporation [Radio]	34,000,000		0.00	(34,000,000.00)	33,449,138.00
12020624	Livestock Sales	Ministry of Agriculture & Natural Resources	1,000,000		0.00	(1,000,000.00)	
12020624	Livestock Sales	Bilyaminu Usman Polytechnic Hadejia	4,000,000	416,465.00	10.41	(3,583,535.00)	105,000.00
12020626	Sales of Fertiliser	Ministry of Agriculture & Natural Resources	50,000,000		0.00	(50,000,000.00)	238,927,100.00
12020630	Sale of Women Centre Products and Hire of Equipments	MINISTRY of Women Affairs & Social Development	50,000		0.00	(50,000.00)	-
12020630	Sale of Women Centre Products and Hire of Equipments	Agency for Mass Education	50,000		0.00	(50,000.00)	-

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 1:6 EARNINGS GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES N	2019 ACTUAL RECEIPTS (JAN. - DEC.) N	INDEX %	VARIANCE N	2018 ACTUAL RECEIPTS (JAN. - DEC.) N
120207	Earnings -General		189,192,000	62,456,605.40	33.01	126,735,394.60	92,652,206.00
12020700	Dividend on Investment	Ministry of Finance and Economic Planning	200,000			200,000	-
12020700	Liaison Office Miscellaneous Revenue	Administration & Finance Directorate				-	-
12020703	Earning from Hier of Plants & Equipment	Ministry of Agriculture & Natural Resources				-	28,500.00
12020703	Earning from Hier of Plants & Equipment	Jigawa Road Maintenance Agency	4,000,000		0.00	4,000,000.00	
12020703	Earning from Hier of Plants & Equipment	Bilyaminu Usman Polytechnic Hadejia	1,000,000		0.00	1,000,000.00	
12020707	Earning from Medical Services	Birnin kudu General Hospital	3,600,000	3,905,980.00	108.50	(305,980.00)	
12020707	Earning from Medical Services	Gumel General Hospital	2,000,000	5,284,960.00	264.25	(3,284,960.00)	
12020707	Earning from Medical Services	Hadejia General Hospital	250,000	13,211,152.00	5284.46	(12,961,152.00)	
12020707	Earning from Medical Services	Kafin Hausa General Hospital	1,200,000		0.00	1,200,000.00	
12020707	Earning from Medical Services	Sule Tankarkar Local Government PHCD Management Office				-	
12020707	Earning from Medical Services	Rasheed Shekoni Specialist Hospital	30,000,000		0.00	30,000,000.00	29,395,755.00
12020710	Earning from Guest Houses	Manpower Development Institute	17,250,000		0.00	17,250,000.00	-
12020710	Earning from Guest Houses	Sule Lamido University, K/Hausa	10,000,000	8,255,001.00	82.55	1,744,999.00	-

12020710	Earning from Guest Houses	Ministry of Information, Youth, Sports and Culture	300,000		0.00	300,000.00	-
12020713	Earnings from Library Services	Library Board	1,000,000	595,000.00	59.50	405,000.00	-
12020714	Earnings from ICT Services	Manpower Development Institute	4,000,000		0.00	4,000,000.00	-
12020714	Earnings from ICT Services	Bilyaminu Usman Polytechnic Hadejia	1,000,000		0.00	1,000,000.00	-
12020716	Earnings from Information Equipment	Ministry of Information, Youth, Sports and Culture	500,000	20,000.00	4.00	480,000.00	
12020716	Earnings from Information Equipment	History and culture Bureau	1,500,000		0.00	1,500,000.00	20,000.00
12020717	Earnings from Shows & Exhibitions	Ministry of Agriculture & Natural Resources	2,000,000		0.00	2,000,000.00	
12020717	Earnings from Shows & Exhibitions	History and culture Bureau	300,000		0.00	300,000.00	6,000.00
12020718	Irrigation Water Charges	Ministry of Agriculture & Natural Resources	1,500,000		0.00	1,500,000.00	-
12020719	Farm Plot and Land Charges	Ministry of Agriculture & Natural Resources					-
12020719	Farm Plot and Land Charges	Ministry of Land, Housing, Urban & Regional Planning Development				-	-
12020720	Hire of Sump Lorry	Ministry of Works & Transport	400,000	56,000.00	14.00	344,000.00	-
12020722	Drug Revolving Fund	Dutse General Hospital	3,000,000	16,804,130.40	560.14	(13,804,130.40)	
12020722	Drug Revolving Fund	Dutse Local Government PHCD Management Office	480,000		0.00	480,000.00	
12020722	Drug Revolving Fund	Gagarawa Local Government PHCD Management Office	96,000		0.00	96,000.00	
12020722	Drug Revolving Fund	Garki Local Government PHCD Management Office	50,000		0.00	50,000.00	
12020722	Drug Revolving Fund	Gumel Local Government PHCD Management Office	350,000		0.00	350,000.00	
12020722	Drug Revolving Fund	Guril Local Government PHCD Management Office	200,000		0.00	200,000.00	

12020722	Drug Revolving Fund	Gwaram Local Government PHCD Management Office	5,000,000		0.00	5,000,000.00	
12020722	Drug Revolving Fund	Gwiwa Local Government PHCD Management Office	250,000		0.00	250,000.00	
12020722	Drug Revolving Fund	Hadejia Local Government PHCD Management Office	120,000		0.00	120,000.00	
12020722	Drug Revolving Fund	Jahun Local Government PHCD Management Office	500,000		0.00	500,000.00	
12020722	Drug Revolving Fund	Kafin Hausa Local Government PHCD Management Office	900,000		0.00	900,000.00	
12020722	Drug Revolving Fund	Kaugama Local Government PHCD Management Office	320,000		0.00	320,000.00	
12020722	Drug Revolving Fund	Kazaure Local Government PHCD Management Office	350,000		0.00	350,000.00	
12020722	Drug Revolving Fund	Kiri Kasamma Local Government PHCD Management Office	250,000		0.00	250,000.00	
12020722	Drug Revolving Fund	Malam Madori Local Government PHCD Management Office	300,000		0.00	300,000.00	
12020722	Drug Revolving Fund	Maigatari Local Government PHCD Management Office	500,000		0.00	500,000.00	
12020722	Drug Revolving Fund	Ringim Local Government PHCD Management Office	400,000		0.00	400,000.00	
12020722	Drug Revolving Fund	Roni Local Government PHCD Management Office	200,000		0.00	200,000.00	
12020722	Drug Revolving Fund	Sule Tankarkar Local Government PHCD Management Office	270,000		0.00	270,000.00	
12020722	Drug Revolving Fund	Taura Local Government PHCD Management Office	400,000		0.00	400,000.00	
12020722	Drug Revolving Fund	Yankwashi Local Government PHCD Management Office	250,000		0.00	250,000.00	
12020722	Drug Revolving Fund	Rasheed Shekoni Specialist Hospital	10,000,000		0.00	10,000,000.00	13,327,244.00
12020723	Car Hire/SUV Service	Sule Lamido University, K/Hausa	6,150,000	4,193,689.00	68.19	1,956,311.00	-

12020724	Catering Services	Manpower Development Institute	3,000,000		0.00	3,000,000.00	-
12020724	Catering Services	Rasheed Shekoni Specialist Hospital	5,000,000		0.00	5,000,000.00	-
12020727	Export Free Prpceeds	Ministry of Commerce, Industry and Co-operatives	900,000		0.00	900,000.00	-
12020728	Proceeds from Sale of Number Plates	Board of Internal Revenue	20,000,000	5,890,000.00	29.45	14,110,000.00	15,356,795.00
12020729	Earning from Parks & Garden	Ministry of Environment	1,500,000	312,500.00	20.83	1,187,500.00	83,000.00
12020730	Gate Fees	Ministry of Women Affairs & Social Development	10t				
12020730	Gate Fees	History and culture Bureau	1,000,000	137,000.00	13.70	863,000.00	211,200.00
12020730	Gate Fees	Jigawa Sports Council	956,000	26,800.00	2.80	929,200.00	
12020731	Printing Revenue	Jigawa State Printing Press	4,500,000	3,764,393.00	83.65	735,607.00	1,920,000.00
12020732	Airport/Hajj Operation Proceeds	Ministry of Works & Transport	20,000,000		0.00	20,000,000.00	27,227,512.00
12020733	Earning from Hire of Halls	Manpower Development Institute	20,000,000		0.00	20,000,000.00	5,076,200.00

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 1:7 RENT ON GOVERNMENT BUILDINGS GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES N	2019 ACTUAL RECEIPTS (JAN. - DEC.) N	INDEX %	VARIANCE N	2018 ACTUAL RECEIPTS (JAN. - DEC.) N
120208	Rent on Government Buildings -General		320,000	16,411,773.08	5128.68	16,091,773.08	78,980,140.63
12020801	Rent on Government Buildings	Jigawa state Housing Authority	320,000	16,411,773.08	5128.68	16,091,773.08	78,980,140.63

JIGAWA STATE FINANCIAL REPORT, 2019

STATEMENT OF INTERNALLY GENERATED REVENUE

NOTE NO. 1:8 RENT ON LAND & OTHERS GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES N	2019 ACTUAL RECEIPTS (JAN. - DEC.) N	INDEX %	VARIANCE N	2018 ACTUAL RECEIPTS (JAN. - DEC.) N
120209	Rent on Land & Others -General		15,000,000	60,790,524.97	405.27	45,790,524.97	113,380,305.32
12020908	Ground Rent and Penalties	Ministry of Land, Housing, Urban & Regional Planning Development	15,000,000	60,790,525	405.27	45,790,524.97	113,380,305.32
12020910	Certificate of Temporary Permit	Ministry of Land, Housing, Urban & Regional Planning Development	10t				-

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 1:9 REPAYMENT & REFUND [LOANS AND ADVANCES]

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES N	2019 ACTUAL RECEIPTS (JAN. - DEC.) N	INDEX %	VARIANCE N	2018 ACTUAL RECEIPTS (JAN. - DEC.) N
120210	Repayment & Refund [Loans and Advances] -General		3,602,600,000	1,228,461,015.60	34.10	2,374,138,984.40	1,657,441,699.65
12021002	Motor Vehicle Advances	Ministry of Finance and Economic Planning	450,000,000	441,852,060.53	98.19	8,147,939	593,193,777.36
12021003	Bicycle Advance Repayment [Principal]	Ministry of Finance and Economic Planning	36,000,000	158,522,544.51	440.34	(122,522,545)	22,507,314.95
12021004	Motor Vehicle Refurbishment Loan	Ministry of Finance and Economic Planning	76,900,000	55,867,413.56	72.65	21,032,586	119,721,584.77
12021006	Furniture Loan Repayment	Directorate of Salary and Pension Administration	10t				-
12021007	Housing Loan	Ministry of Finance and Economic Planning	10n				-
12021008	Ox/Work Bull Loan Repayments	Ministry of Agriculture & Natural Resources	10t				-
12021009	Motor Cycle Loan Repayments	Ministry of Finance and Economic Planning	102,100,000	104,913,286.74	102.76	(2,813,287)	78,041,253.86
12021000	Repayment of Sundry Loans	Ministry of Finance and Economic Planning	5,600,000	66,152,252.08		(60,552,252)	-
12021010	Bicycle Loan Repayment	Ministry of Finance and Economic Planning				-	-
12021013	Refund Sunderies	Bilyaminu Usman Polytechnic Hadejia	2,000,000		0.00	2,000,000	
12021013	Refund Sunderies	Ministry of Finance	380,000,000	298,367,429.44	78.52	81,632,571	2,954,357.00
12021015	Repayment of Owner Occupier	Jigawa State Housing Authority		102,786,028.74			
12021013	Refund of Over Payments	NA				-	-
12021014	Recovery of Public Funds	Ministry of Finance and Economic Planning	2,550,000,000		0.00	2,550,000,000	841,023,411.71

JIGAWA STATE FINANCIAL REPORT, 2019

STATEMENT OF INTERNALLY GENERATED REVENUE

NOTE NO. 1:10 INTEREST EARNED -GENERAL

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES N	2019 ACTUAL RECEIPTS (JAN. - DEC.) N	INDEX %	VARIANCE N	2018 ACTUAL RECEIPTS (JAN. - DEC.) N
120212	Interest Earned -General		800,000,000	607,557,059.04	75.94	192,442,940.96	812,755,611.64
12021210	Bank Interest	Ministry of Finance and Economic Planning	750,000,000	607,557,059.04	81.01	142,442,941	413,186,923.33
12021212	Other Interest/Returns on Government Investments	Ministry of Finance and Economic Planning	50,000,000		0.00	50,000,000	399,568,688.31

JIGAWA STATE FINANCIAL REPORT, 2019
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO.1:11 REIMBURSEMENT GENERAL

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 REVISED ESTIMATES N	2019 ACTUAL RECEIPTS (JAN. - DEC.) N	INDEX %	VARIANCE N	2018 ACTUAL RECEIPTS (JAN. - DEC.) N
120213	Reimbursements		3,019,500,000	1,977,378,982.44	65.49	1,042,121,017.56	2,579,907,598.71
12021309	Grants & Reimbursement from Local Government	Jigawa State Rehabilitation Board	4,000,000	126,210,000.00	3155.25	(122,210,000)	100,367,400.00
12021309	Grants & Reimbursement from Local Government	Chieftaincy & Religious Affairs Department	110,000,000	108,540,000.00	98.67	1,460,000	108,540,000.00
12021309	Grants & Reimbursement from Local Government	Special Services Directorate	269,000,000	110,880,000.00	41.22	158,120,000	268,572,000.00
12021309	Grants & Reimbursement from Local Government	Directorate of Local Government Audit	280,000,000	253,257,038.02	90.45	26,742,962	257,609,975.68
12021309	Grants & Reimbursement from Local Government	Local Government Service Commission	560,000,000	506,514,076.08	90.45	53,485,924	515,219,951.35
12021309	Grants & Reimbursement from Local Government	State Independent Electoral Commission	300,000,000	0.00	0.00	300,000,000	-
12021309	Grants & Reimbursement from Local Government	Ministry of Works & Transport	650,000,000	49,117,400.00	7.56	600,882,600	565,879,800.00
12021309	Grants & Reimbursement from Local Government	Ministry of Water Resources	550,000,000	551,874,621.00	100.34	(1,874,621)	465,908,496.00
12021309	Grants & Reimbursement from Local Government	Ministry For Local Government	280,000,000	254,785,847.34	90.99	25,214,153	281,609,975.68
12021300	Grants & Reimbursement from Local Government	Ministry of Information Youth, Sports & Culture	6,500,000	6,480,000.00	99.69	20,000	6,480,000.00
12021300	Grants & Reimbursement from Local Government	Jigawa Broadcasting Corporation [Radio]	10,000,000	9,720,000.00	97.20	280,000	9,720,000.00

JIGAWA STATE FINANCIAL REPORT, 2019
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Chieftancy & Religious Affairs

S/N	MONTH	2019 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2018 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	108,540,000.00	100.0	108,540,000.00
1	JANUARY	9,045,000.00	8.3	9,045,000.00
2	FEBRUARY	9,045,000.00	8.3	9,045,000.00
3	MARCH	9,045,000.00	8.3	9,045,000.00
4	APRIL	9,045,000.00	8.3	9,045,000.00
5	MAY	9,045,000.00	8.3	9,045,000.00
6	JUNE	9,045,000.00	8.3	9,045,000.00
7	JULY	9,045,000.00	8.3	9,045,000.00
8	AUGUST	9,045,000.00	8.3	9,045,000.00
9	SEPTEMBER	9,045,000.00	8.3	9,045,000.00
10	OCTOBER	9,045,000.00	8.3	9,045,000.00
11	NOVEMEBER	9,045,000.00	8.3	9,045,000.00
12	DECEMBER	9,045,000.00	8.3	9,045,000.00

JIGAWA STATE FINANCIAL REPORT, 2019
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Special Services Directorate

S/N	MONTH	2019 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2018 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	110,880,000.00	100.0	268,572,000.00
1	JANUARY	9,240,000.00	8.3	22,381,000.00
2	FEBRUARY	9,240,000.00	8.3	22,381,000.00
3	MARCH	9,240,000.00	8.3	22,381,000.00
4	APRIL	9,240,000.00	8.3	22,381,000.00
5	MAY	9,240,000.00	8.3	22,381,000.00
6	JUNE	9,240,000.00	8.3	22,381,000.00
7	JULY	9,240,000.00	8.3	22,381,000.00
8	AUGUST	9,240,000.00	8.3	22,381,000.00
9	SEPTEMBER	9,240,000.00	8.3	22,381,000.00
10	OCTOBER	9,240,000.00	8.3	22,381,000.00
11	NOVEMBER	9,240,000.00	8.3	22,381,000.00
12	DECEMBER	9,240,000.00	8.3	22,381,000.00

JIGAWA STATE FINANCIAL REPORT, 2019
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Local Govt Audit Directorate

S/N	MONTH	2019 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2018 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	253,257,038.02	100.0	257,609,975.68
1	JANUARY	20,668,703.66	8.2	20,594,249.55
2	FEBRUARY	19,771,085.04	7.8	20,031,825.19
3	MARCH	19,725,543.39	7.8	20,288,857.82
4	APRIL	19,539,133.06	7.7	19,569,288.33
5	MAY	19,424,618.20	7.7	21,331,660.09
6	JUNE	21,741,606.71	8.6	21,148,574.43
7	JULY	23,330,265.91	9.2	22,842,953.15
8	AUGUST	22,209,727.50	8.8	21,010,455.77
9	SEPTEMBER	22,133,887.49	8.7	22,477,067.84
10	OCTOBER	22,338,142.93	8.8	21,669,917.78
11	NOVEMBER	22,331,511.68	8.8	22,763,938.27
12	DECEMBER	20,042,812.45	7.9	23,881,187.46

JIGAWA STATE FINANCIAL REPORT, 2019
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Local Govt Service Commission

S/N	MONTH	2019 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2018 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	506,514,076.08	100.0	515,219,951.35
1	JANUARY	41,337,407.32	8.2	41,188,499.10
2	FEBRUARY	39,542,170.09	7.8	40,063,650.37
3	MARCH	39,451,086.77	7.8	40,577,715.64
4	APRIL	39,078,266.13	7.7	39,138,576.65
5	MAY	38,849,236.41	7.7	42,663,320.19
6	JUNE	43,483,213.42	8.6	42,297,148.86
7	JULY	46,660,531.83	9.2	45,685,906.30
8	AUGUST	44,419,454.99	8.8	42,020,911.54
9	SEPTEMBER	44,267,774.99	8.7	44,954,135.69
10	OCTOBER	44,676,285.86	8.8	43,339,835.56
11	NOVEMBER	44,663,023.37	8.8	45,527,876.53
12	DECEMBER	40,085,624.90	7.9	47,762,374.92

JIGAWA STATE FINANCIAL REPORT, 2019
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Ministry of Works

S/N	MONTH	2019 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2018 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	933,230,600.07	100.0	565,879,800.00
1	JANUARY	49,117,400.00	5.3	44,411,600.00
2	FEBRUARY	49,117,400.00	5.3	44,411,600.00
3	MARCH	49,117,400.00	5.3	44,411,600.00
4	APRIL	49,117,400.00	5.3	44,411,600.00
5	MAY	49,117,400.00	5.3	44,411,600.00
6	JUNE	98,234,800.01	10.5	44,411,600.00
7	JULY	98,234,800.01	10.5	53,823,200.00
8	AUGUST	98,234,800.01	10.5	49,117,400.00
9	SEPTEMBER	98,234,800.01	10.5	49,117,400.00
10	OCTOBER	98,234,800.01	10.5	49,117,400.00
11	NOVEMBER	98,234,800.01	10.5	49,117,400.00
12	DECEMBER	98,234,800.01	10.5	49,117,400.00

JIGAWA STATE FINANCIAL REPORT, 2019
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Ministry of Water Resources

S/N	MONTH	2019 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2018 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	551,874,621.00	100.0	465,908,496.00
1	JANUARY	38,825,708.00	7.0	38,825,708.00
2	FEBRUARY	38,825,708.00	7.0	38,825,708.00
3	MARCH	38,825,708.00	7.0	38,825,708.00
4	APRIL	38,825,708.00	7.0	38,825,708.00
5	MAY	38,825,708.00	7.0	38,825,708.00
6	JUNE	51,106,583.00	9.3	38,825,708.00
7	JULY	51,106,583.00	9.3	38,825,708.00
8	AUGUST	51,106,583.00	9.3	38,825,708.00
9	SEPTEMBER	51,106,583.00	9.3	38,825,708.00
10	OCTOBER	51,106,583.00	9.3	38,825,708.00
11	NOVEMBER	51,106,583.00	9.3	38,825,708.00
12	DECEMBER	51,106,583.00	9.3	38,825,708.00

JIGAWA STATE FINANCIAL REPORT, 2019
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Rehabilitation Board

S/N	MONTH	2019 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2018 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	126,210,000.00	100.0	100,367,400.00
1	JANUARY	7,984,200.00	6.3	8,857,800.00
2	FEBRUARY	7,984,200.00	6.3	8,425,200.00
3	MARCH	7,984,200.00	6.3	8,425,200.00
4	APRIL	7,984,200.00	6.3	8,425,200.00
5	MAY	7,984,200.00	6.3	8,425,200.00
6	JUNE	12,459,000.00	9.9	8,425,200.00
7	JULY	12,459,000.00	9.9	8,425,200.00
8	AUGUST	12,459,000.00	9.9	8,425,200.00
9	SEPTEMBER	12,459,000.00	9.9	8,425,200.00
10	OCTOBER	12,459,000.00	9.9	8,139,600.00
11	NOVEMBER	11,997,000.00	9.5	7,984,200.00
12	DECEMBER	11,997,000.00	9.5	7,984,200.00

JIGAWA STATE FINANCIAL REPORT, 2019
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Ministry For Local Govt

S/N	MONTH	2019 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2018 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	254,785,847.34	100.0	281,609,975.68
1	JANUARY	22,209,465.00	8.7	22,594,249.55
2	FEBRUARY	19,771,085.04	7.8	22,031,825.19
3	MARCH	19,725,545.87	7.7	22,288,857.82
4	APRIL	19,539,133.06	7.7	21,569,288.33
5	MAY	19,424,618.21	7.6	23,331,660.09
6	JUNE	21,741,606.71	8.5	23,148,574.43
7	JULY	23,330,265.91	9.2	24,842,953.15
8	AUGUST	22,209,727.50	8.7	23,010,455.77
9	SEPTEMBER	22,133,887.49	8.7	24,477,067.84
10	OCTOBER	22,338,142.93	8.8	23,669,917.78
11	NOVEMBER	22,319,557.17	8.8	24,763,938.27
12	DECEMBER	20,042,812.45	7.9	25,881,187.46

JIGAWA STATE FINANCIAL REPORT, 2019
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Ministry of Information Youth, Sports & Culture

S/N	MONTH	2019 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2018 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	6,480,000.00	100.0	281,609,975.68
1	JANUARY	540,000.00	8.3	
2	FEBRUARY	540,000.00	8.3	
3	MARCH	540,000.00	8.3	
4	APRIL	540,000.00	8.3	
5	MAY	540,000.00	8.3	
6	JUNE	540,000.00	8.3	
7	JULY	540,000.00	8.3	
8	AUGUST	540,000.00	8.3	
9	SEPTEMBER	540,000.00	8.3	
10	OCTOBER	540,000.00	8.3	
11	NOVEMBER	540,000.00	8.3	
12	DECEMBER	540,000.00	8.3	

JIGAWA STATE FINANCIAL REPORT, 2019
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Jigawa Broadcasting Corporation [Redio]

S/N	MONTH	2019 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2018 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	9,720,000.00	100.0	9,720,000.00
1	JANUARY	810,000.00	8.3	9,720,000.00
2	FEBRUARY	810,000.00	8.3	
3	MARCH	810,000.00	8.3	
4	APRIL	810,000.00	8.3	
5	MAY	810,000.00	8.3	
6	JUNE	810,000.00	8.3	
7	JULY	810,000.00	8.3	
8	AUGUST	810,000.00	8.3	
9	SEPTEMBER	810,000.00	8.3	
10	OCTOBER	810,000.00	8.3	
11	NOVEMBER	810,000.00	8.3	
12	DECEMBER	810,000.00	8.3	

JIGAWA STATE FINANCIAL REPORT, 2019
Note to the Financial Statement No. 2
11010101-GROSS STATUTORY REVENUE ALLOCATION

S/N	MONTH	2019 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2018 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	43,070,905,688.30	100.0	47,551,899,966.57
1	JANUARY	3,624,503,154.03	8.4	3,762,279,713.58
2	FEBRUARY	3,289,160,828.40	7.6	3,730,048,454.18
3	MARCH	3,116,023,514.28	7.2	3,852,940,937.65
4	APRIL	2,926,838,624.60	6.8	3,326,563,770.24
5	MAY	3,394,447,843.81	7.9	4,133,140,879.50
6	JUNE	3,822,020,537.97	8.9	4,020,292,747.32
7	JULY	4,196,948,936.86	9.7	4,183,543,814.39
8	AUGUST	4,084,198,966.67	9.5	4,036,063,646.78
9	SEPTEMBER	3,886,845,457.78	9.0	4,111,823,520.20
10	OCTOBER	3,843,910,938.47	8.9	3,939,252,116.45
11	NOVEMEBER	3,786,141,759.11	8.8	4,254,028,245.76
12	DECEMBER	3,099,865,126.32	7.2	4,201,922,120.52

JIGAWA STATE FINANCIAL REPORT, 2019
Note to the Financial Statement No. 2.1
11010101-DETAILS OF STATUTORY REVENUE ALLOCATION

MONTH	GROSS STATUTORY ALLOCATION	DEDUCTIONS				NET ALLOCATION
		FOREIGN LOAN N	EXCESS CRUDE LOAN N	CACS LOAN N	TOTAL DEDUCTIONS N	
JANUARY	3,624,503,154.03	29,622,753.04	89,972,595.59	73,251,016.37	192,846,365.00	3,431,656,789.03
FEBRUARY	3,289,160,828.40	29,622,753.04	89,972,595.59	73,251,016.37	192,846,365.00	3,096,314,463.40
MARCH	3,116,023,514.28	27,115,156.40	89,972,595.59	73,251,016.37	190,338,768.36	2,925,684,745.92
APRIL	2,926,838,624.60	27,115,156.40	89,972,595.59	73,251,016.37	190,338,768.36	2,736,499,856.24
MAY	3,394,447,843.81	27,115,156.40	89,972,595.59	73,251,016.37	190,338,768.36	3,204,109,075.45
JUNE	3,822,020,537.97	27,115,156.40	89,972,595.59	73,251,016.37	190,338,768.36	3,631,681,769.61
JULY	4,196,948,936.86	27,115,156.40	89,972,595.59	73,251,016.37	190,338,768.36	4,006,610,168.50
AUGUST	4,084,198,966.67	27,115,156.40	89,972,595.59	73,251,016.37	190,338,768.36	3,893,860,198.31
SEPTEMBER	3,886,845,457.78	28,348,661.27	315,214,365.34	73,251,016.37	416,814,042.98	3,470,031,414.80
OCTOBER	3,843,910,938.47	28,348,661.27	242,539,775.00	73,251,016.37	344,139,452.64	3,499,771,485.83
NOVEMBER	3,786,141,759.11	28,348,661.27	242,539,775.00	73,251,016.37	344,139,452.64	3,442,002,306.47
DECEMBER	3,099,865,126.32	28,348,661.27	242,539,775.00	73,251,016.37	344,139,452.64	2,755,725,673.68
TOTAL	43,070,905,688.30	335,331,089.56	1,762,614,455.06	879,012,196.44	2,976,957,741.06	40,093,947,947.24

JIGAWA STATE FINANCIAL REPORT, 2019
Note to the Financial Statement No. 3
11010201 -VALUE ADDED TAX

S/No.	MONTH	2019 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2018 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	13,752,777,423.49	100.0	12,857,521,735.72
1	JANUARY	1,195,556,819.79	8.7	1,003,199,684.41
2	FEBRUARY	1,264,802,741.64	9.2	1,125,414,099.24
3	MARCH	1,142,968,994.93	8.3	1,061,913,905.95
4	APRIL	1,082,055,355.43	7.9	986,094,822.49
5	MAY	1,117,623,961.58	8.1	1,036,530,748.32
6	JUNE	1,252,241,270.86	9.1	1,108,962,431.14
7	JULY	1,256,697,335.49	9.1	995,872,838.58
8	AUGUST	1,094,504,641.16	8.0	919,567,372.87
9	SEPTEMBER	1,029,680,060.09	7.5	1,342,512,038.55
10	OCTOBER	1,070,785,487.11	7.8	918,846,994.96
11	NOVEMBER	1,209,551,418.82	8.8	1,268,992,670.35
12	DECEMBER	1,036,309,336.59	7.5	1,089,614,128.86

JIGAWA STATE FINANCIAL REPORT, 2019

Note To The Financial Statement No. 4

12021311 -LOCAL GOVERNMENTS PRIMARY EDUCATION FINANCING

S/N	MONTH	2019 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL	2018 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	6,581,430,274.56	100.00	15,557,511,076.10
1	JANUARY	1,278,768,016.55	19.43	1,223,851,580.18
2	FEBRUARY	1,331,709,464.77	20.23	1,222,940,341.93
3	MARCH	1,319,592,641.30	20.05	1,220,419,678.66
4	APRIL	1,324,117,291.17	20.12	1,240,992,030.91
5	MAY	1,327,242,860.77	20.17	1,259,687,944.52
6	JUNE			1,463,188,130.23
7	JULY			1,253,518,329.54
8	AUGUST			1,256,898,236.22
9	SEPTEMBER			1,262,458,960.47
10	OCTOBER			1,261,536,176.22
11	NOVEMBER			1,254,254,955.11
12	DECEMBER			1,258,751,042.11
	LEAVE TRANSPORT GRANT			379,013,670.00

JIGAWA STATE FINANCIAL REPORT, 2019

Note To The Financial Statement No. 4.1

12021311 -PRIMARY EDUCATION FINANCING- DETAILS BY LEAs

S/NO.	DESCRIPTION	2019 RECEIPT	ACTUAL N	INDEX %	2018 ACTUAL RECEIPT N
	CONSOLIDATE STATEWIDE	16,029,652,921.77		100.00	15,557,511,078.24
1	AUYO	576,387,303.55		3.60	478,284,742.28
2	BABURA	628,471,500.92		3.92	560,669,613.40
3	BIRNIWA	620,422,983.59		3.87	664,822,888.81
4	BIRNIN KUDU	438,441,719.81		2.74	490,673,355.25
5	BUJI	390,325,515.96		2.44	278,217,198.64
6	DUTSE	347,084,953.15		2.17	801,060,530.71
7	GAGARAWA	951,424,111.36		5.94	321,686,586.42
8	GARKI	674,075,679.75		4.21	558,946,342.64
9	GUMEL	596,498,856.35		3.72	493,915,429.62
10	GWARAM	334,534,727.31		2.09	680,361,457.26
11	GWIWA	849,554,090.49		5.30	239,532,892.45
12	GURI	292,802,515.69		1.83	270,033,453.24
13	HADEJIA	687,101,076.75		4.29	584,879,014.86

14	JAHUN	638,884,478.81	3.99	508,898,483.29
15	KAFIN HAUSA	927,362,833.92	5.79	789,436,873.88
16	KAUGAMA	630,447,378.19	3.93	521,448,788.76
17	KAZAURE	640,061,412.02	3.99	533,958,530.69
18	KIRI KASAMMA	728,839,154.39	4.55	602,154,932.66
19	KIYAWA	459,164,820.59	2.86	374,763,721.24
20	MAIGATARI	490,558,849.98	3.06	398,194,737.36
21	MALAM MADORI	859,090,518.40	5.36	712,343,779.38
22	MIGA	360,094,800.87	2.25	287,953,774.85
23	RINGIM	775,837,409.46	4.84	643,587,432.35
24	RONI	368,653,535.97	2.30	308,666,755.07
25	SULE TANKARKAR	704,207,706.38	4.39	589,278,667.74
26	TAURA	652,312,570.33	4.07	543,951,661.49
27	YANKWASHI	407,012,417.79	2.54	339,189,289.49
	LEAVE TRANSPORT GRANT			379,014,690.14
	DEDUCTIONS ACROSS LG/LEAs			1,601,585,454.27

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 5

12021310 -LOCAL GOVERNMENTS 60% PHCD STAFF COST

S/N	MONTH	2019 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL %	2018 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	958,936,465.63	100.0	1,410,822,807.71
1	JANUARY	118,233,645.90	12.3	120,703,063.44
2	FEBRUARY	118,463,516.47	12.4	117,040,749.05
3	MARCH	116,131,182.41	12.1	115,175,978.67
4	APRIL	119,915,634.18	12.5	118,964,776.09
5	MAY	124,972,832.83	13.0	118,349,975.65
6	JUNE	117,800,619.84	12.3	111,062,188.39
7	JULY	121,754,839.00	12.7	115,283,793.98
8	AUGUST	27,548,839.00	2.9	111,794,307.45
9	SEPTEMBER	27,548,839.00	2.9	119,604,421.07
10	OCTOBER	27,548,839.00	2.9	120,997,798.18
11	NOVEMEBER	19,508,839.00	2.0	121,082,532.60
12	DECEMBER	19,508,839.00	2.0	120,763,223.14

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 6

11010301-OTHER RECEIPTS [REFUNDS FROM THE FEDERATION]

S/N	MONTH	2019 ACTUAL RECEIPTS N	INDEX %	2018 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	4,879,007,593.49	100.0	17,438,241,529.45
1	JANUARY		0.0	226,208,953.65
2	FEBRUARY		0.0	-
3	MARCH		0.0	5,157,409.37
4	APRIL		0.0	428,666,102.49
5	MAY		0.0	3,300,729.41
6	JUNE		0.0	-
7	JULY		0.0	344,575,699.12
8	AUGUST		0.0	236,561,304.63
9	SEPTEMBER		0.0	1,010,431.28
10	OCTOBER	4,879,007,593.49	100.0	15,699,826,758.32
11	NOVEMBER		0.0	5,559,384.21
12	DECEMBER		0.0	487,374,756.97

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 6.1

11010301-OTHER RECEIPTS/REFUNDS FROM THE FEDERATION

S/N	DESCRIPTION	2019 ACTUAL RECEIPTS N	INDEX %	2018 ACTUAL RECEIPTS N
	CONSOLIDATED	6,317,971,343.40	100.00	17,438,241,529.45
1	Forex Equalisation	893,016,552.65	14.13	1,320,493,999
2	Excess Charges [Refund]		0.00	116,111,078.33
3	Petroleum Profit Tax	68,555,487.73	1.09	82,266,585.28
4	Exchange Gain	36,518,657.19	0.58	598,919,651.53
5	Paris Club Refunds		0.00	15,320,450,215.20
6	Solid Mineral/Share of Value Consideration	440,873,052.34		
7	Payee Refund from Federal Government Agencies in Jigawa	4,879,007,593.49		

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 7

1301 -AIDS AND GRANTS -SUMMERY

ECON. CODE	DESCRIPTION	2019 APPROVED ESTIMATES	2019 ACTUAL EXPEND/ RECEIPT	INDEX %	2018 ACTUAL EXPEND/ RECEIPT
1301	AIDS AND GRANTS	2,644,500,000	4,194,508,819.00	158.61	3,476,749,073.25
130103	Domestic Grants	1,900,000,000	2,330,750,000	122.67	2,086,344,616
130104	Foreign Grants	744,500,000	1,863,758,819	250.34	1,390,404,457

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 7.1

1301 -AIDS AND GRANTS-DETAILED CLASSIFICATION

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORG.	2019 APPROVED ESTIMATES N	2019 ACTUAL EXPEND/ RECEIPT N	INDEX %	2018 ACTUAL EXPEND/ RECEIPT N
1301	AIDS AND GRANTS - CONSOLIDATED		2,644,500,000	4,194,508,819.00	158.61	3,476,749,073.25
130103	DEMOSTIC GRANTS		1,900,000,000	2,330,750,000	122.67	2,086,344,616.22
13010303	Domestic Grants [GPE/NIPEP]	MOES & TECH.	400,000,000	397,000,000	99.25	2,086,344,616
13010303	Global Education Grants (World Bank - BESDA Project)	State Universal Basic Education Board	1,500,000,000	1,933,750,000		
130104	FOREIGN GRANTS		744,500,000	1,863,758,819.00	250.34	1,390,404,457.03
13010402	UNICEF -Primary H/Care Grant	PHCDA	32,500,000	348,593,250.00	1072.59	530,944,129.00
13010403	Sasakawa Agric. Crants	JARDA	24,000,000	0.00	0.00	0.00
13010404	Rural Water Supplyr Sanitation	RAWASA	688,000,000	1,515,165,569.00	220.23	859,460,328.03

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 8

14 -OTHER CAPITAL RECEIPTS

ECON CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 APPROVED ESTIMATES	2019 ACTUAL EXPEND/ RECEIPT	2018 APPROVED ESTIMATES
1402	OTHER CAPITAL RECEIPTS	CONSOLIDATED	30,287,000,000	17,117,858,511.67	33,041,700,000.00
14020201	Local Govt Capital Contributions	Ministry of Agriculture and Natural Resources	27,500,000	18,098,450.00	
14020201	Local Govt Capital Contributions	Ministry of Finance	5,500,000,000	4,810,000,000.00	4,000,000,000.00
14020201	Local Govt Capital Contributions	Rural Water Supply & Sanitation Authority	412,000,000	415,065,540.00	625,020,000.00
14020201	Local Govt 2% Capital Contributions	Sule Lamido University K/Hausa	548,000,000	1,030,528,808.25	548,000,000.00
14020201	Local Govt Capital Contributions	Primary Health Care Development Agency	116,000,000	231,349,265.00	
14020201	Sales of Fixed Assets and Condemed Stores	Ministry of Finance	818,500,000		500,400,000.00
14020203	Other Capital Reciepts to CDF (Federal Stabilization)	Ministry of Finance	12,000,000,000	185,000,000.04	12,600,000,000.00
14020204	FGN- Grants for Univ. Basic Education [UBEC Matching Grant]	State Uuniv. Basic Education Board	1,455,000,000	5,104,093,651.23	4,610,000,000.00
14020205	Federal Tertiary Education Grants	State Polytechnic	665,000,000	572,610,991.80	480,000,000.00
14020205	Federal Tertiary Education Grants	State College of Education	450,000,000	541,957,033.08	450,000,000.00
14020205	Federal Tertiary Education Grants	Sule Lamido University K/Hausa	310,000,000	2,248,193,822.00	600,000,000.00

14020206	EU -Water Supply & Sanitation	Mjnisty of Water Resources	26,000,000		363,000,000.00
14020207	EU-Governance Reform Grants [SLOGOR]	Budget & Economic Planing Direct.	950,000,000	301,530,169.00	1,200,000,000.00
14020208	FGN- Grants for Water Projects	Mjnisty of Water Resources			800,000,000.00
14020208	Federal Grands Water Projects	Jigawa State Water Board	600,000,000		
14020209	World Bank Supported Save One Million Grants	Ministry of Health	800,000,000	427,784,942.00	455,000,000.00
14020210	ADB- Grants [ATASF]	Jigawa Agric & Rural Dev. Authority	1,117,000,000		1,700,000,000.00
14020211	FGN -SDGs Grants	Budget & Economic Planing Direct.	600,000,000		600,000,000.00
14020212	Agency Receipts -Transferred to CDF	Local Govt. Audit Directorate			-
14020212	Agency Receipts -Transferred to CDF	Local Govt. Service Commission			10f
14020212	Agency Revenue -Transferred to CDF	State Housing Authority	160,000,000		35,000,000.00
14020212	Agency Revenue -Transferred to CDF	State Polytechnic			10f
14020212	Agency Revenue -Transferred to CDF	State College of Education			10f
14020212	Agency Receipts -Transferred to CDF	Ministry For Local Govt.			-
14020213	Capital Reimbursements/Loan Repayments	Ministry of Agric. & Nat. Res.			250,000,000.00

14020213	Capital Reimbursements/Loan Repayments	Ministry of Finance	2,500,000,000		2,000,000,000.00
14020214	Revolving Fund [Programme Receipts	Ministry of Health	1,200,000,000	1,213,547,389.27	1,200,000,000.00
14020215	Other Capital (Reciepts)	Jigawa State Agriculture and Rural Development Agency	20,000,000		
14020215	Global Partnership Grants [TBL]	Ministry of Health	12,000,000	18,098,450.00	25,280,000.00

JIGAWA STATE FINANCIAL REPORT, 2019
Note to the Financial Statement No. 8.1

TREASURY OPENNING BALANCES [CRF] AND OTHER TRANSFERS

ECON. CODE	DESCRIPTION	CONTROLLING ORGANISATION	2019 APPROVED ESTIMATES	2019 ACTUAL EXPEND/ RECEIPT	2018 ACTUAL EXPEND/ RECEIPT
1402	TRANSFER FROM CRF TO CDF	CONSOLIDATED	16,160,000,000.00	37,355,035,587.39	33,041,700,000.00
1401	TRANSFER FROM CRF TO CDF		-	8,936,181,224.21	11,192,449,561.37
14010101	Opening Balance [b/f]	Min. of Finance		8,936,181,224.21	11,192,449,561.37
1402	TRANSFERS FROM CRF TO CDF		16,160,000,000.00	28,418,854,363.18	35,061,979,264.78
14020101	Transfer [From CRF] TO CDF	Min. of Finance	16,160,000,000	28,418,854,363.18	35,061,979,264.78

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 9

OTHER RECEIPTS AND DEPOSITS

S/N	MONTH	2019 ACTUAL RECEIPTS N	2018 ACTUAL RECEIPTS N
1	LAND AND HOUSING (LOGISTIC)	-	-
2	DIRECTORATE OF SALARY AND PENSION		64,733,248.33
3	MINISTRY OF FINANCE		137,456,392.57
4	STATE EMERGENCY MANAGEMENT AGENCY		166,969,074.65
	TOTAL	-	369,158,715.55

JIGAWA STATE FINANCIAL REPORT, 2019

Notes to Financial Statements No. 10

21 -STATEMENT OF PERSONNEL EMOLUMENT

ORG-CODE	ORGANISATION/SUB - ORGANISATION	2019 INITIAL ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE (JAN. - DEC)	INDEX %	VARIANCE	2018 ACTUAL EXPENDITURE (JAN. - DEC)
	CONSOLIDATED STATEWIDE	41,177,032,000	41,173,463,000	26,258,329,746.51	63.77	14,915,133,253.49	37,026,384,625.36
[A]	CONSOLIDATED -A	34,489,319,000	34,497,750,000	23,321,823,062.53	67.60	11,175,926,937.47	32,080,409,901
011100100101	Government House	29,100,000	29,000,000	28,387,633.03	97.89	612,366.97	29,148,769.80
011100100201	Deputy Governor's Office General	8,397,000	8,397,000	6,454,957.30	76.87	1,942,042.70	12,085,028.76
011100100300	Directorate of Protocol	4,552,000	4,552,000	3,820,802.90	83.94	731,197.10	4,123,127.20
011100100400	Due Process & Project Monitoring Bureau	29,929,000	29,929,000	23,401,034.30	78.19	6,527,965.70	19,229,311.39
011100100700	Pilgrims Welfare Agency	41,095,000	41,095,000	33,927,595.50	82.56	7,167,404.50	35,053,362.59
011100800100	State Emergency Managency Agency (SEMA)	17,475,000	17,475,000	16,693,961.84	95.53	781,038.16	16,236,675.80
011101300100	SSG -'Administration & Finance Directorate	287,500,000	236,000,000	207,135,646.58	87.77	28,864,353.42	221,847,355.78
011101300200	Liason Office Kaduna	5,740,000	5,740,000	5,277,591.00	91.94	462,409.00	5,188,696.03
011101300300	Liason Office Lagos	3,624,000	3,624,000	3,372,015.80	93.05	251,984.20	3,128,354.17
011101300500	Liason Office Abuja	4,665,000	4,665,000	3,985,903.60	85.44	679,096.40	4,994,372.17
011101300600	Directorate of Chieftaincy, Religious Affairs & Sharia Implementation	141,999,000	141,999,000	25,209,650.40	17.75	116,789,349.60	133,031,183.10
011101400100	Research, Evaluation & Political Affairs Directorate	4,352,000	4,352,000	3,627,957.61	83.36	724,042.39	3,348,294.66

011101800100	Special Services Directorate	22,398,000	22,398,000	21,605,883.43	96.46	792,116.57	26,338,247.83
011101800100	(Council Affairs Dept)	824,000	824,000	321,419.96	39.01	502,580.04	262,167.78
011200100100	State House of Assembly	399,902,000	399,902,000	357,538,950.61	89.41	42,363,049.39	202,624,044.00
012500100100	Office of the Head of Service	201,600,000	179,600,000	139,762,995.00	77.82	39,837,005.00	174,843,621.37
012500100200	Establishment & Service Matters Directorate	470,324,000	470,324,000	416,736,128.06	88.61	53,587,871.94	420,642,457.25
012500100400	Directorate of Salary & Pension Administraton	19,112,000	19,112,000	18,086,202.19	94.63	1,025,797.81	605,937,419.89
012500100500	Manpower Development Institute	54,146,000	54,146,000	42,101,773.40	77.76	12,044,226.60	
012500100600	Guidance & Counseling Department	1,752,000	1,752,000	1,691,769.00	96.56	60,231.00	1,192,703.14
014000100100	Office of the Auditor General	69,000,000	69,000,000	62,695,947.98	90.86	6,304,052.02	61,736,972.74
014000200100	Directorate of Local Government Audit	66,000,000	66,000,000	56,627,964.30	85.80	9,372,035.70	56,864,600.32
014700100100	Civil Service Commission	7,263,000	7,263,000	6,356,132.40	87.51	906,867.60	6,160,026.20
014700200100	Local Government Service Commission	9,000,000	9,000,000	4,037,660.20	44.86	4,962,339.80	4,092,906.70
014800100100	State Independent Electoral Commission	6,636,000	6,636,000	6,568,766.30	98.99	67,233.70	9,491,678.40
021500100100	Ministry of Agriculture & Natural Resources	322,669,000	322,669,000	293,309,907.79	90.90	29,359,092.21	300,682,597.65
021502102100	Jigawa State Agricultural Research Institute	89,840,000	89,840,000	73,381,387.56	81.68	16,458,612.44	88,801,189.21
021510200100	Jigawa Agriculture & Rural Development Authrity [JARDA]	365,155,000	365,155,000	360,957,039.62	98.85	4,197,960.38	388,573,503.57
022000100100	Ministry of Finance & Economic Planning	330,443,000	330,543,000	298,738,107.30	90.38	31,804,892.70	301,092,670.70
022000300100	Budget & Economic Planning Directorate	40,023,000	40,023,000	34,942,437.92	87.31	5,080,562.08	41,836,729.53
022000800100	Board of Internal Revenue General	108,385,000	108,385,000	91,555,475.50	84.47	16,829,524.50	113,914,922.41

022001200100	Jigawa State Bureau of Statistics	5,865,000	5,865,000	-	-	5,865,000.00	-
022200100100	Ministry of Commerce, Industries and Co-operatives	62,566,000	62,566,000	59,718,163.84	95.45	2,847,836.16	58,087,212.88
022200100200	Mineral Resource Development Agency	8,869,000	8,869,000	8,446,201.92	95.23	422,798.08	8,167,824.60
022200100300	State Investment Promotion Agency (InvestJigawa)	13,760,000	13,760,000	-	-	13,760,000.00	-
022700600100	Directorate of Economic Empowerment	60,378,000	60,378,000	56,808,883.58	94.09	3,569,116.42	54,700,087.82
023400100100	Ministry of Works & Transport	176,033,000	176,033,000	154,622,625.99	87.84	21,410,374.01	154,784,184.82
023400400100	Jigawa Roads Maintenance Agency	10,820,000	10,820,000.0	10,327,759.63	95.45	492,240.37	10,951,926.40
023400800300	Rural Electricity Board	28,674,000	28,674,000.0	26,099,631.10	91.02	2,574,368.90	26,696,367.50
023400900100	Fire Services Directorate	75,166,000	75,166,000	62,456,092.62	83.09	12,709,907.38	81,056,968.67
025200100100	Ministry of Water Resources	18,847,000	18,847,000	13,902,449.37	73.76	4,944,550.63	25,937,236.65
025210200100	Jigawa State Water Board	161,443,000	161,443,000.0	148,854,263.56	92.20	12,588,736.44	139,661,237.84
025210300100	Rural Water Supply and Sanitation Agency	31,880,000	31,880,000.0	27,870,215.92	87.42	4,009,784.08	29,434,719.00
025210400100	Small Town Water Supply Agency	226,890,000	226,890,000.0	205,813,603.45	90.71	21,076,396.55	208,959,991.14
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	76,500,000	76,500,000	65,255,063.28	85.30	11,244,936.72	79,623,478.86
026000200100	Jigawa State Housing Authority	12,958,000	12,958,000.0	11,807,571.59	91.12	1,150,428.41	12,942,698.70
026000300100	Urban Development Board	58,580,000	58,580,000.0	52,931,934.92	90.36	5,648,065.08	51,336,764.32
026000400100	Dutse Capital Development Authority [DCDA]	68,796,000	68,796,000.0	68,105,427.50	99.00	690,572.50	61,441,683.46
031800500100	High Court	438,291,000	438,291,000.00	363,641,114.76	82.97	74,649,885.24	421,334,821.00

031800600100	Shari'a Court of Appeal	675,600,000	675,600,000.00	621,598,138.98	92.01	54,001,861.02	645,648,569.00
031801100100	Judicial Service Commission	78,799,000	78,799,000.00	72,363,984.68	91.83	6,435,015.32	80,045,998.00
032600100100	Ministry of Justice	126,563,000	137,563,000.00	116,651,503.30	84.80	20,911,496.70	130,505,189.18
032600200200	Justice Sector and Law Reform Commission	20,935,000	20,935,000.00	19,364,451.80	92.50	1,570,548.20	23,942,446.49
051400100100	Ministry of Women Affairs & Social Development	46,894,000	46,894,000	42,182,306.90	89.95	4,711,693.10	44,110,961.49
051400100200	Rehabilitation Board	36,596,000	36,596,000	31,725,204.30	86.69	4,870,795.70	31,519,813.48
051700100100	Ministry of Education, Science & Technology	2,868,000,000	2,868,000,000	2,746,945,016.20	95.78	121,054,983.80	2,586,956,350.40
051700100200	State Educational Inspectorate & Monitoring Unit	1,244,000	1,244,000	402,526.81	32.36	841,473.19	22,700,133.25
051700300100	State Universal Basic Education Board	220,000,000	220,000,000.0	165,672,961.26	75.31	54,327,038.74	251,462,981.12
051700300103	Inspectorate Head Quarters & Zones	149,500,000	149,500,000.0	145,582,177.11	97.38	3,917,822.89	-
051700400100	Local Education Authority	16,200,000,000	16,200,000,000.0	6,581,430,274.56	40.63	9,618,569,725.44	14,189,788,234.14
051700800100	Library Board	47,898,000	47,898,000.0	44,784,395.16	93.50	3,113,604.84	47,392,732.76
051701000100	Agency for Mass Education	66,867,000	66,867,000.0	60,612,531.07	90.65	6,254,468.93	58,622,981.82
051701100100	Nomadic Education Agency	417,899,000	417,899,000.0	408,786,744.87	97.82	9,112,255.13	409,204,293.53
051701800100	Jigawa State Polytechnic	474,300,000	474,300,000.0	473,157,815.58	99.76	1,142,184.42	445,242,351.04
051701800200	Binyaminu Usman Polytechnic	372,338,000	372,338,000.0	356,456,713.80	95.73	15,881,286.20	365,811,324.85
051701900100	Jigawa State College of Education	979,392,000	979,392,000.0	979,306,851.67	99.99	85,148.33	959,764,259.03
051702100100	Sule Lamido University, Kafin-Hausa	818,200,000	791,650,000.0	719,647,285.01	90.90	72,002,714.99	586,003,202.87

051705500100	Science & Technical Education Board	482,868,000	482,868,000.0	411,052,170.55	85.13	71,815,829.45	524,822,812.43
051705600100	Jigawa State Scholarships Board	7,964,000	8,150,000.0	7,396,494.23	90.75	753,505.77	10,992,120.10
051705600200	Dutse Model / Capital School	150,500,000	150,500,000	141,872,173.76	94.27	8,627,826.24	127,268,068.98
051706000100	Jigawa State College of Islamic Legal Studies	381,600,000	381,600,000.0	360,959,980.11	94.59	20,640,019.89	332,870,329.18
051706100100	Institute of Information Technology	202,100,000	202,100,000.0	201,769,058.46	99.84	330,941.54	201,189,422.21
051706300100	Islamic Education Bureau	718,763,000	758,763,000.0	756,350,019.83	99.68	2,412,980.17	636,826,230.47
051706300100	Bamaina Academy	12,588,000	12,588,000.0	5,709,280.50	45.35	6,878,719.50	10,548.00
052100100100	Ministry of Health	750,500,000	750,500,000	594,713,761.82	79.24	155,786,238.18	768,839,174.83
052100100110	Babura General Hospital	192,300,000	192,300,000	176,653,014.51	91.86	15,646,985.49	193,819,761.43
052100100111	Birnin Kudu General Hospital	373,000,000	373,000,000	345,709,458.18	92.68	27,290,541.82	446,785,429.51
052100100112	Birniwa General Hospital	146,000,000	146,000,000	137,507,047.15	94.18	8,492,952.85	159,356,059.05
052100100113	Dutse General Hospital	480,000,000	480,000,000	438,841,104.13	91.43	41,158,895.87	478,020,566.44
052100100114	Gumel General Hospital	309,500,000	309,500,000	301,870,412.45	97.53	7,629,587.55	337,258,072.11
052100100115	Gwaram Cottage Hospital	115,379,000	115,379,000	105,996,738.82	91.87	9,382,261.18	127,507,291.67
052100100116	Hadejia General Hospital	509,000,000	509,000,000	501,498,055.96	98.53	7,501,944.04	626,619,393.70
052100100117	Hadejia Tuberculosis and Leprosy Hospital	51,038,000	51,038,000	43,809,358.00	85.84	7,228,642.00	59,917,803.88
052100100118	Jahun General Hospital	257,589,000	257,589,000	240,248,988.85	93.27	17,340,011.15	268,594,281.48
052100100119	Kafin Hausa [Bulangu] Cottage Hospital	96,362,000	96,362,000	84,090,148.04	87.26	12,271,851.96	110,700,723.98
052100100120	Kafin Hausa General Hospital	142,000,000	142,000,000	132,683,859.52	93.44	9,316,140.48	155,886,263.32

052100100121	Kazaure General Hospital	398,678,000	398,678,000	338,688,732.13	84.95	59,989,267.87	357,919,212.28
052100100122	Kazaure Psychiatric Hospital	39,544,000	39,544,000	34,838,876.54	88.10	4,705,123.46	56,200,369.00
052100100123	Ringim General Hospital	238,000,000	238,000,000	209,921,191.36	88.20	28,078,808.64	283,828,854.12
052100300100	Primary Health Care Development Agency	133,805,000	191,100,000	178,000,553.16	93.15	13,099,446.84	218,835,096.22
052100300100	PHCD -LGA Management Offices						
[B]	CONSOLIDATED -B	4,582,000,000	4,582,000,000	958,936,465.63	20.93	3,623,063,534.37	2,961,687,509.00
052100400100	Auyo -PHCD/MO			45,277,551.82			-
052100400100	Babura -PHCD/MO			51,097,185.14			-
052100400100	Birnin Kudu -PHCD/MO			48,149,489.89			-
052100400100	Birniwa -PHCD/MO			72,310,191.46			-
052100400100	Buji -PHCD/MO			52,396,161.03			-
052100400100	Dutse -PHCD/MO			61,267,158.15			-
052100400100	Gagarawa -PHCD/MO			23,323,244.33			-
052100400100	Garki -PHCD/MO			14,316,716.01			-
052100400100	Gumel -PHCD/MO			23,130,587.00			-
052100400100	Guri -PHCD/MO			41,647,995.00			-
052100400100	Gwaram -PHCD/MO			35,665,548.53			-
052100400100	Gwiwa -PHCD/MO			40,046,315.11			-
052100400100	Hadejia -PHCD/MO			36,124,537.51			-

052100400100	Jahun -PHCD/MO			33,056,577.10			-
052100400100	kafin Hausa -PHCD/MO			41,547,828.00			-
052100400100	Kaugama -PHCD/MO			28,566,785.15			-
052100400100	Kazaure -PHCD/MO			32,374,973.43			-
052100400100	Kkir Kasamma -PHCD/MO			43,892,403.81			-
052100400100	Kiyawa -PHCD/MO			23,978,223.39			-
052100400100	Maigatari -PHCD/MO			31,891,851.40			-
052100400100	Malam Madori -PHCD/MO			43,956,566.10			-
052100400100	Miga -PHCD/MO			15,743,675.24			-
052100400100	Ringim -PHCD/MO			16,233,429.51			-
052100400100	Roni -PHCD/MO			30,684,930.33			-
052100400100	Sule Tankarkar -PHCD/MO			19,641,606.92			-
052100400100	Taura -PHCD/MO			24,036,681.19			-
052100400100	Yankwashi -PHCD/MO			28,578,253.08			-
[C]	CONSOLIDATED -C	2,105,713,000	2,093,713,000	1,977,570,218.35	94.45	116,142,781.65	1,984,287,216
052110400107	School of Nursing B/Kudu	252,000,000	252,000,000	234,105,362.84	92.90	17,894,637.16	243,756,409.65
052110400109	School of Nursing Hadejia	13,516,000	13,516,000	-	-	13,516,000.00	-
052110600100	School of Health Technology	194,085,000	194,085,000	190,762,500.21	98.29	3,322,499.79	193,436,979.15
052111600100	Rasheed Shekoni Specialist Hospital	838,760,000	838,760,000	800,313,158.79	95.42	38,446,841.21	749,996,269.52

052300100100	Ministry of Information, Youths, Sports & Culture	100,404,000	100,404,000	95,046,700.16	94.66	5,357,299.84	92,040,622.49
052300200100	History & Culture Bureau	24,397,000	24,397,000.0	22,392,888.85	91.79	2,004,111.15	22,819,044.87
052300300100	Jigawa State Broadcasting Corporation (Television)	50,700,000	50,700,000.0	49,021,226.09	96.69	1,678,773.91	50,057,476.81
052300400100	Jigawa State Broadcasting Corporation (Radio)	105,619,000	105,619,000.0	96,393,405.76	91.27	9,225,594.24	101,717,733.54
052300700100	Jigawa State Sports Council	71,000,000	59,000,000.0	58,453,041.63	99.07	546,958.37	105,390,880.08
053500100100	Ministry of Environment	112,524,000	112,524,000	108,199,264.53	96.16	4,324,735.47	103,884,047.23
053501600100	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	290,650,000	290,650,000.0	274,088,080.99	94.30	16,561,919.01	241,945,930.08
053505600100	Alternative Energy Fund	2,058,000	2,058,000.00	2,052,346.90	99.73	5,653.10	492,000.00
055100100100	Ministry For Local Governments & Comm. Development	50,000,000	50,000,000	46,742,241.60	93.48	3,257,758.40	78,749,822.30

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 11

210301 -SOCIAL BENEFITS

ORG-CODE	ECON-CODE	ORGANISATION/SUB - ORGANISATION	2019 INITIAL ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE	2018 ACTUAL EXPENDITURE (JAN. - DEC) N
		CONSOLIDATED	2,205,773,000	2,205,773,000.0000	2,151,164,286.99	97.5243	54,608,713.0100	2,083,800,059.1900
		SSG's Administration & Finance	150,000,000	150,000,000.0000	148,184,848.99	98.79	1,815,151.01	23,915,221.26
011101300100	21030105	SEVERANCE GRATUITY	90,000,000.0000	90,000,000.0000	89,356,129.46	99.28	643,870.54	13,217,776.26
011101300100	21030107	ONCE-IN-4YEAR F/ALLOW	60,000,000.0000	60,000,000.0000	58,828,719.53	98.05	1,171,280.47	10,697,445.00
		Office of the Head of Civil Service	55,773,000	55,773,000.00	52,811,385.00	94.69	2,961,615.00	11,770,895.00
012500100100	21030105	SEVERANCE GRATUITY	12,973,000.00	12,973,000.00	11,785,285.00	90.84	1,187,715.00	4,011,675.00
012500100100	21030106	BEREAVED FAMILY ALL.	2,000,000.00	2,000,000.00	1,590,000.00	79.50	410,000.00	272,000.00
012500100100	21030107	ONCE-IN-4YEAR F/ALLOW	40,800,000.00	40,800,000.00	39,436,100.00	96.66	1,363,900.00	7,487,220.00
		State Pension Department	2,000,000,000.00	2,000,000,000.00	1,950,168,053.00	97.51	49,831,947.00	2,048,113,942.93
02102020200	21020202	17% GOVERNMENT CONTRIBUTION TO PENSION	1,400,000,000.00	1,400,000,000.00	1,359,700,738.71	97.12	40,299,261.29	1,422,440,326.48
012500100406	21030101	RETIREMENT GRATUITY	30,000,000.00	30,000,000.00	29,652,333.28	98.84	347,666.72	47,864,944.03
012500100406	21030102	STATUTORY PENSION	500,000,000.00	500,000,000.00	491,078,947.01	98.22	8,921,052.99	500,120,000.00
012500100406	21030103	CONTRACT GRATUITY	30,000,000.00	30,000,000.00	29,878,323.36	99.59	121,676.64	47,707,642.42
012500100406	21030104	DEATH GRATUITY	40,000,000.00	40,000,000.00	39,857,710.64	99.64	142,289.36	29,981,030.00

JIGAWA STATE FINANCIAL REPORT, 2019

Notes to Financial Statements No. 12

CONSOLIDATED REVENUE FUND CHARGES [OTHER CHARGES]

CLASS CODE	ORGANISATION/SUB - ORGANISATION	2019 INITIAL ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2019 ACTUAL EXPENDITURE (JAN. - DEC) N
	CONSOLIDATED REVENUE FUND CHARGES	187,898,000.00	187,887,000.00	161,248,236.58	85.82	26,638,763.42	175,858,384.98
011101300101	SSG's Office -Governor & Deputy Governor[CRFC]	16,260,000	16,260,000	16,259,708.40	100.00	291.60	16,259,174.00
011101300101	State Auditor General [CRFC]	5,430,000	5,428,000	4,355,043.88	80.23	1,072,956.12	5,428,234.80
014000200101	Office of the Auditor General Local Government Audit	5,430,000	5,428,000	4,303,405.61	79.28	1,124,594.39	4,544,326.80
014700100101	Chairman & Members, CSC	16,160,000	16,159,000	8,018,756.18	49.62	8,140,243.82	16,157,586.00
014700200101	Chairman & Members, LGSC	21,328,000	21,328,000	21,328,266.00	100.00	(266.00)	19,206,133.69
014800100101	SIEC- Chairman & Commission Members	42,270,000	42,268,000	31,626,510.20	74.82	10,641,489.80	34,868,778.83
022000700101	Office of the Accountant General (CRFC)	5,430,000	5,428,000	1,270,510.55	23.41	4,157,489.45	4,986,280.80
022000700101	Office of the Accountant General (Statatutory Allocation to LGs)	54,000,000	54,000,000	53,333,333.33	98.77	666,666.67	53,333,333.33
022000800101	Office of the Chairman Board of Internal Revenue	5,430,000	5,428,000	5,013,670.74	92.37	414,329.26	11,186,466.08
14700100101	Office of the Chairman and Members CSC (CRFC)	16,160,000	16,160,000	15,739,031.69	97.39	420,968.31	10,232,003.00

JIGAWA STATE FINANCIAL REPORT, 2019

Notes to Financial Statements No. 13

22 -OTHER RECURRENT COST [FORMALY OVER HEAD COST]

ORG-CODE	ORGANISATION/SUB - ORGANISATION	2019 INITIAL ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE	2018 ACTUAL EXPENDITURE (JAN. - DEC) N
	CONSOLIDATED STATEWIDE	21,779,999,000	22,171,579,000	17,683,197,602.80	79.76	4,488,381,397.20	22,367,348,870.12
[A]	CONSOLIDATED -A	20,913,034,000	21,304,614,000	17,032,983,176.99	79.95	4,271,630,823.01	18,556,190,015.64
011100100101	Government House	918,000,000	918,000,000	667,702,154.12	72.73	250,297,845.88	750,407,333.00
011100100201	Deputy Governor's Office General	310,000,000	310,000,000	291,304,593.00	93.97	18,695,407.00	981,462,003.50
011100100300	Directorate of Protocol	213,000,000	213,000,000	183,408,707.09	86.11	29,591,292.91	734,119,236.66
011100100400	Due Process & Project Monitoring Bureau	48,000,000	48,000,000	46,669,146.82	97.23	1,330,853.18	195,942,350.35
011100100700	Pilgrims Welfare Agency	465,000,000	465,000,000	221,284,339.09	47.59	243,715,660.91	51,400,416.49
011100800100	State Emergency Managency Agency (SEMA)	124,000,000	124,000,000	25,097,626.50	20.24	98,902,373.50	271,078,873.23
011101300100	Administration & Finance Directorate	442,500,000	442,500,000	439,244,438.69	99.26	3,255,561.31	271,078,873.23
011101300200	Liason Office Kaduna	4,250,000	4,250,000	2,177,830.00	51.24	2,072,170.00	-
011101300300	Liason Office Lagos	13,000,000	13,000,000		0.00	13,000,000.00	7,701,668.00
11101300400	Liaison Office Kano	1,800,000	1,800,000	1,129,417.00	62.75	670,583.00	312,459,610.47
011101300500	Liason Office Abuja	16,900,000	16,900,000	2,177,830.00	12.89	14,722,170.00	
011101300600	Chieftaincy & Religious Affairs Directorate	106,000,000	171,000,000	166,764,156.50	97.52	4,235,843.50	695,727,710.50
011101400100	Research, Evaluation & Political Affairs Directorate	85,000,000	85,000,000	73,036,023.00	85.92	11,963,977.00	75,914,535.50
011101800100	Special Services Directorate	730,100,000	1,056,680,000	1,047,422,751.71	99.12	9,257,248.29	3,924,644.00
011101800100	(Council Affairs Department	12,000,000	12,000,000	6,574,341.05	54.79	5,425,658.95	7,701,668.00
011200100100	State House of Assembly	2,800,000,000	2,800,000,000	2,798,350,100.00	99.94	1,649,900.00	39,224,796.14
012500100100	Office of the Head of Service	382,000,000	382,000,000	340,711,817.50	89.19	41,288,182.50	1,600,270.00
012500100200	Establishment & Service Matters Directorate	9,000,000	9,000,000	4,239,800.00	47.11	4,760,200.00	9,930,424.11
012500100300	Manpower Development & Training Directorate	80,000,000	80,000,000	53,070,330.15	66.34	26,929,669.85	

012500100400	Directorate of Salary & Pension Administraton	6,000,000	6,000,000	4,397,504.50	73.29	1,602,495.50	98,194,786.00
012500100500	Manpower Development Institute	65,000,000	65,000,000	53,070,330.15	81.65	11,929,669.85	624,375,012.64
012500100600	Guidance & Counseling Department	25,000,000	25,000,000	22,370,279.00	89.48	2,629,721.00	517,470,334.74
014000100100	Office of the Auditor General	24,000,000	24,000,000	13,686,654.90	57.03	10,313,345.10	6,190,070.50
014000200100	Directorate of Local Government Audit	129,050,000	129,050,000	58,982,646.68	45.71	70,067,353.32	82,960,995.50
014700100100	Civil Service Commission	12,000,000	12,000,000	9,065,824.80	75.55	2,934,175.20	13,163,312.00
014700200100	Local Government Service Commission	515,000,000	515,000,000	405,171,800.00	78.67	109,828,200.00	4,590,299.90
014800100100	State Independent Electoral Commission	590,000,000	590,000,000	537,500,345.00	91.10	52,499,655.00	832,206,365.52
021500100100	Ministry of Agriculture & Natural Resources	24,000,000	24,000,000	9,096,407.33	37.90	14,903,592.67	816,884,851.76
021502102100	Jigawa State Agricultural Research Institute	3,600,000	3,600,000	3,061,450.00	85.04	538,550.00	-
021510200100	Jigawa Agriculture & Rural Development Authrity [JARDA]	16,000,000	16,000,000	14,616,480.00	91.35	1,383,520.00	15,321,513.76
021511511500	Farmers and Herdsmen Board	3,900,000	3,900,000	2,925,000.00	75.00	975,000.00	
022000100100	Ministry of Finance & Economic Planning	1,597,000,000	1,597,000,000	1,141,125,270.01	71.45	455,874,729.99	17,567,424.94
022000300100	Budget & Economic Planning Directorate	27,740,000	27,740,000	25,929,026.00	93.47	1,810,974.00	17,567,424.94
022000300200	Economic Planning Board	24,000,000	24,000,000	0.00	0.00	24,000,000.00	
022000700100	Office of the Accountant General	21,360,000	21,360,000	12,839,987.15	60.11	8,520,012.85	-
022000800100	Board of Internal Revenue General	51,000,000	51,000,000	10,486,275.00	20.56	40,513,725.00	132,096,652.87
022001200100	Jigawa State Bureau of Statistics	18,000,000	18,000,000	0.00	0.00	18,000,000.00	132,096,652.87
022200100100	Ministry of Commerce, Industries and Co-operatives	24,000,000	24,000,000	7,128,636.67	29.70	16,871,363.33	18,095,625.00
022200100200	Mineral Resource Development Agency	4,000,000	4,000,000	1,072,000.00	26.80	2,928,000.00	18,095,625.00
022200100300	State Investment Promotion Agency (InvestJigawa)	24,000,000	24,000,000	11,225,890.73	46.77	12,774,109.27	7,047,726.00
022700600100	Directorate of Economic Empowerment	17,200,000	17,200,000	4,199,600.00	24.42	13,000,400.00	7,047,726.00
023400100100	Ministry of Works & Transport	1,320,000,000	1,320,000,000	1,092,529,019.00	82.77	227,470,981.00	
023400400100	Jigawa Roads Maintenance Agency	24,000,000	24,000,000	3,188,500	13.29	20,811,500.00	36,011,145.39

023400800300	Rural Electricity Board	219,700,000	219,700,000	209,772,800.00	95.48	9,927,200.00	24,236,528.39
023400900100	Fire Services Directorate	7,200,000	7,200,000	6,639,622.72	92.22	560,377.28	11,774,617.00
025200100100	Ministry of Water Resources	1,110,000,000	1,110,000,000	975,782,086.21	87.91	134,217,913.79	2,050,203,865.72
025210200100	Jigawa State Water Board	25,000,000	25,000,000	17,575,579.50	70.30	7,424,420.50	2,031,473,773.32
025210300100	Rural Water Supply and Sanitation Agency	7,200,000	7,200,000	3,498,940.00	48.60	3,701,060.00	18,730,092.40
025210400100	Small Town Water Supply Agency	16,400,000	16,400,000	14,009,000.93	85.42	2,390,999.07	465,801,027.51
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	18,000,000	18,000,000	10,588,468.00	58.82	7,411,532.00	175,569,062.62
026000200100	Jigawa State Housing Authority	13,000,000	13,000,000	11,759,643.26	90.46	1,240,356.74	6,730,929.73
026000300100	Urban Development Board	12,000,000	12,000,000	2,250,492.35	18.75	9,749,507.65	104,115,532.00
026000400100	Dutse Capital Development Authority [DCDA]	43,200,000	43,200,000	36,523,741.00	84.55	6,676,259.00	71,818,078.74
031800500100	High Court	250,000,000	250,000,000	209,610,829.44	83.84	40,389,170.56	4,596,444.00
031800600100	Shari'a Court of Appeal	150,000,000	150,000,000	96,944,241.48	64.63	53,055,758.52	39,226,600.00
031801100100	Judicial Service Commission	28,500,000	28,500,000	16,064,370.00	56.37	12,435,630.00	-
032600100100	Ministry of Justice	140,000,000	140,000,000	47,739,873.00	34.10	92,260,127.00	7,594,746.97
032600200200	Justice Sector and Law Reform Commission	7,200,000	7,200,000	4,635,528.00	64.38	2,564,472.00	3,798,908.66
051400100100	Ministry of Women Affairs & Social Development	15,360,000	15,360,000	7,221,770.00	47.02	8,138,230.00	3,254,865.94
051400100200	Rehabilitation Board	424,000,000	424,000,000	158,353,985.25	37.35	265,646,014.75	9,137,196.92
051700100100	Ministry of Education, Science & Technology	2,584,000,000	2,584,000,000	2,077,442,200.00	80.40	506,557,800.00	6,109,281.45
051700100200	State Educational Inspectorate & Monitoring Unit	18,000,000	18,000,000	13,251,556.68	73.62	4,748,443.32	1,801,202.15
051700300100	State Universal Basic Education Board	942,000,000	942,000,000	764,757,090.79	81.18	177,242,909.21	7,004,866.23
051700300103	Inspectorate Head Quarters & Zones			0.00			985,930.10
051700800100	Library Board	3,600,000	3,600,000	2,019,137.13	56.09	1,580,862.87	296,734.90
051701000100	Agency for Mass Education	5,400,000	5,400,000	3,199,581.99	59.25	2,200,418.01	2,193,503.30
051701100100	Nomadic Education Agency	17,520,000	17,520,000	11,850,000.00	67.64	5,670,000.00	18,149,137.00

051701800100	Jigawa State Polytechnic	100,000,000	100,000,000	88,410,000.00	88.41	11,590,000.00	260,368.00
051701800200	Binyaminu Usman Polytechnic	84,000,000	84,000,000	45,180,318.08	53.79	38,819,681.92	3,157,638.80
051701900100	Jigawa State College of Education	120,000,000	120,000,000	111,690,281.50	93.08	8,309,718.50	60,746,380.61
051702100100	Sule Lamido University, Kafin-Hausa	397,000,000	397,000,000	392,303,888.62	98.82	4,696,111.38	60,746,380.61
051705500100	Science & Technical Education Board	430,000,000	430,000,000	406,591,024.31	94.56	23,408,975.69	65,340,602.25
051705600100	Jigawa State Scholarships Board	1,205,270,000	1,205,270,000	624,672,976.00	51.83	580,597,024.00	65,340,602.25
051705600200	Dutse Model / Capital School	103,000,000	103,000,000	91,045,336.15	88.39	11,954,663.85	7,431,016.00
051706000100	Jigawa State College of Islamic Legal Studies	80,000,000	80,000,000	76,910,473.94	96.14	3,089,526.06	7,431,016.00
051706100100	Institute of Information Technology	204,000,000	204,000,000	66,231,713.07	32.47	137,768,286.93	22,901,479.43
051706300100	Islamic Education Bureau	502,744,000	502,744,000	381,112,939.00	75.81	121,631,061.00	21,523,481.93
051706300100	Bamaina Academy	6,900,000	6,900,000	4,800,000.00	69.57	2,100,000.00	1,377,997.50
052100100100	Ministry of Health	180,000,000	180,000,000	166,096,681.34	92.28	13,903,318.66	17,528,728.01
052100100110	Babura General Hospital	4,000,000	4,000,000	3,936,298.19	98.41	63,701.81	17,528,728.01
052100100111	Birnin Kudu General Hospital	4,000,000	4,000,000	3,276,207.00	81.91	723,793.00	1,024,617,961.24
052100100112	Birniwa General Hospital	4,000,000	4,000,000	3,053,100.80	76.33	946,899.20	1,024,617,961.24
052100100113	Dutse General Hospital	4,250,000	4,250,000	3,428,372.89	80.67	821,627.11	1,158,380,036.81
052100100114	Gumel General Hospital	4,000,000	4,000,000	2,292,451.00	57.31	1,707,549.00	1,146,086,819.70
052100100115	Gwaram Cottage Hospital	2,300,000	2,300,000	1,923,678.18	83.64	376,321.82	7,367,397.11
052100100116	Hadejia General Hospital	4,800,000	4,800,000	3,804,221.15	79.25	995,778.85	4,925,820.00
052100100117	Hadejia Tuberculosis and Leprosy Hospital	1,460,000	1,460,000	869,000.00	59.52	591,000.00	16,099,356.80
052100100118	Jahun General Hospital	4,000,000	4,000,000	3,070,800.00	76.77	929,200.00	16,099,356.80
052100100119	Kafin Hausa [Bulangu] Cottage Hospital	2,300,000	2,300,000	1,700,000.00	73.91	600,000.00	113,657,708.72
052100100120	Kafin Hausa General Hospital	4,030,000	4,030,000	2,666,437.00	66.16	1,363,563.00	113,657,708.72
052100100121	Kazaure General Hospital	4,000,000	4,000,000	1,455,503.00	36.39	2,544,497.00	7,950,112.94
052100100122	Kazaure Psychiatric Hospital	1,500,000	1,500,000	1,406,311.00	93.75	93,689.00	7,950,112.94
052100100123	Ringim General Hospital	5,000,000	5,000,000	4,785,600.12	95.71	214,399.88	346,102,179.83

052100200100	Jigawa State Agency for the Control of Aids	1,800,000	1,800,000	1,105,227.12	61.40	694,772.88	
052100300100	Primary Health Care Development Agency	65,000,000	65,000,000	23,639,470.66	36.37	41,360,529.34	346,102,179.83
052100300109	PHCD -LGA Management Offices						
[B]	CONSOLIDATED -B	116,104,000	116,104,000	24,242,670.37	20.88	91,861,329.63	3,773,445,895.42
052100400100	Auyo -PHCD/MO	4,300,000	4,300,000	527,750.82	12.27	3,772,249.18	710,537,360.00
052100400100	Babura -PHCD/MO	3,950,000	3,950,000	998,625.65	25.28	2,951,374.35	1,409,625,261.16
052100400100	Birnin Kudu -PHCD/MO	3,755,000	3,755,000	996,300.25	26.53	2,758,699.75	1,409,625,261.16
052100400100	Birniwa -PHCD/MO	4,490,000	4,490,000	684,148.58	15.24	3,805,851.42	159,541,965.61
052100400100	Buji -PHCD/MO	4,700,000	4,700,000	508,652.78	10.82	4,191,347.22	48,469,214.00
052100400100	Dutse -PHCD/MO	3,800,000	3,800,000	1,217,703.25	32.04	2,582,296.75	
052100400100	Gagarawa -PHCD/MO	5,951,000	5,951,000	1,256,879.25	21.12	4,694,120.75	
052100400100	Garki -PHCD/MO	4,240,000	4,240,000	1,200,505.05	28.31	3,039,494.95	
052100400100	Gumel -PHCD/MO	5,885,000	5,885,000	1,423,500.25	24.19	4,461,499.75	
052100400100	Guri -PHCD/MO	3,400,000	3,400,000	965,200.68	28.39	2,434,799.32	
052100400100	Gwaram -PHCD/MO	4,666,000	4,666,000	123,500.23	2.65	4,542,499.77	
052100400100	Gwiwa -PHCD/MO	3,500,000	3,500,000	986,500.25	28.19	2,513,499.75	
052100400100	Hadejia -PHCD/MO	3,440,000	3,440,000	975,200.50	28.35	2,464,799.50	
052100400100	Jahun -PHCD/MO	4,300,000	4,300,000	1,230,500.23	28.62	3,069,499.77	
052100400100	kafin Hausa -PHCD/MO	4,164,000	4,164,000	854,200.25	20.51	3,309,799.75	2,549,997.60
052100400100	Kaugama -PHCD/MO	4,165,000	4,165,000	714,000.25	17.14	3,450,999.75	2,879,696.23
052100400100	Kazaure -PHCD/MO	4,000,000	4,000,000	720,000.26	18.00	3,279,999.74	2,664,366.11
052100400100	Kiri Kasamma -PHCD/MO	3,160,000	3,160,000	916,000.35	28.99	2,243,999.65	2,737,547.28
052100400100	Kiyawa -PHCD/MO	5,250,000	5,250,000	908,648.60	17.31	4,341,351.40	2,088,780.75
052100400100	Maigatari -PHCD/MO	5,680,000	5,680,000	798,519.87	14.06	4,881,480.13	2,751,928.65
052100400100	Malam Madori -PHCD/MO	3,720,000	3,720,000	648,940.15	17.44	3,071,059.85	2,859,681.61
052100400100	Miga -PHCD/MO	3,130,000	3,130,000	865,250.00	27.64	2,264,750.00	2,864,630.27
052100400100	Ringim -PHCD/MO	3,750,000	3,750,000	965,200.20	25.74	2,784,799.80	3,134,913.55

052100400100	Roni -PHCD/MO	4,000,000	4,000,000	956,200.32	23.91	3,043,799.68	2,227,371.00
052100400100	Sule Tankarkar -PHCD/MO	6,608,000	6,608,000	910,789.00	13.78	5,697,211.00	5,273,148.37
052100400100	Taura -PHCD/MO	4,100,000	4,100,000	940,200.35	22.93	3,159,799.65	2,919,492.15
052100400100	Yankwashi -PHCD/MO	4,000,000	4,000,000	949,753.00	23.74	3,050,247.00	695,279.92
[C]	CONSOLIDATED -C	750,861,000.00	750,861,000.00	625,971,755.44	83.37	124,889,244.56	37,712,959.06
052110400103	Office of the Provost College of Nursing & Midwifery	43,000,000.00	43,000,000.00	32,703,350.00	76.05	10,296,650.00	
052110400107	School of Nursing B/Kudu	22,261,000.00	22,261,000.00	21,052,300.00	94.57	1,208,700.00	1,858,462.35
052110400108	School of Midwifery Birnin Kudu	16,000,000.00	16,000,000.00	15,836,254.00	98.98	163,746.00	
052110400109	School of Nursing Hadejia	12,000,000.00	12,000,000.00	11,557,411.00	96.31	442,589.00	950,024.91
052110600100	School of Health Technology	86,000,000.00	86,000,000.00	74,797,700.00	86.97	11,202,300.00	3,374,184.15
052111600100	Rasheed Shekoni Specialist Hospital	96,000,000.00	96,000,000.00	67,217,041.75	70.02	28,782,958.25	3,490,011.65
052300100100	Ministry of Information, Youths, Sports & Culture	71,500,000.00	71,500,000.00	69,010,800.00	96.52	2,489,200.00	3,425,448.00
052300200100	History & Culture Bureau	12,000,000.00	12,000,000.00	6,380,381.94	53.17	5,619,618.06	3,912,096.43
052300300100	Jigawa State Broadcasting Corporation (Television)	16,600,000.00	16,600,000.00	14,554,820.00	87.68	2,045,180.00	1,870,452.15
052300400100	Jigawa State Broadcasting Corporation (Radio)	38,000,000.00	38,000,000.00	12,801,943.00	33.69	25,198,057.00	4,356,185.10
052300500100	Jigawa State Printing Press	9,600,000.00	9,600,000.00	2,139,360.00	22.29	7,460,640.00	
052300700100	Jigawa State Sports Council	48,500,000.00	48,500,000.00	47,155,768.00	97.23	1,344,232.00	2,494,252.60
053500100100	Ministry of Environment	13,000,000.00	13,000,000.00	9,030,643.00	69.47	3,969,357.00	2,725,645.75
053501600100	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	36,000,000.00	36,000,000.00	22,940,387.75	63.72	13,059,612.25	3,762,423.27
053505600100	Alternative Energy Fund	2,400,000.00	2,400,000.00	1,576,504.00	65.69	823,496.00	2,040,803.20
055100100100	Ministry For Local Governments & Comm. Development	228,000,000.00	228,000,000.00	217,217,091.00	95.27	10,782,909.00	3,452,969.50

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 14

OTHER RECURRENT COST [GRANTS AND CONTRIBUTIONS GENERAL]

S/N	MONTH	2019 ACTUAL EXPENDITURE N	PERCENTAGE INDEX OF TOTAL %	2018 ACTUAL EXPENDITURE N
	CONSOLIDATED AMOUNT	450,217,258.70	100.00	1,181,096,452.59
1	JANUARY		0.00	13,044,342.50
2	FEBRUARY		0.00	25,705,605.40
3	MARCH		0.00	6,315,990.00
4	APRIL		0.00	7,842,877.50
5	MAY		0.00	18,952,445.00
6	JUNE		0.00	13,148,136.00
7	JULY		0.00	13,223,590.00
8	AUGUST	369,561,859.00	82.09	591,173,080.89
9	SEPTEMBER	80,655,399.70	17.91	86,954,089.30
10	OCTOBER		0.00	343,093,422.00
11	NOVEMEBER		0.00	54,215,425.50
12	DECEMBER			7,427,448.50

JIGAWA STATE FINANCIAL REPORT, 2019

Notes to Financial Statement No. 14.1

2204 -RECURRENT GRANTS & CONTRIBUTIONS

ECON. CODE	DESCRIPTIONS/CATEGORY	CURRENT YEAR 2019 BUDGTED N	CURRENT YEAR 2019 ACTUAL N	PREVIOUS YEAR 2018 ACTUAL N
2204	CONSOLIDATED	461,800,000	450,217,258.70	545,315,472.41
220210	AWARDS AND PRIZES	-		
220401	LOCAL GRANTS & CONTRIBUTIONS			
220401	ASSISTANCE AND DONATIONS GENERAL			
220401	INTERNATIONAL SCHOLARSHIP AND BURSARY	461,800,000	369,561,859.00	545,315,472.41
220402	GRANTS & CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS		80,655,400	

JIGAWA STATE FINANCIAL REPORT, 2019

Notes to Financial Statement No. 15

STATEMENT OF MISCELLENIOUS EXPENSES: OTHER RECURRENT COST

ECO- CODE	DESCRIPTION	2019 INITIAL ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE (JAN. - DEC) N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE (JAN. - DEC) N
	CONSOLIDATED	636,141,971	636,141,971	610,332,310.29	95.94	25,809,661.00	812,011,255.39
22020104	International Travels [Estacodes]	325,000,000	325,000,000	313,089,295.00	96.34	11,910,705.00	360,202,400.00
22020201	Electricity Bills	263,941,971	263,941,971	263,941,971	100.00	-	421,623,084.20
22020205	Water Bills	11,500,000	11,500,000	3,513,000.00	30.55	7,987,000.00	8,493,000.00
22020602	Office Rents	2,000,000	2,000,000	825,460.00	41.27	1,174,540.00	2,161,830.00
22020603	Residential Rents	1,700,000	1,700,000	489,500.00	28.79	1,210,500.00	1,357,945.00
22020901	Bank Charges & Commission					-	14,696.19
22021002	Honourarium	15,000,000	15,000,000	14,855,800.00	99.04	144,200.00	18,158,300.00
22021002	Official Suvenia	17,000,000	17,000,000	13,617,284.00	80.10	3,382,716.00	

JIGAWA STATE FINANCIAL REPORT, 2019

Notes to Financial Statement No. 16

Others [Reurrent Costs] of General Nature

ECON. CODE	DESCRIPTION	2019 INITIAL ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE (JAN. - DEC) N	2018 ACTUAL EXPENDITURE (JAN. - DEC) N
C	Payments	610,000,000	610,000,000	590,730,911.22	67,605,239.25
12010104	Federal Inland Revenue Services [FIRS] Stamp Duty	-		-	-
22020701	Financial Consultancy Services	600,000,000	600,000,000	585,480,911.22	62,145,239.25
22020702	Financial Consultancy Services				62,145,239.25
22020709	Annual Account/Audit	10,000,000	10,000,000	5,250,000.00	5,460,000.00

JIGAWA STATE FINANCIAL REPORT, 2019

Notes to Financial Statement No. 17

CAPITAL EXPENDITURE [SECTORS SUMMARY]

SECTOR CODE	PROGRAMME/ PROJECTS	2019 INITIAL [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
	CONSOLIDATED STATEWIDE	76,535,000,000	76,535,000,000	57,030,747,682.38	74.52	19,504,252,317.62	65,305,330,153.66
01	ADMINISTRATIVE SECTOR	3,440,000,000	3,440,000,000	2,477,704,641.22	72.03	962,295,358.78	2,368,152,527.26
02	ECONOMIC SECTOR	44,510,500,000	44,510,500,000	38,816,717,947.16	87.21	5,693,782,052.84	42,033,758,708.45
03	LAW AND JUSTICE SECTOR	594,000,000	594,000,000	122,330,516.00	20.59	471,669,484.00	122,737,629.08
05	SOCIAL DEVELOPMENT SECTOR	27,990,500,000	27,990,500,000	15,613,994,578.00	55.78	12,376,505,422.00	20,780,681,288.87

JIGAWA STATE FINANCIAL REPORT, 2019

Notes to Financial Statement No. 17.1

CAPITAL EXPENDITURE [ADMINISTRATIVE SECTOR DETAILS]

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 INITIAL [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
	01	ADMINISTRATIVE SECTOR	3,526,000,000.00	3,321,000,000.00	2,477,704,641.22	74.61	843,295,359	2,392,812,102.01
011100100101		Government House	505,000,000.00	300,000,000.00	209,233,611.00	69.74	90,766,389	50,952,000.00
011100100101	010010	New Govt. General Admin. Services				-	-	0.00
011100100101	010011	Procurement of Official 7 Utility Vehicles	505,000,000.00	300,000,000.00	209,233,611.00	69.74	90,766,389	50,952,000.00
011100100201		Deputy Governor's Office	10†	10†	0.00	-		0.00
011100100201	010000	New Deputy Governor' Office	10†	10†	0.00	-		0.00
011100100700		Pilgrims Welfare Board	-	-	-		-	6,530,876.00
011100100700	010039	Special Expenditure					-	6,530,876.00
011100300100		Admin. & Finance, SSG's Office	70,000,000.00	70,000,000.00	17,008,634.00	24.30	52,991,366	34,976,082.88
011100300100	010000	Purchase and refurbishment of Vehicles	20,000,000.00	20,000,000.00	16,008,634.00		3,991,366	0.00
011100300100	010019	State Counter part Funding of Unicef Programme [M & E Activities]	20,000,000.00	20,000,000.00		-	20,000,000	0.00
011100300100	010001	Renovation, Furnishing and Extensions	15,000,000.00	15,000,000.00	1,000,000.00	6.67	14,000,000	21,758,267.36
011100300100	010002	Special Expenditure	10†	10†				0.00

011100300100	010032	Unicef Assisted Governance Reform Programmes	15,000,000.00	15,000,000.00				13,217,815.52
011100800100		State Emergency Management Agency	-	-	-		-	92,078,604.00
011100800100	010017	Emergency Relief Projects/Activities					-	92,078,604.00
011101300600		Directorate of Chieftaincy & Religious Affairs	1,567,000,000.00	1,567,000,000.00	1,202,787,888.00	76.76	364,212,112	1,086,310,292.26
011101300600	010038	Religious Affairs Projects	1,567,000,000.00	1,567,000,000.00	1,202,787,888.00	76.76	364,212,112	1,086,310,292.26
011101800100		Special Services Directorate	80,000,000.00	80,000,000.00	2,197,670.00	2.75	77,802,330	0.00
011101800100	010014	Provision of Security Installation & Equipment	80,000,000.00	80,000,000.00	2,197,670.00	2.75	77,802,330	0.00
011200100100		State House of Assembly	1,091,000,000.00	1,091,000,000.00	968,956,372.22	88.81	122,043,628	902,130,243.82
011200100100	010010	State House of Assembly Programmes	1,041,000,000.00	1,041,000,000.00	654,454,678.22	62.87	386,545,322	116,036,832.09
011200100100	020505	Legislative Quarters/Speaker & D/Speaker's Residences	50,000,000.00	50,000,000.00	30,000,000.00	60.00	20,000,000	0.00
011200100100	020506	Legislative Quarters/Other Members' Residences			284,501,694.00		-	786,093,411.73
011200100100	020524	State House of Assembly Projects						
012500100100		Office of the Head of Service	10,000,000.00	10,000,000.00	6,793,301.00	67.93	3,206,699	0.00
012500100100	010003	Government-wide Special Expenditure	10,000,000.00	10,000,000.00	6,793,301.00	67.93	3,206,699	0.00
012500100400		Directorate of Salary & Pension Administration	5,000,000.00	5,000,000.00	2,294,050.00	45.88	2,705,950	0.00

012500100400	010037	Special Expenditure	5,000,000.00	5,000,000.00	2,294,050.00	45.88	2,705,950	0.00
012500100500		Manpower Development Institute	40,000,000.00	40,000,000.00	6,284,609.00	15.71	33,715,391	117,841,212.77
012500100500	010016	Manpower Development Institute's Projects	40,000,000.00	40,000,000.00	6,284,609.00	15.71	33,715,391	117,841,212.77
014000100100		Office of the State Auditor General	30,000,000.00	30,000,000.00	-	-	30,000,000	0.00
014000100100	010018	Renovation/Maitenance of Resident Auditors Offices	30,000,000.00	30,000,000.00		-	30,000,000	0.00
014000200100		Directorate of Local Government Audit	75,000,000.00	75,000,000.00	62,148,506.00	82.86	12,851,494	77,333,215.53
014000200100	010006	Directorate of Local Government Audit Programmes	75,000,000.00	75,000,000.00	62,148,506.00	82.86	12,851,494	77,333,215.53
014000200100		Civil Service Commission	8,000,000.00	8,000,000.00	0.00		8,000,000	0.00
014000200100	010000	Civil Service Commission [Special Expenditure]	8,000,000.00	8,000,000.00			8,000,000	0.00
014700200100		Local Government Service Commission	35,000,000.00	35,000,000.00	-	-	35,000,000	24,659,574.75
014700200100	010008	Local Government Service Commission [Special Exp.]	35,000,000.00	35,000,000.00		-	35,000,000	24,659,574.75
014800100100		State Independent Electoral Commission	10,000,000.00	10,000,000.00	-	-	10,000,000	0.00
014800100100	010009	State Independent Electoral Commission H/Quarter Activities	10,000,000.00	10,000,000.00		-	10,000,000	0.00

JIGAWA STATE FINANCIAL REPORT, 2019

Notes to Financial Statement No. 17.2

CAPITAL EXPENDITURE [ECONOMIC SECTOR DETAILS]

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 [APPROVED] INITIAL ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
02		ECONOMIC SECTOR	59,855,250,000.00	60,490,250,000.00	38,816,717,947.16	64.17	21,673,532,052.84	42,033,758,708.45
021500100100		Ministry of Agriculture & Natural Resources	2,617,000,000.00	2,617,000,000.00	1,232,803,205.00	47.11	1,384,196,795.00	356,527,266.09
021500100100	020005	Purchase of Grains for Buffer Stock	50,000,000.00	50,000,000.00		-	50,000,000.00	27,438,000.00
021500100100	020006	Commercial Agriculture Projects [Loan-Finances]	2,000,000,000.00	2,000,000,000.00	1,125,042,152.00	56.25	874,957,848.00	
021500100100	020009	Food and Nutrition Agricultural Support & Interventions	10,000,000.00	10,000,000.00		-	10,000,000.00	4,327,810.51
021500100100	020010	Agricultural Planning & Information System Dev.	6,000,000.00	6,000,000.00		-	6,000,000.00	
021500100100	020014	Field Crop Protection & Termite Control	10t	10t				19,165,454.33
021500100100	020015	Tree Crops & Horticultural Development	15,000,000.00	15,000,000.00		-	15,000,000.00	11,706,540.27
021500100100	020016	Fertilizer Procurement,Transportation & Handling	10,000,000.00	10,000,000.00		-	10,000,000.00	187,890,326.26
021500100100	020017	Crops Rehabilitation Programme	10t	10t				3,518,620.19
021500100100	020018	Agricultural Mechanisation7 Procurement of Palnts & Implements	10,000,000.00	10,000,000.00				
021500100100	020020	Veterinary Clinics	5,000,000.00	5,000,000.00		-	5,000,000.00	36,458,806.55
021500100100	020022	Diseases Control & Eradication Scheme	36,000,000.00	36,000,000.00		-	36,000,000.00	18,567,301.15
021500100100	020026	Livestock Investigation & Breeding Centre	100,000,000.00	100,000,000.00	54,816,500.00	54.82	45,183,500.00	18,032,146.33
021500100100	020028	Fish Seedling Multiplication	5,000,000.00	5,000,000.00	4,460,250.00	89.21	539,750.00	
021500100100	020029	Artisan Fisheries Development	5,000,000.00	5,000,000.00		-	5,000,000.00	
021500100100	020030	Meat Inspection & Hygiene Centre	10,000,000.00	10,000,000.00		-	10,000,000.00	
021500100100	020031	Avian Influenza Control Project	55,000,000.00	55,000,000.00		-	55,000,000.00	
021500100100	020033	Bore Hole Based Minor Irrigation Scheme	150,000,000.00	150,000,000.00	21,449,910.00	14.30	128,550,090.00	29,422,260.50
021500100100	020012	Farm Settlements and Farm Clusters Development & Supprt	150,000,000.00	150,000,000.00	27,034,393.00	18.02	122,965,607.00	
021502102100		Jigawa State Agricultural Research Institute	65,000,000.00	65,000,000.00	21,365,676.00	32.87	43,634,324.00	-
021502102100	020011	State Agricultural Research Institute Programmes	65,000,000.00	65,000,000.00	21,365,676.00	32.87	43,634,324.00	-

021510200100		Jigawa Agricultural & Rural Development Authority [JARDA]	5,117,000,000.00	5,117,000,000.00	686,428,184.00	13.41	4,430,571,816.00	1,964,395,580.61
021510200100	020000	Agricultural Development & Extension [JARDA]	220,000,000.00	220,000,000.00	64,644,079.00	29.38	155,355,921.00	103,829,319.12
021510200100	020001	Climate Change & Adaptation Project [IFAD]	1,369,000,000.00	1,369,000,000.00	341,679,538.00	24.96	1,027,320,462.00	655,196,579.15
021510200100	020002	Fadama III Development Project [World Bank]	919,000,000.00	919,000,000.00	188,751,958.00	20.54	730,248,042.00	1,205,369,682.34
021510200100	020003	Integrated Agric. & Rural Development [Islamic Dev. Bank]	1,400,000,000.00	1,400,000,000.00		-	1,400,000,000.00	
021510200100	020004	Agric. & Rural Development Transformation Support Project [AfDB]	1,160,000,000.00	1,160,000,000.00	91,352,609.00	7.88	1,068,647,391.00	
021510200100	020008	Sasakawa Agricultural Support Projects	5,000,000.00	5,000,000.00		-	5,000,000.00	
021510200100	020009	Food & Nutrition [Agric-related] Programme	44,000,000.00	44,000,000.00			44,000,000.00	
021511511500		Farmers/Herdsman Board	140,000,000.00	140,000,000.00	37,627,380.00	26.88	102,372,620.00	37,309,805.05
021511511500	020032	Development of Farm Settlements & Grazing Reserves	140,000,000.00	140,000,000.00	37,627,380.00	26.88	102,372,620.00	37,309,805.05
022000100100		Ministry of Finance & Economic Planning	105,000,000.00	105,000,000.00	103,249,310.00	98.33	1,750,690.00	65,234,007.00
022000100100	020065	Minstry of Finance Incorporated Investments	100,000,000.00	100,000,000.00	98,264,177.00	98.26	1,735,823.00	65,234,007.00
022000100100	010020	SIFMIS Project & Treasury Computerisation	5,000,000.00	5,000,000.00	4,985,133.00	99.70	14,867.00	
022000100100	010021	Special Expenditure					-	
022000300100		Budget & Economic Planning Directorate	1,062,000,000.00	1,062,000,000.00	364,751,570.00	34.35	697,248,430.00	396,632,103.32
022000300100	010025	Social & Economic Studies & Research	8,000,000.00	8,000,000.00	4,225,000.00	52.81	3,775,000.00	
022000300100	010026	Budget Computerisation & SIFMIS Project	4,000,000.00	4,000,000.00		-	4,000,000.00	3,358,000.00
022000300100	010027	Statistical Survey & Publications	20,000,000.00	20,000,000.00			20,000,000.00	
022000300100	010028	Sustainable Dev. Goals Co-ordination & Monitoring	50,000,000.00	50,000,000.00	21,948,401.00	43.90	28,051,599.00	
022000300100	020029	SOCU -State Social Register Development & Maintenance	5,000,000.00	5,000,000.00	2,048,000.00	40.96	2,952,000.00	2,675,000.00
022000300100	010031	Food & Nutrition Programme [Co-od & Monitoring]	25,000,000.00	25,000,000.00	5,000,000.00	20.00	20,000,000.00	
022000300100	010033	Development Aasstance [State Counter part Funding & Donor Co-ordination Activities]	950,000,000.00	950,000,000.00	331,530,169.00	34.90	618,469,831.00	3,000,000.00
022000300100	010034	EU/World Bank supported State &Local Gov. Reform Pprogramme					-	387,599,103.32

022000800100		State Board of Internal Revenue	25,000,000.00	25,000,000.00	-	-	25,000,000.00	-
022000800100	010022	Internal Revenue Services -H/Quarter & Area Offices Projects & Procurements	25,000,000.00	25,000,000.00		-	25,000,000.00	-
022000800100	010023	Internal Revenue Services Security Documents	10†	10†				-
022000800100	010024	Internal Revenue Services -Stamp Duty Machine	10†	10†				-
022001200100		Jigawa State Bureau of Statistics	0.00	0.00	-		-	-
022001200100	010027	Statistical Survey & Publications	0.00	0.00			-	-
022200100100		Ministry of Commerce, Industry & Co-operatives	277,000,000.00	277,000,000.00	54,380,564.00	19.63	222,619,436.00	110,397,231.60
022200100100	020050	Business Development Support Services	57,000,000.00	57,000,000.00	8,316,273.00	14.59	48,683,727.00	21,697,075.00
022200100100	020066	Trade Fairs, Road Shows & Business Promotion Support	80,000,000.00	80,000,000.00	12,738,101.00	15.92	67,261,899.00	7,159,753.24
022200100100	020053	Maigatari Trade-Free Zone Project	80,000,000.00	80,000,000.00	12,101,190.00	15.13	67,898,810.00	48,091,120.00
022200100100	020054	Major Markets Development	10,000,000.00	10,000,000.00	6,000,000.00	60.00	4,000,000.00	19,153,000.00
022200100100	020055	Consumer Protection Committee Activities	25,000,000.00	25,000,000.00	13,225,000.00	52.90	11,775,000.00	2,500,000.00
022200100100	020064	Tourism Promotion Activities	15,000,000.00	15,000,000.00	2,000,000.00	13.33	13,000,000.00	9,173,952.56
022200100100	020067	Nigeria - Niger Economic & Trade Development Corridor	10,000,000.00	10,000,000.00		-	10,000,000.00	2,622,330.80
022200100200		Solid Minerals Development	45,000,000.00	45,000,000.00	-	-	45,000,000.00	-
022200100200	020062	Raw Materials Display Centre	10,000,000.00	10,000,000.00		-		-
022200100200	020063	Solid Minerals Development Activities	35,000,000.00	35,000,000.00		-		-
022200100300		State Investment Promotion Agency [Invest Jigawa]	40,000,000.00	40,000,000.00	-	-	40,000,000.00	-
022200100300	020068	Investment Promotion/One-Stop-Shop Support Services	40,000,000.00	40,000,000.00		-	40,000,000.00	-
022700600100		Directorate of Economic Empoerment	1,052,500,000.00	1,052,500,000.00	568,184,741.00	53.98	484,315,259.00	789,012,010.00
022700600100	020056	Development and Support to Business Co-operatives for Economic Empoerment	100,000,000.00	100,000,000.00		-	100,000,000.00	181,282,416.47
022700600100	020057	Development and Maintenance of Skills Acquisition Centers	82,500,000.00	82,500,000.00	19,436,291.00	23.56	63,063,709.00	40,221,787.50
022700600100	020058	Micro-Credit and Business Start-ups Support	200,000,000.00	200,000,000.00	40,173,000.00	20.09	159,827,000.00	316,111,382.73
022700600100	020060	Agro-Processing Equipment Leasing	490,000,000.00	490,000,000.00	422,500,000.00	86.22	67,500,000.00	149,482,669.55
022700600100	020061	Women and Youths Artisans and Skills Development Initiatives	180,000,000.00	180,000,000.00	86,075,450.00	47.82	93,924,550.00	101,913,753.75

023400100100		Ministry of Works & Transport	39,333,000,000.00	39,903,000,000.00	31,323,378,751.46	78.50	8,579,621,248.54	31,413,029,081.65
023400100100	020300	Purchase/Refurbishment of Road Construction Equipment	60,000,000.00	60,000,000.00	20,720,582.00		39,279,418.00	
023400100100		Hadeji-Guri-Kadira-Abunabo-Baturiya-K/Hausa Road					1,073,909,157.00	
023400100100	020300	Construction of Bridges & Major Culverts	333,000,000.00	333,000,000.00	282,646,730.56	84.88	50,353,269.44	
023400100100	020301	Upgrading of Rural/Feeder Roads	6,400,000,000.00	6,400,000,000.00	5,326,090,843.00			9,213,179,828.42
023400100100	020302	Roads and other Projects Consultancies	500,000,000.00	500,000,000.00	318,974,634.00	63.79	181,025,366.00	609,890,413.14
023400100100	020303	Babura-Yarkirya Road	300,000,000.00	300,000,000.00		-	300,000,000.00	4,196,931,793.57
023400100100	020304	Sukullifi-Kale-Gunka-Harbo-Tsakuwawa Road	10t	10t				121,257,126.38
023400100100	020306	Limawa=Warwade-Jadawa-Sakwaya-Dutse Road	2,000,000,000.00	2,000,000,000.00		-	2,000,000,000.00	59,426,633.00
023400100100	020307	Arawa-Baturiya-Musari-Abunabo-Kadira-Guri Road	10t	10t				2,036,747,642.86
023400100100	020300	Babaldu-Wurno-Jangargari-Buji-Falgeri-Sagu Road	192,000,000.00	192,000,000.00	191,483,602.31			
023400100100	202309	Maigatari-Kogon Giwa-Maigarmaka-Galadi-Karmashe Road	658,000,000.00	658,000,000.00	342,000,000.00	51.98	316,000,000.00	1,865,317,245.34
023400100100	020310	Roni-Mahuta-Bashe-Kanya-Tsakani-Gangare-Amaryawa Road	1,900,000,000.00	1,900,000,000.00	1,338,281,863.39	70.44	561,718,136.61	0.00
023400100100	020311	Kila-Bodinga-Ranbazau-Tsangarwa-Nahuche-Isawa-Maruta-Dabajan-Jikas-Zandam Nagogo Road	500,000,000.00	500,000,000.00		-	500,000,000.00	903,825,421.35
023400100100	020312	Andaza-Tsurma-Tinilbu-Karwa-Atauni-Magama-Damatuwo-GadewaRoad	1,591,000,000.00	1,591,000,000.00	1,290,224,410.27	81.10	300,775,589.73	135,054,373.31
023400100100	020300	Kwalam-Bula-Dakawa-Gilima-Kamayen Mata-K/Garba-Kaura-Kiri-Majia Road	3,420,000,000.00	3,420,000,000.00	2,862,457,503.53	83.70	557,542,496.47	
023400100100	020314	Kijawal-Dabi Road	150,000,000.00	150,000,000.00	141,483,600.00	94.32	8,516,400.00	0.00
023400100100	020329	Dutse Airport Projects	2,000,000,000.00	2,000,000,000.00	717,656,686.00	35.88	1,282,343,314.00	26,373,387.33
023400100100	020328	Feeder Roads Projects	2,500,000,000.00	2,500,000,000.00	2,451,120,987.00	98.04	48,879,013.00	937,694,375.00
023400100100	020315	Bamaina -Zazuka Road	3,569,000,000.00	3,569,000,000.00	3,457,700,455.92	96.88	111,299,544.08	39,698,203.34
023400100100	020316	Kyarama-Kagadama-Gasakoli Road	300,000,000.00	300,000,000.00	239,990,000.00	80.00	60,010,000.00	
023400100100	020324	State Capital Road Network	1,300,000,000.00	1,300,000,000.00	1,177,811,200.00	90.60	122,188,800.00	1,107,517,829.64
023400100100	020325	Construction and Maintenance of Township Roads	4,250,000,000.00	4,250,000,000.00	3,900,800,686.00	91.78	349,199,314.00	5,040,404,282.73
023400100100	020317	Kwanar Medi-Danzomo-Garki Road	1,000,000,000.00	1,000,000,000.00	990,141,854.00	99.01	9,858,146.00	943,383,129.93

023400100100	020318	Gimbo-Gantsa-Sara Road						-	0.00
023400100100	020319	Dutse-Madobi-Baranda-Waza-Sundumina[with a spur to]-Katanga-Dongoli Road	1,600,000,000.00	1,600,000,000.00	1,312,872,147.00	82.05	287,127,853.00	2,375,391,770.13	
023400100100	020320	Balago-Dumadumin Toka Road	3,100,000,000.00	3,100,000,000.00	2,862,457,503.53	92.34	237,542,496.47	1,192,579,878.17	
023400100100	020321	Gudichin-Aguyaka Road	180,000,000.00	750,000,000.00	727,544,224.95	97.01	22,455,775.05		
023400100100	020516	Provision of Street Lights in Urban Centres	1,530,000,000.00	1,530,000,000.00	1,370,919,238.00	89.60	159,080,762.00	561,890,457.58	
023400100100	020517	Dutse Street Lights					-	46,465,290.44	
023400100100	020331	State Driving School					-		
023400100100	020332	Zonal VIO-Stations [Establishment & Operation]					-	0.00	
023400400100		Jigawa Roads Maintenance Agency	400,000,000.00	400,000,000.00	101,388,567.00	25.35	298,611,433.00	572,707,184.72	
023400400100	020322	Special Roads Routine Maintenance	300,000,000.00	300,000,000.00	101,388,567.00	33.80	198,611,433.00	534,405,668.72	
023400400100	020323	Purchase & Refurbishment of Road Contruction Plants & Equipment	50,000,000.00	50,000,000.00			50,000,000.00	11,617,392.50	
023400400100	020326	Maintenance of Township Roads	50,000,000.00	50,000,000.00			50,000,000.00	26,684,123.50	
023400800300		Rural Electricity Board	1,280,000,000.00	1,280,000,000.00	513,428,419.00	40.11	766,571,581.00	1,016,270,184.72	
023400800300	020100	New Rural Electrification Projects	840,000,000.00	840,000,000.00	389,088,608.00	46.32	450,911,392.00	774,634,575.30	
023400800300	020101	Completion of On-going Electrification Projects	400,000,000.00	400,000,000.00	121,058,561.00	30.26	278,941,439.00	123,436,547.00	
023400800300	020102	Maintenance/Upgrading of Existing Electrification Projects	20,000,000.00	20,000,000.00	3,281,250.00	16.41	16,718,750.00	82,597,521.20	
023400800300	020105	Purchase of Project Vehicle, Plant & Equipment	10t	10t					
023400800300	020104	Electrification Projects Plants & Equipment	20,000,000.00	20,000,000.00		-	20,000,000.00	35,601,541.22	
023400800300	020103	State Independent Power Plants [IPP] Projects	10t	10t					
023400900100		Fire Service Directorate	75,000,000.00	75,000,000.00	0.00	-	75,000,000.00	13,267,000.00	
023400900100	010012	Procurement of Fire Fighting Vehicle & Refurbishment of Equipment	35,000,000.00	35,000,000.00	0.00	-	35,000,000.00	13,267,000.00	

023400900100	010013	State Fire Service H/Quarter [Special Expenditure]	40,000,000.00	40,000,000.00		-	40,000,000.00	
025200100100		Ministry of Water Resources	769,500,000.00	769,500,000.00	129,380,643.00	16.81	640,119,357.00	143,164,176.60
025200100100	020410	EU -Supported Water Supply & Sanitation Sector Reform Projects [Small Towns]	320,000,000.00	320,000,000.00		-	320,000,000.00	91,787,506.37
025200100100	020421	Greater Dutse Water Supply Scheme	350,000,000.00	350,000,000.00	60,972,954.00	17.42	289,027,046.00	45,756,916.68
025200100100	020422	Rehabilitation of Existing Dams	70,000,000.00	70,000,000.00	58,031,774.00	82.90	11,968,226.00	
025200100100	020423	Hydra-Metreological Stations	22,000,000.00	22,000,000.00	10,375,915.00	47.16	11,624,085.00	
025200100100	020426	Water Sector Policy, Planning and M & E Support	7,500,000.00	7,500,000.00		-	7,500,000.00	5,619,753.55
025210200100		Jigawa State Water Board	1,374,250,000.00	1,374,250,000.00	395,623,060.00	28.79	978,626,940.00	476,779,291.46
025210200100	020410	Reinforcement of B/Kudu & Kazaure Regional Water Supply Scheme	8,000,000.00	8,000,000.00			8,000,000.00	
025210200100	020413	Shuwarin Water Supply Scheme	3,000,000.00	3,000,000.00				
025210200100	020414	Water Supply to New Layouts & Low-Cost Hhousing Estates	300,000,000.00	300,000,000.00	74,400,000.00	24.80	225,600,000.00	55,665,402.46
025210200100	020415	Improvement of Water Supply Schemes in L/Government H/Quarters	300,000,000.00	300,000,000.00	123,247,891.00	41.08	176,752,109.00	301,477,013.00
025210200100	020416	Rehabilitation of Existing Urban Water Supply Schemes	2,500,000.00	2,500,000.00		-	2,500,000.00	7,833,750.00
025210200100	020417	Urban Water Supply, Work shop Tools and Refurbishment and Utility Vehicle	610,000,000.00	610,000,000.00	83,048,390.00	13.61	526,951,610.00	
025210200100	020418	Water Supply Laboratory	750,000.00	750,000.00			750,000.00	
025210200100	020419	Rehabilitation & Additional Boreholes to Existing Water Schemes	150,000,000.00	150,000,000.00	114,926,779.00	76.62	35,073,221.00	111,803,126.00
025210200100	020420	Federal Ggovernment SupportedThird National Urban Water Sector Reform Programme					-	
025210200100	020424	Reinforecment of Birnin Kudu Regional Water Supply					-	

025210200100	020425	Reinforecement of Kazaure Regional Water Supply					-	
025210300100		Rural Water Supply & Sanitation Agency	2,173,000,000.00	2,173,000,000.00	1,521,146,369.00	70.00	651,853,631.00	1,136,037,467.03
025210300100	020400	Rural Water Supply -Utility Vehicle and Mechanical Equipments	16,000,000.00	16,000,000.00	5,980,800.00	37.38	10,019,200.00	8,779,097.00
025210300100	020400	Installation of Mechanical Equipment	2,140,000,000.00	2,140,000,000.00	1,515,165,569.00	70.80	624,834,431.00	
025210300100	020401	Rural Water Supply & Sanitation Projects	5,000,000.00	5,000,000.00		-	5,000,000.00	878,862,202.00
025210300100	020402	Food & Nutrition [Water & Sanitation Related] Programmes	12,000,000.00	12,000,000.00		-	12,000,000.00	4,805,518.00
025210300100	020403	Water Sanitation & Hygiene Promotion					-	243,590,650.03
025210400100		Small Town Water Supply Agency	1,480,000,000.00	1,480,000,000.00	1,216,875,534.00	82.22	263,124,466.00	1,023,010,292.76
025210400100	020404	Rehabilitation of Existing Water Supply Schemes	158,000,000.00	158,000,000.00	88,774,343.00	56.19	69,225,657.00	98,659,548.00
025210400100	020406	Reinforcement of Trunk Mains & Improvement of Reticulations	55,000,000.00	55,000,000.00		-	55,000,000.00	14,923,978.00
025210400100	020407	Establishment of New Mootorised Water Schemes in Small Towns	30,000,000.00	30,000,000.00				
025210400100	020408	Installation of Solar Based Power Plants	1,210,000,000.00	1,210,000,000.00	1,115,585,191.00	92.20	94,414,809.00	891,515,864.31
025210400100	020411	STOWA Water Supply, Inventory, Planning and M & E Activities	25000000	25,000,000.00	12,516,000.00	50.06	12,484,000.00	15,589,256.90
025210400100	020412	Power Connection to Wtater Supply Schemes	2,000,000.00	2,000,000.00		-	2,000,000.00	2,321,645.55
026000100100		Ministry of Land, Housing & Urban Development	653,000,000.00	653,000,000.00	435,217,768.70	66.65	217,782,231.30	1,347,114,310.95
026000100100	020500	New Government House [Existing & New Structures and Facilities]	100,000,000.00	100,000,000.00		-	100,000,000.00	114,589,765.60
026000100100	020501	Commissioners Residences [G-9 Quarters]	10,000,000.00	10,000,000.00		-	10,000,000.00	13,854,235.70
026000100100	020507	Renovation of SSG & Head of Service Official Residences	25,000,000.00	25,000,000.00		-	25,000,000.00	129,131,563.00

026000100100	020518	Land & Properties Compensation	368,000,000.00	368,000,000.00	362,811,768.70	98.59	5,188,231.30	913,846,506.45
026000100100	020519	Systematic Land Registration & Land Mmanagement Information System	75,000,000.00	75,000,000.00	66,480,000.00	88.64	8,520,000.00	89,549,786.20
026000100100	020520	Development of Layouts & Acquired Lands	25,000,000.00	25,000,000.00	-	-	25,000,000.00	38,125,987.60
026000100100	020521	Aerial Photography & Mapping	20,000,000.00	20,000,000.00	-	-	20,000,000.00	13,897,556.48
026000100100	020522	Acqisition of Lithographic & Survey Equipment	10,000,000.00	10,000,000.00	-	-	10,000,000.00	24,888,457.92
026000100100	020523	Ministry of Land H/Quarter & Zonal Land Registries	20,000,000.00	20,000,000.00	5,926,000.00	29.63	14,074,000.00	9,230,452.00
026000200100		Jigawa State Housing Authority	1,607,000,000.00	1,607,000,000.00	64,661,617.00	4.02	1,542,338,383.00	23,381,034.81
026000200100	020502	Low Cost Housing Scheme	267,000,000.00	267,000,000.00	64,661,617.00	24.22	202,338,383.00	23,381,034.81
026000200100	020503	Commercial Low Cost Housing Scheme	1,340,000,000.00	1,340,000,000.00	-	-	-	-
026000300100		State Urban Development Board	100,000,000.00	100,000,000.00	-	-	100,000,000.00	53,500,000.00
026000300100	020500	Construction & Maintenance of Township Roads	10†	10†	-	-	-	-
026000300100	020515	Urban Development Plants & Development Control Activities	25,000,000.00	25,000,000.00	-	-	25,000,000.00	42,587,988.45
026000300100	020511	Development of Master Plan for Urban Centres	20,000,000.00	20,000,000.00	-	-	20,000,000.00	2,147,877.58
026000300100	020513	Urban Development Engineering Workshop	55,000,000.00	55,000,000.00	-	-	55,000,000.00	8,764,133.97
026000400100		Dutse Capital Development Authority[DCDA]	65,000,000.00	130,000,000.00	46,826,588.00	36.0	83,173,412.00	1,095,990,680.08
026000400100	020500	Dutse Parks & Gardens and Environmental Services	10†	65,000,000.00	19,143,610.00	29.45	-	-
026000400100	020514	State Capital Development Projects	65,000,000.00	65,000,000.00	27,682,978.00	42.59	37,317,022.00	1,095,990,680.08

JIGAWA STATE FINANCIAL REPORT, 2019

Notes to Financial Statement No. 17.3

CAPITAL EXPENDITURE [LAW & JUSTICE SECTOR DETAILS]

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 INITIAL [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2018 ACTUAL EXPENDITURE N
	03	LAW AND JUSTICE	584,000,000	607,700,000.00	122,330,516.00	20.13	485,369,484.00	122,737,629.08
031800500100		High Court of Justice	119,000,000	132,700,000.00	32,546,641.00	24.53	100,153,359.00	61,513,486.43
031800500100	020504	High Court Judges Houses	38,000,000	38,000,000.00	4,039,697.00	10.63	33,960,303.00	7,568,637.43
031800500100		High Court H/Quarters, Dutse						
031800500100	040002	Renovation of Magistrate & Other Courts Buildings	31,000,000	44,700,000.00	28,506,944.00	63.77	16,193,056.00	26,992,844.00
031800500100	040003	High Court of Justice [Special Expenditures]	50,000,000	50,000,000.00		-	50,000,000.00	26,952,005.00
031800600100		Sharia Court of Appeal	335,000,000	335,000,000	78,783,875.00	23.52	256,216,125.00	22,518,484.41
031800600100	020500	Constuction of Staff Houses for Sharia Court of Appeal	10†	10†				
031800600100	020509	Renovation of Sharia Courts Residences	83,000,000	83,000,000	78,783,875.00	94.92	4,216,125.00	
031800600100	040004	Renovation of Sharia Courts Buildings	150,000,000	150,000,000			150,000,000.00	18,600,149.00
031800600100	040005	Sharia Court of Appeal H/Quarters [Special Expenditures]	102,000,000	102,000,000			102,000,000.00	3,918,335.41
031801100100		Judicial Service Commission	40,000,000.00	40,000,000.00	-	-	40,000,000.00	9,981,913.15

031801100100	040001	Judicial Service Commission Head Quarters [Special Expenditures]	40,000,000.00	40,000,000.00		-	40,000,000.00	9,981,913.15
032600100100		Ministry of Justice	90,000,000.00	100,000,000.00	11,000,000.00	11.00	89,000,000.00	28,723,745.09
032600100100	040007	Ministry of Justice [Special Expenditure]	90,000,000	100,000,000	11,000,000.00	11.00	89,000,000.00	28,723,745.09
032601100100		Justice sector & Law Reform Commission [Special Expenditure]	10†	10†	-			-
032601100100	040000	Justice sector & Law Reform Commission [Special Expenditure]	10†	10†	-			-

JIGAWA STATE FINANCIAL REPORT, 2019

Notes to Financial Statement No. 17.4

CAPITAL EXPENDITURE [SOCIAL SECTOR DETAILS]

ORG-CODES	ECO-CODE	PROGRAMME/PROJECTS	2019 [APPROVED] ESTIMATES N	2019 REVISED ESTIMATES N	2019 ACTUAL EXPENDITURE N	INDEX %	VARIANCE N	2019 ACTUAL EXPENDITURE N
	05	SOCIAL SECTOR	27,109,680,000.00	27,309,100,000.00	15,613,994,578.00	57.18	11,695,105,422	20,780,681,289
051400100100		Ministry of Women Affairs	160,000,000.00	160,000,000.00	1,148,000.00	0.72	158,852,000	132,478,780
051400100100	060300	Women Development Programmes	90,000,000	90,000,000		-	90,000,000	64,704,767
051400100100	060301	Reformatory School K/Hausa	15,000,000	15,000,000		-	15,000,000	1,906,149
051400100100	060302	Child Development Programme	15,000,000	15,000,000	1,148,000	7.65	13,852,000	39,981,387
051400100100	060300	Child Play Ground & Day Care Centre	5,000,000	5,000,000				
051400100100	060304	Planning Research & Statistics Programme	5,000,000	5,000,000		-	5,000,000	6,106,000
051400100100	060306	V. V. F. Hospital Jahun	30,000,000	30,000,000		-	30,000,000	4,979,564
051400100100	060308	Government Zonal Social Welfare Offices					-	14,800,913
051400100200		Rehabilitation Board	750,000,000	750,000,000	335,956,593.50	44.79	414,043,407	890,072,310
051400100200	060311	Social Rehabilitation Programme	700,000,000	700,000,000	323,669,369.50	46.24	376,330,631	31,874,959
051400100200	060308	Government Zonal Social Welfare Offices	50,000,000	50,000,000	12,287,224	24.57	37,712,776	
051400100200	060310	Social Welfare Programmes [Social Protection -Cash Transfer Initiatives]					-	858,197,352
051700100100		Ministry of Education, Science & Technology	3,363,000,000.00	3,363,000,000.00	1,322,642,783.77	39.33	2,040,357,216	3,484,533,770
051700100100	060014	Development and maintenance of Senior Secondary Schools Structures & Facilities	1,544,000,000.00	1,544,000,000.00	681,177,704.00	44.12	862,822,296	833,762,173

051700100100	060015	Procurement of Facilities for Senior Secondary Schools	100,000,000.00	100,000,000.00	63,176,038.00	63.18	36,823,962	148,582,663
051700100100	020016	Procurement of Instructional Materials and Laboratory Equipment for Senior Secondary Schools	179,000,000.00	179,000,000.00	129,929,800.00	72.59	49,070,200	99,397,742
051700100100	060017	Ministry of Education H/Quarter and Zonal Officers [Special Expenditure]	630,000,000.00	630,000,000.00	246,774,500.00	39.17	#REF!	197,594,626
051700100100	060037	Global Partnership for Education [World Bank] Support Programme	410,000,000.00	410,000,000.00	187,844,291.77	45.82	222,155,708	2,086,344,616
051700100100	060038	Establishment of Jigawa State College of Remedial Studies, Babura	500,000,000.00	500,000,000.00	13,740,450.00	2.75	486,259,550	118,851,951
051700300100		State Universal Basic Education Board	6,224,200,000.00	6,224,200,000.00	3,824,064,147.93	61.44	2,400,135,852	7,235,670,589
051700300100	060002	Universal Basic Education -Primary & JSS Structures	5,200,000,000	5,200,000,000.00	3,299,148,908.75	63.45	1,900,851,091	5,445,086,533
051700300100	060000	Development of Boarding Primary Schools	5,000,000	5,000,000.00				
051700300100	060004	SUBEB Head Quarters Special Basic Education Programme	10t	10t				82,999,500
051700300100	060005	Basic Education - Rehabilitation and Major Maintenance of Primary & JSS Structures	619,200,000	619,200,000.00	423,841,699.00	68.45	195,358,301	16,519,753
051700300100	060006	Islamic/Qur'anic Education Programme	50,000,000	50,000,000.00	41,441,686.00	82.88	8,558,314	1,132,649,100
051700300100	060007	Procurement of Instructional Materials and Furniture for Basic Education	50,000,000	50,000,000.00	28,903,149.44	57.81	21,096,851	228,159,126

051700300100	060008	Basic Education -Food and Nutrition Intervention and Support	300,000,000	300,000,000.00	30,728,704.74	10.24	269,271,295	5,349,512
051700300100	060010	UBEC Special Intervention Programme [Capacity Building and Instructional Materials]					-	301,803,564
051700300100	060039	Special/Basic Education Programme					-	23,103,501
051700800100		Library Board	37,000,000.00	37,000,000.00	36,000,000.00	97.30	1,000,000	0.00
051700800100	060003	Development of Libraries	37,000,000	37,000,000	36,000,000	97.30	1,000,000	0.00
051701000100		Agency For Mass Education	121,000,000.0000	121,000,000.0000	43,230,125.0000	35.73	77,769,875	112,950,014
051701000100	060032	Adult & Non-Formal Education	69,000,000	69,000,000.00	35,470,981.00	51.41	33,529,019	67,218,583
051701000100	060034	Basic and Post Literacy Continuing Remedial Education	44,000,000	44,000,000.00	4,130,500.00	9.39	39,869,500	36,108,215
051701000100	060035	Women Vocational Education Centers	8,000,000	8,000,000.00	3,628,644.00	45.36	4,371,356	9,623,216
051701100100		Nomadic Education Agency	93,200,000.00	93,200,000.00	18,867,227.00	20.24	74,332,773	55,382,565
051701100100	060011	Nomadic Basic Education [Structures and Facilities]	28,200,000.00	28,200,000.00	4,347,227.00	15.42	23,852,773	5,683,813
051701100100	060012	Nomadic Basic Education [Furniture and Instructional Materials]	65,000,000.00	65,000,000.00	14,520,000.00	22.34	50,480,000	49,698,753
051701800100		Jigawa State Polytechnic	665,000,000.00	665,000,000.00	645,290,381.80	97.04	19,709,618	462,268,228
051701800100	060027	State Polytechnic Projects	665,000,000	665,000,000.00	645,290,381.80	97.04	19,709,618	462,268,228
051701800200		Bilyaminu Usman Polytechnic	250,000,000.00	250,000,000.00	54,315,164.00	21.73	195,684,836	65,445,066
051701800200	060030	Bilyaminu Usman Polytechnic Programmes	250,000,000.00	250,000,000.00	54,315,164.00	21.73	195,684,836	65,445,066

051701900100		Jigawa State College of Education	450,000,000	450,000,000	573,420,558	127.43	(123,420,558)	617,531,334
051701900100	060025	College of Education [Projects & Programmes]	450,000,000	450,000,000	573,420,558	127.43	(123,420,558)	617,531,334
051702100100		Sule Lamido University, K/Hausa	2,400,000,000.00	2,400,000,000.00	2,972,988,342.00	123.87	(572,988,342)	1,188,765,993.25
051702100100	060031	Sule Lamido University [Projects & Programmes]	1,250,000,000.00	1,250,000,000.00	1,070,035,971.00	85.60	179,964,029	
051702100100	060032	Sule Lamido University [Projects & Programmes]	310,000,000.00	310,000,000.00	1,048,193,822.00	338.13	(738,193,822)	1,188,765,993
051702100100	060033	Sule Lamido University [Projects & Programmes]	840,000,000.00	840,000,000.00	854,758,549.00	101.76	(14,758,549)	
051705500100		Science & Technical Education Board	270,000,000.00	280,000,000.00	243,974,464.00	87.13	36,025,536	77,543,508
051705500100	060009	Scinece and Technical Schools Structures and Facilities	192,000,000.00	192,000,000.00	171,484,704.00	89.31	20,515,296	42,618,511
051705500100	060019	Improvement & Expansion of Existing Science & Technical Schools Structures and facilities	10,000,000.00	10,000,000.00	9,473,921.00	94.74	526,079	0.00
051705500100	060020	Procurement of Furniture for Science, Technical and Vocayional Schools	10,000,000.00	10,000,000.00	9,094,502.00	90.95	905,498	19,932,672
051705500100	060021	Procurement of Laboratory Materials and Equipment for Science, Technical and Vocayional Schools	58,000,000.00	58,000,000.00	47,826,835.00	82.46	10,173,165	8,756,426
051705500100	060022	Establishment and Upgrading of Science, Technical and Vocational Schools		10,000,000.00	6,094,502.00	60.95	3,905,498	6,235,898

051705600100		Jigawa State Scholarship Board	-	-	-		-	0.00
051705600100	010005	Special Expenditure					-	0.00
051705600200		Dutse Model/Capital School	-	55,000,000.00	32,753,159.00	59.55	22,246,841	0.00
051705600200	060018	Dutse Model/Capital Schools Projects		55,000,000.00	32,753,159.00	59.55	22,246,841	0.00
051706000100		Jigawa State College of Islamic Legal Studies	147,000,000.00	147,000,000.00	136,996,359.00	93.19	10,003,641	30,855,687
051706000100	060028	College of Islamic Legal Studies Programmes	147,000,000.00	147,000,000.00	136,996,359.00	93.19	10,003,641	30,855,687
051706100100		Institute of Information Technology	166,000,000.00	166,000,000.00	163,964,119.00	98.77	2,035,881	41,034,442
051706100100	060029	Institute of Information Technology Projects	166,000,000.00	166,000,000.00	163,964,119.00	98.77	2,035,881	41,034,442
051706300100		Islamic Education Bureau	1,050,000,000.00	1,050,000,000.00	391,065,150.00	37.24	658,934,850	423,831,079
051706300100	060023	Islamic/Qur'anic Education Programmes	1,010,000,000.00	1,010,000,000.00	375,273,998.00	37.16	634,726,002	310,263,091
051706300100	060036	Procurement of School Furniture & Instructional Materials for Islamic and Qur'anic Education Senior Secondary Schools	40,000,000.00	40,000,000.00	15,791,152.00	39.48	24,208,848	113,567,988
051706400100		Bamaina Academy	62,000,000.00	62,000,000.00	52,848,532.67	85.24	9,151,467	-
051706400100	060009	Provision of Structures & Facilities	62,000,000.00	62,000,000.00	52,848,532.67	85.24	9,151,467	-
052100200100		Ministry Of Health	7,342,000,000.00	7,091,000,000.00	3,403,650,184.00	48.00	3,687,349,816	4,377,323,356
052100200100	060200	Public Health Laboratory, Dutse	104				-	

052100200100	060225	Free-maternal & Child Healthcare Programme in Secondary Hospitals	945,000,000.00	1,000,000,000.00	579,500,000.00	57.95	420,500,000	757,484,581
052100200100	060227	FG/MDGs Supported Community Health Insurance [Counter Funding]					-	9,329,471
052100200100	060216	Health Management Information Data-base Development					-	7,854,006
052100200100	060211	Malaria Control Booster Programme					-	8,341,753
052100200100	060204	Establishment of Health and Operational Research Unit	10t	10t				
052100200100	060215	Establishment of Health and Demographic Research Centre					-	0.00
052100200100	060212	HIV/AIDS Control Programme					-	8,804,241
052100200100	060218	Improvement of General Hospitals	1,790,000,000.00	1,540,000,000.00	559,106,341.00	36.31	980,893,659	798,517,082
052100200100	060219	Ophthalmic Units in Some General Hospitals					-	12,739,435
052100200100	060220	Psychiatric Hospital, Kazaure Projects					-	9,050,056
052100200100	060228	College of Nursing Midwifery Birnin Kudu Projects	125,000,000.00	125,000,000.00	33,764,376.00	27.01	91,235,624	33,893,816
052100200100	060229	School of Health Technology, Jahun Projects		98,000,000.00		-	98,000,000	71,051,752
052100200100	060230	Shool of Nursing Hadejia Projects	98,000,000.00	98,000,000.00	3,610,858.00	3.68	94,389,142	75,208,554

052100200100	060213	Leprasy Referral & T.B. Hospital, Hadejia	240,000,000.00	240,000,000.00	18,098,450.00	7.54	221,901,550	101,267,928
052100200100	060206	World Bank Supported Save One Million Lives Health Programme	854,000,000.00	810,000,000.00	231,349,265.00	29.77	568,883,735	351,042,620
052100200100	060221	Primary Eyecare Onchocerciasis					-	8,777,750
052100200100	060222	Jigawa State Drug Management Agenc[t JIMSO]						
052100200100	060223	Upgrading of Hadejia, B/kudu & Kazaure General Hospitals	1,690,000,000.00	1,580,000,000.00	1,280,170,419.00	81.02	299,829,581	745,997,586
052100200100	060231	Establishment of School of Midwifery Babura	400,000,000.00	400,000,000.00	132,592,141.00	33.15	267,407,859	288,734,339
052100200100	060232	JIMSO Medical & Drug Supplies [Drug Revolving Operations]	1,200,000,000.00	1,200,000,000.00	565,458,334.00	47.12	634,541,666	1,089,228,386
052100200100		Jigawa State Agency for the Control of AIDS [JISACA]	-	-	-		-	25,000,000
052100200100	060210	SACA HIV/AIDS Control Programme					-	25,000,000
052100300100		Primary Health Care Development Agency	2,022,000,000.00	1,997,000,000.00	509,580,462.00	25.52	1,487,419,538	776,427,376
052100300100	060208	Food & Nutrition [PHC-Related] Programme	400,000,000.00	400,000,000.00	32,000,000.00	8.00	368,000,000	193,794,865
052100300100	060201	Up-grading of Primary Healthcare Centres to Comprehensive Healthcare Centres	880,000,000.00	855,000,000.00	225,727,197.00	26.40	629,272,803	254,480,247
052100300100	060202	Primary Healthcare Programmes/Projects	20,000,000.00	20,000,000.00		-	20,000,000	38,712,717

052100300100	060203	PHCDA [Health System] Programmes/Projects	360,000,000.00	360,000,000.00	10,737,000.00	2.98	349,263,000	0.00
052100300100	060207	Supplimentary Immunisation Activities	362,000,000.00	362,000,000.00	241,116,265.00	66.61	120,883,735	289,439,546
052111600100		Rasheed Shekoni Specialist Hospital, Dutse	-	26,000,000.00	24,582,943.85	94.55	1,417,056	21,428,066
052111600100	060224	Rasheed Shekoni Specialist Hospital Activities		26,000,000.00	24,582,943.85	94.55	1,417,056	21,428,066
052300100100		Ministry of Information, Youth, Sports & Culture	31,000,000.00	87,000,000.00	28,450,753.10	32.70	58,549,247	52,264,136
052300100100	010100	Public Enlightenment & Information Equipment	14,000,000.00	14,000,000.00	5,073,000.00	36.24	8,927,000	29,380,500
052300100100	010111	NYSC Permanent Orientation Camp - Fanisau	15,000,000.00	15,000,000.00	1,073,000.00	7.15	13,927,000	16,689,753
052300100100	010103	State Television Projects		41,000,000.00	21,207,753.10	51.73	19,792,247	0.00
052300100100	010101	Social Re-orientation & Mobilisation, Education, Information & Communication		15,000,000.00	590,000.00	3.93	14,410,000	1,212,227
052300100100	010112	Arts Exhibition & Multimedia Censorship	2,000,000.00	2,000,000.00	507,000.00	25.35	1,493,000	4,981,655
052300200100		History & Culture Bureau	3,000,000.00	7,000,000.00	1,560,000.00	22.29	5,440,000	612,000
052300200100	010105	Archives & Reference Library		4,000,000.00		-	4,000,000	612,000
052300200100	010106	Open Air Theatre, Dutse	3,000,000.00	3,000,000.00	1,560,000.00	52.00	1,440,000	
052300300100		Jigawa State Broadcasting Corporation IState	148,180,000.00	2,000,000.00	2,000,000.00	100.00	-	0.00
052300300100	010103	Jigawa State State Television Projects	148,180,000.00	32,000,000.00	21,200,000.00	66.25	10,800,000	0.00

052300400100		Jigawa State Broadcasting Corporation [Radio]	-	32,000,000.00	21,200,000.00	66.25	10,800,000	96,953,208
052300400100	010102	Jigawa Broadcasting Corporation Projects		32,000,000.00	21,200,000.00	66.25	10,800,000	96,953,208
052300500100		State Printing Press	72,000,000.00	72,000,000.00	66,619,753.50	92.53	5,380,247	0.00
052300500100	010104	Government Printing Press Activities	72,000,000.00	72,000,000.00	66,619,753.50	92.53	5,380,247	0.00
052300700100		Jigawa State Sports Council	45,000,000.00	45,000,000.00	35,928,725.35	79.84	9,071,275	-
052300700100	010108	Stadium & Sports Development	35,000,000.00	35,000,000.00	26,102,393.35	74.58	8,897,607	0.00
052300700100	010109	Improvement of Hadejia Township Stadium	10,000,000.00	10,000,000.00	9,826,332.00	98.26	173,668	0.00
053500100100		Ministry of Environment	1,168,100,000.00	1,544,200,000.00	576,671,224.00	37.34	967,528,776	543,726,349
053500100100	060100	Forest Nurseries Development & Production of Seedlings	40,000,000.00	40,000,000.00		-	40,000,000	23,795,648
053500100100	060101	Forest Shelterbelt & Natural Forest Reserve Development	25,000,000.00	25,000,000.00		-	25,000,000	13,720,520
053500100100	060102	Forest Extension & Multiplication Programme	10,000,000.00	10,000,000.00		-	10,000,000	7,564,300
053500100100	060103	Development of Industrial Crops/Trees[Gum Arabic, etc..]	5,000,000.00	5,000,000.00		-	5,000,000	9,598,765
053500100100	060107	Natural Lakes Conservation	5,000,000.00	17,000,000.00	7,671,250.00	45.13	9,328,750	11,644,000
053500100100	060104	Environmental Research & Data-base Development	5,000,000.00	5,000,000.00		-	5,000,000	1,461,043

053500100100	060108	Nature Conservation Programme	17,000,000.00	17,000,000.00	7,671,250.00	45.13	9,328,750	4,129,875
053500100100	060116	Plood & Erosion Control Projects	270,000,000.00	634,100,000.00	27,484,862.00	4.33	606,615,138	375,342,335
053500100100	060111	Pollution Control Programme	7,000,000.00	7,000,000.00	1,095,000.00	15.64	5,905,000	1,587,655
053500100100	060105	Second Forestry Projects [World Bank Financed]	150,000,000.00	150,000,000.00	-	-	150,000,000	2,682,250
053500100100	060112	Dutse Erosion Control	634,100,000.00	634,100,000.00	532,748,862.00	84.02	101,351,138	92,199,959
053501600100		Jigawa State Environmental Protection Agency	50,000,000.00	65,000,000.00	51,144,774.77	78.68	13,855,225	48,723,434
053501600100	060113	Plood & Erosion Control Projects Maintenance		50,000,000.00	37,469,753.44	74.94	12,530,247	4,735,177
053501600100	060110	Environmental Health Programme	50,000,000.00	15,000,000.00	13,675,021.33	91.17	1,324,979	43,988,256
053505600100		Alternative Energy Fund	20,000,000.00	30,000,000.00	6,102,000.00	20.34	23,898,000	0.00
053505600100	060115	Development of Alternative Energy Sources	20,000,000.00	30,000,000.00	6,102,000.00	20.34	23,898,000	0.00
055100100100		Min. For Local Government & Community	-	37,500,000.00	36,978,650.76	98.61	521,349	19,860,000
055100100100	020510	Community & Self-Help Development Projects					-	0.00
055100100100	010004	Min. For Local Government Special Expenditure & Projects		37,500,000.00	36,978,650.76	98.61	521,349	19,860,000

JIGAWA STATE FINANCIAL REPORT, 2019
Note to the Financial Statement No.18
140303 -INTERNAL LOANS [MONTHLY RECEIPTS] DETAILS

S/N	MONTH	2019 ACTUAL RECEIPTS N	2018 ACTUAL RECEIPTS N
	CONSOLIDATED AMOUNT	-	2,728,941,871.21
1	JANUARY		184,539,386.01
2	FEBRUARY		884,539,386.01
3	MARCH		1,000,000,000.00
4	APRIL		-
5	MAY		-
6	JUNE		-
7	JULY		-
8	AUGUST		184,380,076.02
9	SEPTEMBER		184,380,076.02
10	OCTOBER		184,380,076.02
11	NOVEMBER		-
12	DECEMBER		106,722,871.13

JIGAWA STATE FINANCIAL REPORT, 2019
Note to the Financial Statement No. 18.1

140302 -BALANCES OF DOMESTIC DEBTS/BORROWINGS

S/N	DESCRIPTION	OPEN. BALANCE OF DEBT STOCK [4TH QUARTER 2018] N	AMT. DUE FOR PATY/ DRAW DOWN TO 4TH QTR. N	DEBT SERVICES [REPAYMENTS] FOR 4TH QTR N	BALANCE OF FOREIGN DEBT FOR 4TH THE QTR [2018] N	CLOSING BALANCE TO YEAR END 2018 N
	Consolidated	34,966,725,165	19,045,544,548	17,095,852,486	-	36,916,417,227
1	Conditional/Concessional Buget Support	16,069,000,000	1,700,000,000	-	-	17,769,000,000
2	Other Federal Govt. Loans	-	1,028,941,871	-	-	1,028,941,871
3	S. M. E. [N2Billion]	1,507,479,452	-	63,035,008	-	1,444,444,444
4	ECA/Infrastructure DEV. [N10Billion]	8,541,666,667	-	125,000,000	-	8,416,666,667
5	CACS Loan [N5Billion]	4,635,416,667	-	156,250,000	-	4,479,166,667
6	Contractors Arrears[4th quarter 2018]	4,213,162,379	16,316,602,677	16,751,567,479	-	3,778,197,578

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 18.1

140302 -BALANCES OF DOMESTIC DEBTS/BORROWINGS

S/N	DESCRIPTION	CURRENT YEAR 2019 BUDGTED N	AMOUNT DUE 2019 ACTUAL N	DEBT SERVICES [REPAYMENTS] 2019 N	CLOSING BALANCE 2019 N	CLOSING BALANCE 2018 N
	Consolidated	5,355,000,000.00	-	2,560,410,550.56	36,916,417,227	36,916,417,227
1	Conditional/Concessional Budget Support				17,769,000,000	17,769,000,000
2	Other Internal Loans (Principal)	2,548,000,000.00		923,952,507.27	1,028,941,871	1,028,941,871
3	Other Internal Loans (Interest)	1,107,000,000.00		1,151,726,496.70	1,444,444,444	1,444,444,444
4	Contractors Liabilities	1,300,000,000.00		315,873,084.53	8,416,666,667	8,416,666,667
5	Other Internal Loans (Principal/Interest)	400,000,000.00		168,858,462.06	4,479,166,667	4,479,166,667
					3,778,197,578	3,778,197,578

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 19

140302- EXTERNAL LOANS [DRAW DOWN] -MONTHLY

S/N	MONTH	FADAMA III [JARDA] N	IFAD/WORLD [JARDA] N	BANK	TOTAL ACTUAL RECEIPTS [2019] N	TOTAL ACTUAL RECEIPTS [2018] N
	CONSOLIDATED AMOUNT	190,223,951.84	852,695,515.70		1,042,919,467.54	1,860,566,261.49
1	JANUARY		341,679,537.60		341,679,537.60	135,917,404.93
2	FEBRUARY	35,000,000.00	39,371,563.60		74,371,563.60	121,229,154.48
3	MARCH		18,071,428.00		18,071,428.00	70,562,939.74
4	APRIL		86,068,000.26		86,068,000.26	105,242,383.94
5	MAY	94,375,979.00	167,121,588.65		261,497,567.65	132,099,071.98
6	JUNE		59,736,622.41		59,736,622.41	139,495,588.47
7	JULY		23,915,715.91		23,915,715.91	155,032,970.95
8	AUGUST		38,729,000.00		38,729,000.00	143,254,758.58
9	SEPTEMBER		15,865,153.50		15,865,153.50	147,557,405.98
10	OCTOBER		62,136,905.77		62,136,905.77	506,379,842.54
11	NOVEMBER				-	72,696,240.95
12	DECEMBER	60,847,972.84			60,847,972.84	131,098,498.95

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 19.1

140302 -BALANCES OF EXTERNAL DEBTS/BORROWINGS AND THEIR BALANCES

S/N	DESCRIPTION	OPEN. BALANCE OF DEBT STOCK [PER DDM/MOF] N	DRAW DOWN/ RECEIPTS DURING CURRENT YEAR N	DEBT SERVICES [REPAYMENTS] DURING CURRENT YEAR N	BALANCE OF FOREIGN DEBT FOR THE YEAR [2018] N	CLOSING BALANCE TO YEAR END 2018 N
1	FADAMA III [JARDA]	1,035,175,820.12	1,205,369,682.34	14,876,237.06	NA	2,225,669,265.40
2	IFAD/WORLD BANK [JARDA]	-	655,196,579.15	-	NA	655,196,579.15
3	MULTI STATE ROADS [IDA]	33,576,064.26	-	3,203,174.73	NA	NA
4	HEALTH SYSTEM DEVELOPMENT [IDA]	365,300,114.73	-	12,179,018.84	NA	NA
5	COMMUNITY BASED URBAN DEV. [IDA]	2,828,227,391.20	-	75,105,117.39	NA	NA
5	UNIVERSAL BASIC EDUCATION [IDA]	494,229,580.31	-	34,951,102.68	NA	NA
6	HIV/AIDS PROGRAMME [IDA]	481,782,243.17	-	16,275,999.98	NA	NA
7	MALARIA BOOSTER PROJECTS	1,730,425,924.39	-	57,716,549.83	NA	NA
8	HEALTH SYSTEM DEVELOPMENT [AF]	413,321,018.66	-	8,363,884.60	NA	NA
9	2ND HIV/AIDS PROGRAAM [IDA]	1,354,766,068.72	-	8,969,522.93	NA	NA
10	COMM. BASED AGRIC & RURAL DEVELOPMENT . [IDA]	871,874,619.91		39,367,091.94	NA	NA
	TOTAL	9,608,678,845.47	1,860,566,261.49	271,007,699.98	-	2,880,865,844.55

NB.

	N	N	N	N	N
TOTAL	9,608,678,845.47	1,860,566,261.49	271,007,699.98	1,845,690,024.43	2,880,865,844.55
LESS: REPAYMENTS AS PER FAAC.			335,252,738.56		
DIFERENCE[NEED EXPLANATION]			(64,245,038.58)		

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 20

2206 - Devidends Received/Proceed from Disposal of Assets

S/N	DESCRIPTION	2019 ACTUAL RECEIPTS N	PERCENTAGE INDEX OF TOTAL	2018 ACTUAL RECEIPTS N
	CONSOLIDATED STATEWIDE	-	%	8,830,600.00
1	DIVIDENDS RECEIVED FROM INVESTMENT	-	-	-
2	DIVIDENDS RECEIVED/PROCEED FROM SALES OF ASSETS [AUCTION OF VEHICLES BY OHOCS]		-	8,830,600.00

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 21

2206 -PUBLIC DEBT CHARGES [DEDUCTIONS OF DOMESTIC AND FOREIGN LOANS AT SOURCE] - (FAAC)

S/N	MONTH	2019 ACTUAL REPAYMENTS N	PERCENTAGE INDEX %	2018 ACTUAL REPAYMENTS N
	CONSOLIDATED	2,976,957,741.06	100.000	2,293,936,082.08
1	JANUARY	192,846,365.00	6.478	188,957,435.92
2	FEBRUARY	192,846,365.00	6.478	190,123,867.26
3	MARCH	190,338,768.36	6.394	190,124,590.78
4	APRIL	190,338,768.36	6.394	190,124,590.78
5	MAY	190,338,768.36	6.394	190,124,590.78
6	JUNE	190,338,768.36	6.394	190,124,590.78
7	JULY	190,338,768.36	6.394	190,124,590.78
8	AUGUST	190,338,768.36	6.394	192,846,365.00
9	SEPTEMBER	416,814,042.98	14.001	192,846,365.00
10	OCTOBER	344,139,452.64	11.560	192,846,365.00
11	NOVEMBER	344,139,452.64	11.560	192,846,365.00
12	DECEMBER	344,139,452.64	11.560	192,846,365.00

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 21.0

2206- PUBLIC DEBT CHARGES

A

[DETAILS OF FAAC -MONTHLY LOAN DEDUCTEDS AT SOURCE]

S/N	MONTH	FOREIGN LOAN DEDUCTIONS N	EXCESS CRUDE LOAN ACCOUNT DEDUCTIONS N	OTHERS [CACS LOAN] DEDUCTIONS N	TOTAL DEDUCTION 2019 N	TOTAL DEDUCTION 2018 N
1	JANUARY	29,622,753.04	89,972,595.59	73,251,016.37	192,846,365.00	188,957,435.92
2	FEBRUARY	29,622,753.04	89,972,595.59	73,251,016.37	192,846,365.00	190,123,867.26
3	MARCH	27,115,156.40	89,972,595.59	73,251,016.37	190,338,768.36	190,124,590.78
4	APRIL	27,115,156.40	89,972,595.59	73,251,016.37	190,338,768.36	190,124,590.78
5	MAY	27,115,156.40	89,972,595.59	73,251,016.37	190,338,768.36	190,124,590.78
6	JUNE	27,115,156.40	89,972,595.59	73,251,016.37	190,338,768.36	190,124,590.78
7	JULY	27,115,156.40	89,972,595.59	73,251,016.37	190,338,768.36	190,124,590.78
8	AUGUST	27,115,156.40	89,972,595.59	73,251,016.37	190,338,768.36	192,846,365.00
9	SEPTEMBER	28,348,661.27	315,214,365.34	73,251,016.37	416,814,042.98	192,846,365.00
10	OCTOBER	28,348,661.27	242,539,775.00	73,251,016.37	344,139,452.64	192,846,365.00
11	NOVEMBER	28,348,661.27	242,539,775.00	73,251,016.37	344,139,452.64	192,846,365.00
12	DECEMBER	28,348,661.27	242,539,775.00	73,251,016.37	344,139,452.64	192,846,365.00
	SUB TOTAL	335,331,089.56	1,762,614,455.06	879,012,196.44	2,976,957,741.06	2,293,936,082.08

B	REPAYMENTS AT STATE TREASURY, MINISTRY OF FINANCE [S.M.E. LOAN] DURING THE FINANCIAL YEAR, 2019				
	MONTH	PRINCIPAL	INTEREST	TOTAL	REMARK
	APRIL				8th and 12th Instalments respectively
	AUGUST				9th and 13th Instalments respectively
	OCTOBER				10th and 14th Instalments respectively
	TOTAL	-	-	-	

2206 -PUBLIC DEBT CHARGES GENERAL

S/NO.	TYPE/CATEGORY	CURRENT YEAR 2019		PREVIOUS YEAR 2018
1	DEDUCTION AT SOURCE [FAAC]:			
	[a] EC Account Loan	1,762,614,455.06		1,079,671,147.08
	[b] Foreign Loans	335,331,089.56		323,465,807.62
	[c] CACS Loan	879,012,196.44	2,976,957,741.06	512,762,120.42
2	OTHERS:			
	[a] FAAN Staff cost, Control services, etc. [2014-2016 Arrears]	235,351,694.55		-
	[b] Tax Liabilities: 2011, 2012 & Capital Gain Tax for Sugar Company sales	250,463,464.22		-
	[c] Outstanding Taxes: 2013,2014 & 2015 to FIRS	199,894,343.97	685,709,502.74	
3	[a] Principal & Interest repayments		-	-
	TOTAL		3,662,667,243.80	1,915,899,075.12

JIGAWA STATE FINANCIAL REPORT, 2019
Note to the Financial Statement No. 22
[A] CASH BALANCES HELD BY MDA(S) AS AT 31ST DECEMBER, 2019

S/N	NAME OF MDAs	BANK NAMES	ACCOUNT NUMBER	BANK BALANCES	ACTUAL 2018
1	Government House	ZENITH BANK		27,153,556.68	
2	Deputy Governor's Office	GTBANK		22,404,477.83	
3	Directorate of Protocol	ZENITH BANK		11,002,296.41	
4	Due Process & Project Monitoring Bureau	ZENITH BANK		6,719.63	
5	Jigawa State Pilgrim Welfare Board	FCMB BANK		4,503.15	
6	State Emergency Management Agency	UNITY BANK		101,322.97	
7	SSG's Administration & Finance Directorate	STERLING BANK		20,345,187.42	
8	Liaison Office Kaduna	UNITY BANK		7,048.96	
9	Liaison Office Lagos	UNITY BANK		642.49	
10	Liaison Office Kano	UNITY BANK		750.61	
11	Liaison Office Abuja	ZENITH BANK		1,446,805.00	
12	Chieftaincy & Religious Affairs Department	ZENITH BANK		501,224.48	
13	Research, Evaluation and Political Affairs Directorate	ZENITH BANK		708,420.27	

14	Special Service Directorate	ZENITH BANK DUTSE		26,089,876.95	
15	Council Affairs Directorate	UBA BANK		3,372.91	
16	State House of Assembly	FIDELITY BANK		256.34	
17	State House of Assembly	FIDELITY BANK		23,323,996.26	
18	State House of Assembly	FIDELITY BANK		13,932,335.93	
19	State House of Assembly	FIDELITY BANK		345.50	
20	State House of Assembly	FIDELITY BANK		938.91	
21	Office of the Head of State Civil Service	UNITY BANK		13,352,370.04	
22	Establishment and Service Matters Directorate	FIRST BANK		167,890.36	
23	Manpower Development and Training Directorate	FIRST BANK		29,018.81	
24	Directorate of Salary and Pension Administration	FCMB BANK		116,730,192.14	
25	Manpower Development Institute	UBA BANK		873,924.75	
26	Guidance and Counselling Department	UNITY BANK DUTSE		16,142.27	
27	Office of the Auditor General	ECO BANK DUTSE		415,773.56	
28	Directorate of Local Government Audit	ACCESS BANK		1,699,969.71	
29	Civil Service Commission	ECO BANK DUTSE		3,852.18	

30	Local Government Service Commission	STERLING BANK		224,244.96	
31	State Independent Electoral Commission	SKYE BANK		46,764.33	
32	Ministry of Agriculture & Natural Resources	STERLING BANK		4,387.33	
33	Jigawa State Agricultural Research Institute	UNITY BANK		1,030.78	
34	Jigawa State Agricultural & Rural Development Authority (JARDA)	ECO BANK		9,437.20	
35	Farmers And Herdsman Board	UNITY BANK		2,165.62	
36	Ministry of Finance & Economic Planning	UNITY BANK		32,049,023.00	
37	Ministry of Finance & Economic Planning (Car Loan)	UNITY BANK		62,062,855.40	
38	Office of the Accountant General	Zenith Bank		6,447.92	
39	Jigawa State Scholarship Board	Zenith Bank		62,386,566.39	
40	Budget and Economic Planning Directorate			1,201,543.50	
41	Board of Internal Revenue	STERLING BANK		14,132.33	
42	Ministry of Commerce, Industries and Co-operatives	ZENITH BANK		170,473.74	
43	Mineral Resources Development Agency	ECO BANK DUTSE		1,311.12	
44	State Investment Promotion Agency	GTBANK		1,871,161.61	
45	Directorate of Economic Empowerment	UNITY BANK		1,920,838.33	

46	Ministry of Works & Transport	ZENITH BANK		14,788,055.92	
47	Jigawa Roads Maintenance Agency	ECO BANK DUTSE		3,000,699.30	
48	Rural Electricity Board	UNITY BANK		14,502,681.23	
49	Fire Service Directorate	UNITY BANK		347.06	
50	Ministry Of Water Resources	ZENITH BANK		33,786,601.68	
51	Jigawa state Water Board	UNITY BANK		14,086.19	
52	Rural Water Supply and Sanitation Agency	GTBANK		11,949.87	
53	Rural Water Supply and Sanitation Agency	ZENITH BANK		3,466.55	
54	Small Town Water Supply Agency	UNITY BANK		995.71	
55	Ministry of Lands, Housing, Urban & Regional Planning	UNITY BANK		27,441,898.58	
56	Urban Development Board	ZENITH BANK		4,621.00	
57	Jigawa State Housing Authority	ZENITH BANK		102,156,526.11	
58	Dutse Capital Development Authority (DCDA)	ACCESS BANK		449.64	
59	High Court of Justice	UNITY BANK		3,394,645.12	
60	Sharia Court of Appeal	UNITY BANK		23,861,317.70	
61	Judicial Service Commission	ZENITH BANK		73,696.22	

62	Ministry of Justice	STERLING BANK		3,704.48	
63	Justice Sector and Law Reform Commission			2,533.55	
64	Ministry of Women Affairs	ZENITH BANK		153,807.09	
65	Jigawa State Rehabilitation Board	ECO BANK		429,093.28	
66	Ministry of Education, Science & Technology	ZENITH BANK		26,682,466.43	
67	State Educational Inspectorate & Monitoring Unit	ECO BANK		1,615.93	
68	State Universal Basic Education Board	GTBANK		13,678,830.59	
69	State Universal Basic Education Board	POLARIS BANK		91,622,656.71	
70	Library Board	UNITY BANK		2,153.05	
71	Agency for Mass Education	UBA BANK		8,850,413.66	
72	Nomadic Education Agency	ZENITH BANK		643.70	
73	Jigawa State Polytechnic Dutse	ZENITH BANK		6,016,725.65	
74	Bilyaminu Usman Polytechnic Hadejia	UBA BANK		231,825.38	
75	Jigawa State College of Education	ZENITH BANK		84,035,461.27	
76	Jigawa State College of Education	UBA BANK		45.38	
77	Jigawa State College of Education	POLARIS BANK		119,970,199.29	

78	Jigawa State College of Education	POLARIS BANK		36,648.16	
79	Sule Lamido University (OVER HEAD ACCOUNT)	UBA BANK		10,801,048.88	
80	Sule Lamido University (2% ACCOUNT)	ZENITH BANK		297,858,192.92	
81	Sule Lamido University (USD DOM ACCOUNT)	ACCESS BANK		340,793.36	
82	Sule Lamido University (OVER HEAD ACCOUNT)	ACCESS BANK		2,021,872.04	
83	Sule Lamido University (AWARD PRIZE ACCOUNT)	ACCESS BANK		392,870.24	
84	Science & Technical Education Board	ZENITH BANK		26,135,280.00	
85	Jigawa State Scholarship Board	STERLING BANK		670.39	
86	Dutse Model / Capital School	UNITY BANK		109,487,323.00	
87	Jigawa State College of Islamic Legal Studies	UNITY BANK		16,903.10	
88	Jigawa State College of Islamic Legal Studies	SAV & LOAN RINGIM		488,418.76	
89	Institute of Information Technology	ZENITH BANK		7,013,495.14	
90	Islamic Education Bureau	STERLING BANK		17,495,779.07	
91	Bamaina Academy	ZENITH BANK		844.00	
92	Ministry of Health	UNITY BANK		131,232,121.73	
93	Babura General Hospital	FIRST BANK		118,135.00	

94	Birnin Kudu General Hospital	UNITY BANK		252,247.56	
95	Birniwa General Hospital	UNION BANK		256,508.80	
96	Birniwa General Hospital	UNION BANK		996,173.86	
97	Birniwa General Hospital	UNION BANK		3,810,887.13	
98	Birniwa General Hospital	UNION BANK		1,504,423.37	
99	Dutse General Hospital	UNITY BANK		225,010.94	
100	Gumel General Hospital	UNITY BANK		29,036.31	
101	Jigawa State Agency for the Control of AIDS	FCMB BANK		2,469.57	
102	Gwaram Cottage Hospital	UNITY BANK		150,130.17	
103	Hadejia General Hospital	FIRST BANK		221,887.05	
104	Hadejia Tuberculosis and Leprosy Hospital	UNION BANK		308,553.51	
105	Jahun General Hospital	ZENITH BANK		248,456.51	
106	Kafin Hausa (Bulangu) Cottage Hospital	ZENITH BANK		212.96	
107	Kafin Hausa General Hospital	UNION BANK		708,150.00	
108	Kazaure General Hospital	UNITY BANK		2,303,415.72	
109	Psychiatric Hospital Kazaure	UNITY BANK		101,547.27	

110	Ringim General Hospital	UNION BANK		243,307.86	
111	Primary Health Care Development Agency HQT	ACCESS BANK		5,515,479.89	
112	Primary Health Care Development Agency HQT	FIRST BANK		4,870,033.43	
113	Primary Health Care Development Agency HQT	FCMB BANK		87,988,220.05	
114	Auyo Local Govt. PHCD Management Office	ZENITH BANK		1,140.95	
115	Babura Local Govt. PHCD management Office	ZENITH BANK DUTSE		751,281.60	
116	Birnin Kudu Local Govt. PHCD Management Office	ZENITH BANK		1,611.35	
117	Birniwa Local Govt. PHCD Management Office	ZENITH BANK		-172.24	
118	Buji Local Govt. PHCD Management Office	ZENITH BANK DUTSE		2,223.22	
119	Dutse Local Govt. PHCD Management Office	ZENITH BANK		1,290.60	
120	Gagarawa Local Govt. PHCD Management Office	ZENITH BANK DUTSE		1,052.34	
121	Garki Local Govt. PHCD Management Office	ZENITH BANK DUTSE		102.91	
122	Gwaram Local Govt. PHCD Management Office	ZENITH BANK		2,401.10	
123	Gumel Local Govt. PHCD Management Office	ZENITH BANK DUTSE		339.12	
124	Guri Local Govt. PHCD Management Office	ZENITH BANK		7,599.00	
125	Gwiwa Local Govt. PHCD Management Office	ZENITH BANK		3,484.76	

126	Hadejia Local Govt. PHCD Management Office	ZENITH BANK		221,887.05	
127	Jahun Local Govt. PHCD Management Office	ZENITH BANK		535.70	
128	Kafin Hausa Local Govt. PHCD Management office	UNION BANK		1,648.27	
129	Kaugama Local Govt. PHCD Management office	ZENITH BANK		1,028.49	
130	Kazaure Local Govt. PHCD Management Office	ZENITH BANK		-242.84	
131	Kiri Kasamma Local Govt. PHCD Management Office	ZENITH BANK		4,142.75	
132	Kiyawa Local Govt. PHCD Management Office	ZENITH BANK DUTSE		2,919.77	
133	Maigatari Local Govt. PHCD Management Office	ZENITH BANK DUTSE		1,050.25	
134	Mallam Madori Local Govt. PHCD Management Office	ZENITH BANK		2,159.70	
135	Miga local Govt. PHCD Management Office	ZENITH BANK DUTSE		1,846.94	
136	Ringim Local Govt. PHCD Management Office	ZENITH BANK DUTSE		788.55	
137	Roni Local Govt. PHCD Management Office	UNITY BANK		797.34	
138	Roni Local Govt. PHC Management Office	UNITY BANK		96,431.72	
139	Sule Tankarkar Local Govt. PHCD Management Office	ZENITH BANK DUTSE		645.35	
140	Taura Local Govt. PHCD Management Office	ZENITH BANK DUTSE		45.80	
141	Yankwashi Local Govt. PHCD Management Office	UNITY BANK		68.90	

142	School of Health Technology JAHUN	UNITY BANK		4,185,638.82	
8	JIGAWA MEDICAL SUPPLY ORGANISATION (JIMSO)	UNITY BANK PLC, BIRNIN KUDU BRANCH		1,565,458,334.00	1,181,141,882.94
143	Rasheed Shekoni Specialist Hospital	FCMB BANK		3,202,027.36	
144	Ministry of Information, Youth, Sports & Culture	UNITY BANK		1,202,814.41	
145	History and Culture Bureau	ACCESS BANK		9,630.02	
146	Jigawa State Television JTV	GTBANK		579,003.31	27,634.75
147	Jigawa State Broadcasting Corporation (Radio)	UNITY BANK		4,324.00	
148	Jigawa State Printing Press	UNITY BANK		2,630.43	
149	Jigawa State Printing Press	ACCESS BANK		3,768.07	
150	Jigawa State Sports Council	STERLING BANK		12,020.20	
151	Ministry of Environment	ECO BANK DUTSE		34,639.73	
152	Jigawa State Environmental Protection Agency (JISEPA)	ZENITH BANK		3,012,050.04	
153	Alternative Energy Agency	ACCESS (DIAMOND)		3,015.87	
154	Ministry for Local Government	STERLING BANK		210,919.88	
155	Office of the Provost College of Nursing & Midwifery	POLARIS BANK		2,511,867.48	
156	School of Nursing Birnin Kudu	UNITY BANK		2,285.86	

157	School of Midwifery Birnin Kudu	UNITY BANK		39,477.36	
158	School of Nursing Hadejia	POLARIS BANK		3,886.68	
159	Guri Local Govt. PHC Management Office	POLARIS BANK		1,842.00	
160	Gwaram Local Govt. PHC Management Office	UNITY BANK		1,543.78	
161	GALAMBI PHC Management Office	UNITY BANK		7,639.50	
162	Mallam Madori Local Govt. PHC Management Office	UNION BANK		68.91	
163	Kiyawa Local Govt. PHC Management Office (HOSPITAL)	UNITY BANK		4,249.11	
164	Roni Local Govt. PHC Management Office	UNITY BANK		37,423.37	
	SUB - TOTAL			3,284,682,009.11	
1	SULE LAMIDO UNIVERSITY KAFIN HAUSA	STERLING BANK		664,290,112.24	
2	STATE RETENTION ACCOUNT	ZENITH BANK		15,734,549.10	
3	JIGAWA STATE AND LOCAL GOVERNMENT JOINT PROJECT ACCOUNT	ZENITH BANK		129,926,947.21	
4	CAPITAL EXPENDITURE ACCOUNT	ZENITH BANK		4,401,066.19	
5	RURAL WATER SUPPLY AND SANITATION AGENCY	FIRST BANK		10,904,384.33	
6	INSTITUTE OF INFORMATION TECHNOLOGY KAZAURE	ZENITH BANK		4,763,467.73	

7	BILYAMINU USMAN POLYTECHNIC HADEJIA			830,020,526.80	
	SUB - TOTAL			1,660,041,053.60	
1	SULE LAMIDO UNIVERSITY KAFIN HAUSA	STERLING BANK		664,290,112.24	
2	STATE RETENTION ACCOUNT	ZENITH BANK		15,734,549.10	
3	JIGAWA STATE AND LOCAL GOVERNMENT JOINT PROJECT ACCOUNT	ZENITH BANK		129,926,947.21	
4	CAPITAL EXPENDITURE ACCOUNT	ZENITH BANK		4,401,066.19	
5	RURAL WATER SUPPLY AND SANITATION AGENCY	FIRST BANK		10,904,384.33	
6	INSTITUTE OF INFORMATION TECHNOLOGY KAZAURE	ZENITH BANK		4,763,467.73	
7	BILYAMINU USMAN POLYTECHNIC HADEJIA				
	SUB - TOTAL			830,020,526.80	
	TOTAL			5,774,743,589.51	

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 23

ACCOUNTS BALANCES OPERATED BY THE TREASURY AS AT 31ST DECEMBER 2019

S/N	NAME OF MDAs	BANK NAMES	ACCOUNT NUMBER	BANK BALANCES	ACTUAL 2018
1	FAAC ACCOUNT	ZENITH BANK		32,833,283.55	241,468,039.24
2	CAPITAL EXPENDITURE ACCOUNT	ZENITH BANK		4,401,066.19	312,679,942.58
3	STABILIZATION ACCOUNT	ZENITH BANK		399,997,225.12	230,414,441.75
4	RETENTION ACCOUNT	ZENITH BANK		15,734,549.10	
5	CENTRAL REVENUE ACCOUNT	ZENITH BANK		150,862,929.59	134,248,316.72
6	VALUE ADDED TAX (VAT) ACCOUNT	UBA BANK		1,098,163,765.07	98,163,765.07
7	JIGAWA STATE GOVERNMENT SALARIES ACCOUNT	GTBANK		49,290,009.06	31,742,473.44
8	JIGAWA STATE GOVERNMENT PROCEED ACCOUNT	DIAMOND BANK		5,149,294.23	348,024,728.81
	JIGAWA STATE INVESTMENT ACCOUNT	FCMB BANK			1,135,406.04
9	PROCESSDS SALES OF FATARA	FCMB BANK		6,125,905.22	348,149,601.24
10	JIGAWA STATE ECA CONSESSIONARY ACCOUNT	ACCESS BANK		6,645,093.74	568,081,491.08
11	JIGAWA STATE AND LOCAL GOVERNMENT JOINT PROJECT ACCOUNT	ZENITH BANK		129,926,947.21	1,756,098,657.28
12	JIGAWA STATE AND LOCAL GOVERNMENT JOINT ACCOUNT	GTBANK		6,320,993.41	839,091,386.36
13	MDG ACCOUNT	FIDELITY BANK		250,000,000.00	2,038,721.32

14	JIGAWA STATE SCHOLARSHIP PAYMENT ACCOUNT	-		32,227,156.81	32,230,856.81
15	WASSSRP ACCOUNT	FIRST BANK		58,647,983.10	
16	STATE UNIVERSAL BASIC EDUCATION BOARD	ZENITH BANK		2,004,844,742.50	
17	STATE UNIVERSAL BASIC EDUCATION BOARD(BESDA)				
18	CACS ACCOUNT	ZENITH BANK		223,186,442.69	
	SUB - TOTAL			4,474,357,386.59	4,943,567,827.74
1	AG FAAC DEPOSIT ACCOUNT (INVESTMENT ACCOUNT)	UNITY BANK		500,000,000.00	
2	AG FAAC DEPOSIT ACCOUNT KEY STONE (INVESTMENT ACCOUNT)	KEY STONE		1,000,000,000.00	
3	AG FAAC DEPOSIT ACCOUNT KEY STONE (INVESTMENT ACCOUNT)	KEY STONE		1,000,000,000.00	
4	AG FAAC DEPOSIT ACCOUNT HERITAGE (INVESTMENT ACCOUNT)	HERITAGE		1,000,000,000.00	
5	AG FAAC DEPOSIT ACCOUNT (INVESTMENT ACCOUNT)	UNITY BANK		500,000,000.00	
6	AG FAAC DEPOSIT ACCOUNT	ACCESS			3,000,000,000.00
7	AG FAAC DEPOSIT ACCOUNT	ACCESS			1,000,000,000.00
8	JIGAWA STATE AND LOCAL GOVERNMENT JOINT PROJECT ACCOUNT	STANBIC IBTC			552,376,874.90
9	AG FAAC DEPOSIT ACCOUNT	GT BANK			5,000,000,000.00
	SUB - TOTAL			4,000,000,000.00	9,552,376,874.90
	TOTAL			8,474,357,386.59	14,495,944,702.64

JIGAWA STATE FINANCIAL REPORT, 2019
Note to the Financial Statement No. 24
Other Cash Holdings -Short Term Loans To Organisations

S/NO	CATEGORY	ACTUAL 2019	ACTUAL 2018
[b]	2018 Economic Empowerment Loans:-		
[i]	LOAN TO SUPPORT SHOE MAKERS [COOPERATIVE GROUP]		6,654,000.00
[ii]	PROCUREMENT OF A MOBILE WELDING MACHINE ON LOAN		1,543,500.00
[iii]	250 NO. SEWING MACHINES & START UP FUND		23,366,000.00
[iv]	300NO. RICE MILLS, 224NO. THRAEHERS, ETC. TO FARMERS	25,614,323.00	86,320,000.00
[v]	BUSINESS LOAN TO INFORMATION AND TELECOMUNICATION ASSOCIATION	8,599,516.66	107,000,000.00
[vi]	300NO. RICE/WHEAT HARVESTER, 200NO.PLANTERS, 57NO SPRAYERS	15,976,252.22	45,776,400.00
[vii]	100NO. TRACTORS [MESSY FERGUSON] TO AFAN-MEMBERS	28,857,808.62	285,800,000.00
[viii]	LOAN TO INTEGRATED FARMING FIRMS [POULTRY FARMING]		194,000,000.00
[ix]	100 SETS OF MOBILE WELDING WORKSHOP [MACHINE & EQUIPMENT]		45,952,000.00
[x]	100NO TRICYCLES TO FARMERS [FARM PRODUCE TRANSPORTATION]		163,779,529.66
	SUB-TOTAL	79,047,900.50	960,191,429.66

JIGAWA STATE FINANCIAL REPORT, 2019

JIGAWA STATE MINISTRY OF FINANCE INCORPORATED

Note to the Financial Statement No. 25

Company	Holdings	Current Price [N]	2019 Mkt Value [N]	2018 Mkt Value [N]
A. Banking Sector:				
First Bank holding	4,929,617.00	6.15	30,317,144.55	38,451,012.60
Sterling Bank Plc	542,026.00	1.94	1,051,530.44	813,039.00
Union Bank Plc	135,408.00	6.80	920,774.40	690,580.80
Zenith Bank Plc	357,000.00	19.33	6,900,000.00	8,625,000.00
Unity Bank Plc	130,444,484.00	0.64	83,484,469.76	125,226,704.64
FCMB Plc	319,803.00	1.85	591,635.55	543,665.10
UBA Plc	780,300.00	7.00	5,462,100.00	7,969,295.00
UBA Capital Plc	94,581.00	2.84	268,610.04	268,610.04
African Prod. Regt.	23,645.00	3.90	92,215.50	92,215.50
Ja'iz International Bank Plc	2,000,000.00	0.32	640,000.00	
			129,728,480.24	182,680,122.68
B. Conglomerates:				
U.A.C. of Nig. Plc	2,700,000.00	9.52	25,704,000.00	31,050,000.00
John Hot Nig. Plc	125,000.00	0.48	60,000.00	60,000.00
SCOA Nig. Plc	62,500.00	3.25	203,125.00	203,125.00
Unilever Nig. Plc	125,000.00	22.00	2,750,000.00	5,625,000.00
PZ Industires Plc	2,658.00	5.65	15,017.70	33,357.90
			28,732,142.70	36,971,482.90

C. Petroleum Marketing:				
Oando Nig. Plc	430,170.00	5.20	2,236,884.00	2,236,884.00
Cheveron [MRS]	4,880.00	15.30	74,664.00	139,324.00
Con Oil Nig. Plc	127,600.00	18.50	2,360,600.00	2,871,000.00
Mobil Oil Nig. Plc	37,094.00	147.90	5,486,202.60	6,769,655.00
			10,158,350.60	12,016,863.00
D. Food & Beverages:				
N.N.F.M Plc	1,999,931.00	4.30	8,599,703.30	12,999,551.50
Flour Mills of Nig. Plc	1,391.00	17.73	24,667.50	25,236.75
Nestle Nig. Plc	88,250.00	1469.00	129,639,250.00	123,550,000.00
Dangote Sugar	1,000,000.00	13.80	13,800,000.00	14,500,000.00
UTC Nig. Plc	9,703.00	0.00		
			152,063,620.80	151,074,788.25
E. Building Materials:				
C.C.N.N Plc	3,000,000.00	18.10	54,300,000.00	75000000
Largape WAPCO	996,170.00	14.00	13,945,610.00	12451437.5
			68,245,610.00	87,451,437.50
F. Automobile:				
R.T Briscoe Nig.	336,882.00	0.21	70,816.20	70,816.20
Dunlop Nig. Plc	489,427.00	0.00		
			70,816.20	70,816.20
G. Health Care:				
Evans Medicals	16,979.00	0.50	8,489.50	8,489.50
G S K Beecham	3,362.00	4.44	14,929.50	37,794.50
			23,419.00	46,284.00

H. Other Financial Institutions:				
Crusader Nigeria Plc	668,515.00	0.00		
Unity capital Insurance ltd	61,529,738.00	0.20	12,305,947.60	12,305,947.60
Custodians	408,320.00	137.83	56,280,000.00	
			68,585,947.60	12,305,947.60
I. Chemicals:				
Nig. German che	74,365.00	0.00		-
Sub Total [Quoted]			457,608,387.14	482,617,742.13
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
MTN ltd	146,000.00		2,932,068.00	
CSCS Ltd	6,000,000.00			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		199,636.00	191,636.00
Elixir Assets Management	70,000,000.00		70,000,000.00	70,000,000.00
Sub Total			76,112,568.00	95,104,568.00
Grand Total [Quoted]			533,720,955.14	577,722,310.13
Investment in Associates				
Dutse Market			339,408,108.00	326,966,608.00
Jigawa Plastic Company			30,744,645.00	30,744,645.00
Limawa Spring Water Plant			33,442,935.00	33,442,935.00
Solid Minerals Projects			56,849,035.00	52,949,035.00
Axxon/Jigawa Ltd			46,426,374.00	41,104,626.00
Agri Business			442,172,134.00	
Sub Total			949,043,231.00	485,207,849.00
Total Investment			1,482,764,186.14	1,062,930,159.13

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 26

Investment in Government Owned Companies

S/N	NAME OF COMPANY	BAL. OPENING N	DEBT AGE	DISBURSEMENTS CURRENT YEAR N	BALANCE TO DATE N
1	Babura Community Bank	14,000,000.00	2007	-	14,000,000.00
2	Galaxy ICT	386,448,000.00	2003/2005	-	386,448,000.00
	„	80,000,000.00	2006	-	80,000,000.00
	„	63,480,263.90	2007	-	63,480,263.90
	„	37,007,977.80	13/03/08	-	37,007,977.80
	SUBTOTAL	566,936,241.70		-	566,936,241.70
3	JASCO	1,000,000,000.00	2017	-	1,000,000,000.00
	SUBTOTAL	1,000,000,000.00		-	1,000,000,000.00
4	Jigawa Savings & Loan Limited	40,468,559.45	11/04/08	-	40,468,559.45
	„	10,000,000.00	14/02/02	-	10,000,000.00
	„	17,205,905.52	2005	-	17,205,905.52
	SUBTOTAL	67,674,464.97		-	67,674,464.97
5	3-Stars Hotel [Terminal Benefits]	108,698,623.71	2017	-	108,698,623.71
	[Structures/Facilities]	-	2018	10,869,862.37	10,869,862.37
	SUBTOTAL	108,698,623.71		10,869,862.37	119,568,486.08

6	Jigawa Agricultural & Rural Development Authority [JARDA] - Fertilizer	170,682,990.74	2017		170,682,990.74
	SUBTOTAL	170,682,990.74			170,682,990.74
8	State Housing Authority	10,000,000.00			10,000,000.00
	SUBTOTAL	10,000,000.00			10,000,000.00
10	JARDA -Cluster Farming [LOANS] Program				-
	2016 Cluster Programme	103,484,250.00	2016	-	103,484,250.00
	2016/2017 Wheats Cluster Programme	395,517,298.00	2016/2017	-	395,517,298.00
	2017 Dry Season Rice Cluster	539,298,600.00	2017	-	539,298,600.00
	2017 Custer Programme	527,827,485.00	2017	-	527,827,485.00
	TOTAL [STATE WIDE]	1,566,127,633.00	-	-	1,566,127,633.00
11	DGO -Economic Empowerment Loans				
	[i] Procurement of Harvesters	28,113,000.00	2016/2017		13,113,000.00
	[ii] 27No. M/Cycles For 27No. LGACs	6,835,500.00	"		6,835,500.00
	[iii] 20No. [2.5] Tonner Threshers	17,000,000.00	"		11,000,000.00
	[iv] Additional 22No. Hand Havesters, Threshers	19,115,000.00	"		12,115,000.00
	[v] Agric. Empowerment Loan to 22No. Farmers	39,905,000.00	"		21,905,000.00

	[vi] 12No. Toyota Hummer & 15No. Shiron Busses on Loan	81,250,000.00	''		26,250,000.00
	[vii] 40No. [25Tonner] Rice Miller Machines on Loan	32,880,000.00	''		15,880,000.00
	[viii] Plastic Melter Machines [TEMAM Investments]	7,500,000.00	''		7,500,000.00
	[ix] Empowerment Loan to 40No. Paddy Rice Dealers	10,000,000.00	''		8,000,000.00
	[x] Mobile Veterinary Clinic Empowerment Loan	27,412,000.00	''		19,212,000.00
	[xi] 74No. Threshers & 44No. Milling Machines Loan	24,136,000.00	''		24,336,000.00
	[xii] Farm Implements & Machines to Farmers on Loan	98,560,000.00	''		58,560,000.00
	[xiii] 10No. Threshers on Loan to Farmers [Through A. F. A. N.]	88,000,000.00	''		44,000,000.00
	SUB-TOTAL	480,706,500.00	-	-	268,706,500.00
	TOTAL	3,984,826,454.12		10,869,862.37	3,783,696,316.49
	Less: Repayments of 2017/2018 Cluster Loans [Revolving]			0	586,950,961.54
	NET BALANCE OF INVESTMENTS FUND 31/12/2018			10,869,862.37	3,196,745,354.95

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 26.1

Loans To Corporations -General

S/N	NAME OF COMPANY	OPENING BAL. N	DEBT AGE	DISBURSEMENTS CURRENT YEAR N	BALANCE TODATE N
1	BABURA COMMUNITY BANK	14,000,000.00	2007	-	14,000,000.00
2	STATE LEASING SCHEME:-				
	" [a] BASA BISA	5,084,200.00	1998	-	5,084,200.00
	" [b] HAMMA PLASTICS	10,784,160.00	1998	-	10,784,160.00
	SUBTOTAL	15,868,360.00		-	15,868,360.00
3	GALAXY ICT	386,448,000.00	2003/2005	-	386,448,000.00
	"	80,000,000.00	2006	-	80,000,000.00
	"	63,480,263.90	2007	-	63,480,263.90
	"	37,007,977.80	13/03/08	-	37,007,977.80
	SUBTOTAL	566,936,241.70		-	566,936,241.70
4	JASCO	1,259,236,589.95	2001-2004	-	1,259,236,589.95
	"	16,985,177.24	03/04/06	-	16,985,177.24
	"	63,480,263.90	27/05/08	-	63,480,263.90
	"	600,000.00	2008	-	600,000.00
	"	1,000,000,000.00	2017	-	1,000,000,000.00
	SUBTOTAL	2,340,302,031.09		-	2,340,302,031.09
5	JIGAWA SAVINGS & LOAN LIMITED	40,468,559.45	11/04/08	-	40,468,559.45
	"	10,000,000.00	14/02/02	-	10,000,000.00
	"	17,205,905.52	2005	-	17,205,905.52
	SUBTOTAL	67,674,464.97		-	67,674,464.97
6	3-STARS HOTELS [Terminal Benefits]	108,698,623.71	2017	-	108,698,623.71
	" [Structures/Facilities]	-	2018	10,869,862.37	10,869,862.37
	SUBTOTAL	108,698,623.71		10,869,862.37	119,568,486.08
7	JIGAWA AGRIC & RURAL DEV. AUTH. [Fertilizer]	1,037,632,238.48	2017		1,037,632,238.48
	SUBTOTAL	1,037,632,238.48			1,037,632,238.48
8	JSI & P CO. Ltd. [RetainedEarnings/ Proceeds form sales of MTN Shares]	481,902,262.24	2017	-	
	JSI & P CO. Ltd. [Retained Proceeds- MTN Shares -2018 FY]	-	2018	50,000,000.00	50,000,000.00
	JSI & P CO. Ltd.	99,984,325.00	2005	-	
	"	5,000,000.00	05/04/06	-	
	"	1,100,000,000.00	NOV' 2008	-	
	"	25,733,852.46	15/05/12		
	SUBTOTAL	1,712,620,439.70		50,000,000.00	1,762,620,439.70
9	STATE HOUSING AUTHORITY	10,000,000.00			10,000,000.00

10	JARDA -CLUSTER FARMING [LOANS] PROGRAMME				-
					-
	2016 CLUSTER PROGRAM	103,484,250.00	2016	-	103,484,250.00
	2016/2017 WHEATS CLUSTER PROGRAM	395,517,298.00	2016/2017	-	395,517,298.00
	2017 DRY SEASON RICE CLUSTER	539,298,600.00	2017	-	539,298,600.00
	2017 CLUSTER PROGRAM	527,827,485.00	2017	-	527,827,485.00
	TOTAL [STATE WIDE]	1,566,127,633.00	-	-	1,566,127,633.00
11	ECONOMIC EMPOWER. LOANS- DGO				
	[i] PROCUREMENT OF HARVESTERS	28,113,000.00	2016/2017		28,113,000.00
	[ii] 27NO. M/CYCLES FOR 27NO. LGACs	6,835,500.00	"		6,835,500.00
	[iii] 20NO. [2.5] TONNER THRASHERS	17,000,000.00	"		17,000,000.00
	[iv] ADDITIONAL 22NO. HAND HARVESTERS, THRASHERS	19,115,000.00	"		19,115,000.00
	[v] AGRIC EMPOWERMENT TO 22NO. FARMERS	39,905,000.00	"		39,905,000.00
	[vi] 12NO. TOYOTA HUMMER, & 15NO. SHIRON BUSES	81,250,000.00	"		81,250,000.00
	[vii] 40NO [25TONNER] RICE MILLER MACHINES	32,880,000.00	"		32,880,000.00
	[viii] PLASTIC MELTER MACHINE [TEMAM INVESTMENTS]	7,500,000.00	"		7,500,000.00
	[ix] EMPOWER. LOAN TO 40NO. PADDY RICE DEALERS	10,000,000.00	"		10,000,000.00
	[x] MOBILE VETERINARY CLINICS EMPOWERMENT LOAN	27,412,000.00	"		27,412,000.00
	[xi] 74NO. THRASHERS & 44NO. MILLING MACHINES LOAN	24,136,000.00	"		24,136,000.00
	[xii] FARM IMPLEMENTS & MACHINES TO FARMERS ON LOAN	98,560,000.00	"		98,560,000.00
	[xiii] 10NO. THRESHERS E/E LOAN TO FARMERS [THROUGH AFAN]	88,000,000.00	"		88,000,000.00
	SUB-TOTAL	480,706,500.00	-	-	480,706,500.00
	TOTAL	7,910,566,532.65	-	60,869,862.37	7,971,436,395.02

JIGAWA STATE FINANCIAL REPORT, 2019
Note to the Financial Statement No. 27

Personal Advances

S/NO	CATEGORY	AMOUNT	CURRENT YEAR 2019 END BALANCE	PREVIOUS YEAR 2018 END BALANCE
	CONSOLIDATED	2,554,669,373.67	2,294,479,650.04	818,482,439.64
1	MOTOR VEHICLE		1,878,397,273.20	662,032,439.64
2	REFURBISHMENT		137,466,144.85	71,900,000.00
3	MOTOR CYCLE		244,933,855.15	66,600,000.00
4	BICYCLE		33,682,376.84	17,950,000.00

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 28

TREASURY CLEARANCE ACCOUNTS AS AT 31ST DECEMBER, 2019

S/N	CLEARANCE ACCOUNTS	YEAR END BALANCE N
1	CLEARANCE ACCOUNTS [INCLUDING CONTRACTORS, SUPPLIERS AND LOANS]	
3	SALARY ACCOUNT	
	TOTAL	-

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 28.1

TREASURY CLEARANCE ACCOUNTS AS AT 31ST DECEMBER, 2019

S/N	DETAILS	CURRENT YEAR BALANCE N
	CLEARANCE ACCOUNTS	
1	CONCESSIONARY ACCOUNT	(24,159,860.67)
2	EDUCATION LEVY	(34,592,186.00)
3	PAY-AS-YOU-EARN [NON-PUBLIC SECTOR]	(18,147,990.38)
4	AIR PORT/HAJJ OPERATION PROCEEDS	(32,500.00)
5	VEHICLE LOAN REPAYMENTS	(9,426,492.83)
6	HOUSING LOAN REPAYMENT	(6,141,936.30)
7	REPAYMENT OF MOTORCYCLE LOAN	(6,969,753.30)
8	REPAYMENT OF BICLE LOAN	(21,658,226.29)
9	REPAYMENT OF SUNDRY LOANS	(9,437,915.00)
10	REFUND OF OVER PAYMENTS	(5,837,361.72)
11	REFUNDS SUNDRY	(111,276,737.00)
12	OTHER DEDUCTIONS FROM SALARY	(35,422,991.95)
13	DRF FUND RECOVERY	(17,468,557.70)
14	APC DEDUCTIONS	(162,194.63)
15	COURT ORDER	(3,427,732.00)

16	CPSFUND	(267,962,138.28)
17	DEBT RECOVERY FROM STAFF	(2,405,193.06)
18	EMBLEM APPEAL	(340,000.00)
19	FERTILIZER LOAN	(20,345,313.84)
20	INTERNAL SOFT LOAN TO STAFF	(83,764,598.49)
21	INUWA DUTSE HOUSING ESTATE	(26,984,443.70)
22	MORTGAGE/SAVINGS & LOAN	(12,898,817.16)
23	NHF FUND	(1,384,416.64)
24	SOCIAL SECURITY SUPPORT	(679,000.00)
25	TRICYCLE LOAN	(15,482,852.03)
26	TRICYCLE LOANS	(33,726,758.19)
	SUB TOTAL [A]	(770,135,967.16)
	OTHER CLEARANCS [PAYMENTS/FAILED TRANSACTIONS]	
27	000R00 NET PAY REVERSALS	(15,271,258.24)
28	SSG OFFICE [ADMIN & FINANCE NET PAY	(144,958.07)
29	MANPOWER DEVELOPMENT INSTITUTE	(30,000.00)
30	MINISTRY OF FINANCE NET PAY	(1,468,252.86)
31	OFFICE OF THE ACCOUNTANT GENERAL, CRFC	(2,718,824.63)
32	OFFICE OF THE ACCOUNTANT GENERAL, NET PAY	(1,041,365.80)
33	BOARD OF INTERNAL REVENUE, NET PAY	(3,251,852.95)
34	OFFICE OF THE CHAIRMAN BOARD OF INT. REV. CRFC	(3,434,478.21)

35	MINISTRY FOR LOCAL GOVERNMENT NET	(73,507.64)
36	FARMERS & HERDSMAN BOARD	(3,722,447.15)
37	AGRIC FACILITIES [JASCO] NET PAY	(180,000.00)
38	MINISTRY OF COMMERCE NET PAY	(1,707,551.42)
39	JIGAWA TOURISM BOARD NET PAY	(1,361,858.97)
40	MINERAL RESOURCS DEVELOPMENT AGENCY NET PAY	(138,628.02)
41	BAMAINA ACADEMY NET PAY	(5,328,532.70)
42	JIGAWA STATE POLYTECHNIC NET PAY	(132,994.68)
43	SALARY ACCOUNT, NEFT IN-AND-OUT	(5,841,752.10)
44	CLLEGE OF ISLAMIC LEGAL & STUDIES NET PAY	(269,510.96)
45	AGENCY FOR MASS EDUCATION NET PAY	(1,857,830.62)
46	STATE LIBRARY BOARD NET PAY	(34,628.16)
47	AGENCY FOR NOMADIC EDUCATION NET PAY	(562,349.62)
48	MINISTRY OF SPECIAL DUTIES NET PAY	(6,361,830.42)
49	MINISTRY OF HEALTH NET PAY	(71,566,528.24)
50	SCHOOL OF NURSING NET PAY	(12,564,829.44)
51	SCHOOL OF HEALTH TECHNOLOGY NET PAY	(9,516,728.52)
52	RASHEED SHEKONI SPECIALIST HOSPITAL NET PAY	(8,634,716.68)
53	BABURA GENERAL HOSPITAL NET PAY	(7,481,191.45)
54	HADEJIA GENERAL HOSPITAL NET PAY	(3,479,724.61)
55	K/HAUSA GENERAL HOSPITAL NET PAY	(2,259,005.50)

56	KAZAURE GENERAL HOSPITA NET PAY	(705,298.18)
57	KAZAURE PSYCHIATRIC HOSPITAL NET PAY	(2,215,656.58)
58	MINISTRY OF INFORMATION NET PAY	(4,673,263.60)
59	JIGAWA STATE PEOPLES CONGRESS NET PAY	(413,996.60)
60	JIGAP NET PAY	(1,530,383.41)
61	MINISTRY OF WORKS NET PAY	(12,234,831.22)
62	STATE ELECTRICITY BOARD NET PAY	(3,530,353.44)
63	SEMA NET PAY	(478,282.20)
64	JIRMA [CONTROL ACCOUNT] NET PAY	(448,787.81)
65	OFFICE OF THE AUDITOR GENERAL NET PAY	(6,932,897.15)
66	OFFICE OF THE AUDITOR GENERAL CRFC	(2,482,500.17)
67	OFFICE OF THE AUDITOR GENERAL CRFC	(15,496,366.56)
68	OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT	(4,574,995.67)
69	CIVIL SERVICE COMMISSION NET PAY	(6,185,210.90)
70	CHAIRMAN & MEMBERS, CSC	(8,632,440.60)
71	LOCAL GOVERNMENT SERVICE COMMISSION NET	(45,551,384.00)
72	CHAIRMAN & MEMBERS, LGSC CRFC	(1,349,542.00)
73	SIEC NET PAY	(14,844,355.75)
74	SIEC MEMBERS CRFC	(14,257,938.01)
75	JUDICIAL SERVICE COMMISSION CRFC NET PAY	(18,104,672.24)
76	JUDICIAL SERVICE COMMISSION NET PAY	(10,618,431.22)

77	HIGH COURT OF JUSTICE NE PAY	(3,018,654.32)
78	SHARIA COURT OF APPEAL CRFC NET PAY	(6,485,626.48)
79	SHARIA COURT OF APPEAL NET PAY	(8,020,117.99)
80	HOUSE OF ASSEMBLY NET PAY	(24,650,649.99)
81	GUNDUMA HEALTH DIRECTORATE NET PAY	(21,117,187.56)
82	PCA TAURA NET PAY	(625,641.27)
83	PHC KIYAWA NET PAY	(9,940,146.27)
84	PHC BASIRKA NET PAY	(4,887,104.51)
85	PHC GALAMBI NET PAY	(2,710,260.38)
86	PHC GWARAM NET PAY	(9,438,570.03)
87	PHC RONI NET PAY	(6,367,951.38)
88	GUMEL GENEAL HOSPITAL NET PAY	(1,456,667.10)
89	PHC MALAM MADORI NET PAY	(6,172,942.00)
90	COLLEG OF NURSING & MIDWIFERY, BIRNIN KUDU	(13,304,327.80)
	SUB TOTAL [B]	(463,894,572.05)
	TOTAL [A + B]	(1,234,030,539.21)

JIGAWA STATE FINANCIAL REPORT, 2019
Note to the Financial Statement No. 29
TRANSFER FROM CONSOLIDATED REVENUE FUND

S/N	MONTH	2018 ACTUAL TRANSFERS N	2018 ACTUAL TRANSFERS N
	CONSOLIDATED AMOUNT [A+B]	28,418,854,363.18	35,061,979,264.78
[A]	Capital Expenditure Account	23,608,854,363.18	29,061,979,264.78
1	JANUARY	4,556,365,955.67	919,171,230.98
2	FEBRUARY	1,840,048,792.75	3,323,231,143.79
3	MARCH	2,140,403,382.34	1,285,559,269.71
4	APRIL	833,527,269.10	2,593,021,544.95
5	MAY	2,372,662,224.10	3,101,175,993.14
6	JUNE	693,038,263.25	502,186,877.57
7	JULY	1,131,950,346.94	1,254,585,965.03
8	AUGUST	2,071,776,197.51	2,248,578,941.71
9	SEPTEMBER	1,339,843,722.83	1,848,879,892.74
10	OCTOBER	840,848,862.47	5,415,217,383.16
11	NOVEMBER	2,825,581,860.87	3,036,404,940.16
12	DECEMBER	2,962,807,485.35	3,533,966,081.84

[B]	State & Local Government Joint Projects Account	4,810,000,000.00	6,000,000,000.00
1	JANUARY	250,000,000.00	500,000,000.00
2	FEBRUARY	450,000,000.00	750,000,000.00
3	MARCH	750,000,000.00	750,000,000.00
4	APRIL	500,000,000.00	750,000,000.00
5	MAY	700,000,000.00	750,000,000.00
6	JUNE	270,000,000.00	
7	JULY	270,000,000.00	500,000,000.00
8	AUGUST	405,000,000.00	500,000,000.00
9	SEPTEMBER	405,000,000.00	500,000,000.00
10	OCTOBER	405,000,000.00	500,000,000.00
11	NOVEMEBER	405,000,000.00	500,000,000.00
12	DECEMBER		

JIGAWA STATE FINANCIAL REPORT, 2019
Note to the Financial Statement No. 30

RETENTION ACCOUNTS

S/N	MONTH	2019 ACTUAL TRANSFERS N	2018 ACTUAL TRANSFERS N
	CONSOLIDATED AMOUNT	414,849,045.30	982,975,536.38
2	Retention Accounts	414,849,045.30	568,081,491.08