



MINISTRY OF FINANCE AND ECONOMIC PLANNING

Block A New Secretariat Complex
P.M.B. 7014 Dutse, Jigawa State, Nigeria.

Tel: 064-721388, 721131

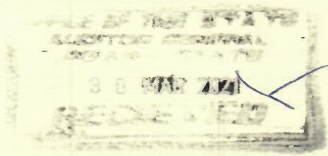
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19th Sha'aban, 1422
30th March, 2021

Date: _____

The Auditor General,
Office of the Auditor General,
Dutse, Jigawa State.

Sir,



SUBMISSION OF ANNUAL ACCOUNTS FOR THE YEAR 2020.

I am directed to write and forward three (3) copies of the Draft Annual Accounts for the year ended 31st December, 2020 for your scrutiny and further action, please.

Meanwhile, you may invite the Final Accounts Department at your convenience for bilateral discussion on the observations and suggestions proffered by your good office.

Thanking you for the usual co-operations. You may wish to acknowledge the receipt on the attached copy for our records purposes, please.

Best regards,

(Sani Lawan) CNA,
Director Final Accounts
For: Accountant General



**REPORT OF THE ACCOUNTANT GENERAL
&
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31ST DECEMBER, 2020**

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RESPONSIBILITY FOR FINANCIAL STATEMENT.

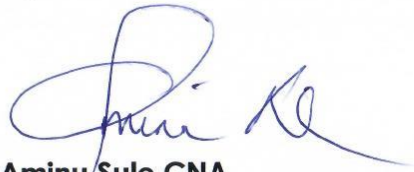
These General Purposes Financial Statements have been prepared in accordance with the provision of the Financial (Control and Management) act 1958, now CAP F26, LFN 2004.

Furthermore, the provision of Section 49(3) of Fiscal Responsibility Act 2007 which states that: "***The Publication of General Standard for the consolidation of public accounts shall be the responsibility of the office of the state Accountant General***" was adhered to.

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

Responsibility for the Integrity and objectivity of the Financial Statement rests entirely with the State Government.

These Financial Statements reflect the operations and Financial Position of Government of Jigawa State, as at 31st December, 2020.

A handwritten signature in blue ink, appearing to read 'Aminu Sule', followed by a stylized flourish.

Aminu Sule CNA
State Accountant General
(FRC/2020/002/00000020833)

STATEMENT NO. 1
CASH FLOW STATEMENT.
AS AT DECEMBER 31, 2020

FINAL BUDGET 2020 N	DESCRIPTION	NOTES	ACTUAL YEAR 2020 N	2019 N
	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
34,617,000,000.00	Statutory Allocation - FAAC	1	37,906,002,560.15	46,047,863,429.37
14,711,000,000.00	Value Added Tax (VAT) - Allocation	2	16,395,911,903.47	13,752,777,423.49
1,500,000,000.00	Other Statutory Allocations/Refunds (ECA, FOREX, EX. GAIN ETC)	3	5,295,699,255.11	6,481,723,748.96
50,828,000,000.00	Sub-total Internally Statutory Allocation		59,597,613,718.73	66,282,364,601.82
	Internally Generated revenue:			
2,703,300,000.00	Tax Revenue	4A	4,670,202,226.69	2,559,710,768.91
42,550,000.00	Licences - General	4B	29,982,500.00	30,100,400.00
1,240,790,000.00	Fees - General	4C	1,680,735,959.52	1,116,796,875.04
8,100,000.00	Fines - General	4D	9,119,826.00	9,591,290.06
1,875,090,000.00	Sales - General	4E	1,809,596,158.85	368,642,397.08
286,750,000.00	Earnings General	4F	254,665,985.63	62,456,605.40
36,320,000.00	Rent on Government Buildings - General	4G	39,092,557.26	16,411,773.08
30,000,000.00	Rent on Land and Others - General	4H	49,587,854.23	60,790,524.97
2,927,380,000.00	Repayment and refund (Loans and advances)	4I	1,098,746,392.36	1,019,609,163.57
350,000,000.00	Interest Earned - General	4J	509,874,563.54	607,557,059.04
3,216,040,000.00	Reimbursement - General	4K	3,491,558,666.22	2,684,704,257.44
12,716,320,000.00	Sub-total Internally Generated Revenue		13,643,162,690.30	8,536,371,114.59
21,180,000,000.00	Special Release (Primary Education Financing)	5	18,748,949,181.86	14,828,652,921.78
	Local Government 60% PHCDA Staff Cost	6	-	625,265,650.79
3,201,000,000.00	Aids and Grants	7	13,363,951,029.18	4,194,508,819.00
14,079,600,000.00	Other Capital Receipts	8	9,725,911,112.98	24,030,524,014.31
	Other Receipts & Deposits with Government	9	0.00	0.00
	SUB-TOTAL Other receipts		41,838,811,324.02	43,678,951,405.88
102,004,920,000.00	Total Receipts		115,079,587,733.05	118,497,687,122.29

	<u>Payments</u>			
42,499,871,132.00	Personnel Cost	10	(41,888,853,233.93)	(39,256,756,297.05)
3,075,674,000.00	CRFC - Social Benefits	11	(2,845,781,654.32)	(2,369,561,920.02)
171,079,000.00	Consolidated Revenue Fund Charges (Other Charges)	12	(148,412,672.49)	(146,384,264.85)
18,314,905,000.00	Other Recurrent Cost (Over Head)	13	(15,905,502,754.94)	(19,684,028,872.37)
1,003,600,000.00	Grants and Contributions General	14	(1,372,031,185.43)	(450,217,258.70)
499,640,000.00	Miscellaneous	15	(370,305,152.99)	(574,869,130.34)
80,000,000.00	Others of General Nature	16	(113,585,562.47)	(585,480,911.22)
65,644,769,132.00	Total Payments		(62,644,472,216.57)	(63,067,298,654.55)
	Net Cash Flow from Operating Activities	A	52,435,115,516.48	55,430,388,467.74
	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
	Purchase/Construction of Assets	17		
1,967,500,000.00	Administrative Sector	17A	(2,176,845,590.43)	(2,904,747,349.11)
27,329,600,000.00	Economic Sector	17B	(24,481,377,876.64)	(38,079,311,068.59)
566,000,000.00	Law & Justice Sector	17C	(435,491,293.65)	(162,802,022.59)
26,595,900,000.00	Social/Human Capital Development Sector	17D	(22,842,222,808.35)	(20,740,776,972.76)
56,459,000,000.00	Net Cash Flow from Investing Activities	B	(49,935,937,569.07)	(61,887,637,413.05)
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
2,080,000,000.00	Proceeds from Borrowing - Internal	18	0.00	3,600,000,000.00
840,000,000.00	Proceeds from Borrowing - External	19	404,601,473.99	684,816,402.91
	Proceed from Sales of Assets (Vehicles)	20	-	14,300,000.00
	Public Debt Charges - (Repayment of Loans)	21	(3,881,912,525.60)	(3,225,849,674.10)
2,920,000,000.00	Net Cash Flow From Financing Activities:	C	(3,477,311,051.61)	1,073,266,728.81
	Net Increase/(Decrease) in Cash & Its Equivalent (A+B+C)		(978,133,104.20)	(5,383,982,216.50)
	Cash & Its Equivalent as at January 1st		16,589,364,806.68	21,973,347,023.18
	Cash & its Equivalent as at December 31st		15,611,231,702.48	16,589,364,806.68

The Accompanied Notes are Integral Part of the Accounts

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES
AS AT DECEMBER 31, 2020

DETAILS	NOTES	CURRENT YEAR 2020 N	PREVIOUS YEAR 2019 N
<u>ASSETS</u>			
Liquid Assets	A		
Cash	22	2,795,138,698.77	4,564,639,973.41
Bank	23	12,816,093,003.71	10,342,890,519.93
Other Cash Holdings (Short Term Loans)	24	-	1,681,834,313.34
SubTotal Liquid Assets		15,611,231,702.48	16,589,364,806.68
<u>Investments</u>	B		
Ministry of Finance Incorporated	25	1,325,315,753.76	1,482,764,186.14
Investments in Government Owned Companies	26	5,293,070,889.98	5,293,070,889.98
Personal Advances	27	1,580,106,650.68	1,452,773,611.72
SubTotal Investments		8,198,493,294.42	8,228,608,687.84
TOTAL ASSETS (A+B)		23,809,724,996.90	24,817,973,494.52
<u>LIABILITIES</u>			
<u>Public Funds</u>	C		
Consolidated Revenue Fund		8,265,201,891.98	9,025,013,383.95
Capital Development Fund		11,028,234,099.25	11,246,555,711.47
Sub - Total		19,293,435,991.23	20,271,569,095.42
<u>Other Liabilities</u>	D		
Retention Accounts	30	-	751,139,319.60
Treasury Clearance Accounts (Outstanding Obligations, Including Suppliers and Contractors)	28	4,516,289,005.67	3,795,265,079.50
Sub - Total		4,516,289,005.67	4,546,404,399.10
Internal Loans (Included in CDF)	18	-	-
External Loans (Included in CDF)	19	-	-
TOTAL LIABILITIES (C+D)		23,809,724,996.90	24,817,973,494.52

The Accompanied Notes are Integral Part of the Accounts

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
AS AT DECEMBER 31, 2020

ACTUAL PREVIOUS YEAR 2019 N	DESCRIPTION	NOTES	ACTUAL YEAR 2020 N	FINAL BUDGET 2020 N	REVISED BUDGET 2020 N	APPROVED BUDGET 2020 N	VARIANCE N	PERCENTAGE VARIANCE
16,733,670,087.71	OPENING BALANCE	A	9,025,013,383.95					
	ADD: REVENUE (INCOME)							
46,047,863,429.37	Statutory Allocation	1	37,906,002,560.15	34,617,000,000.00	34,617,000,000.00	49,210,000,000.00	3,289,002,560.15	9.50
13,752,777,423.49	Value Added Tax	2	16,395,911,903.47	14,711,000,000.00	14,711,000,000.00	18,889,000,000.00	1,684,911,903.47	11.45
6,481,723,748.96	Other Statutory Allocations/Refunds (ECA, FOREX, EX. GAIN ETC)	3	5,295,699,255.11	1,500,000,000.00	1,500,000,000.00	4,500,000,000.00	3,795,699,255.11	253.05
66,282,364,602	Sub-Total Statutory Allocation	B	59,597,613,718.73	50,828,000,000.00	50,828,000,000.00	72,599,000,000.00	8,769,613,718.73	17.25
	TAX REVENUE	4					-	
2,529,027,772.71	Independent Revenue	4A	4,652,305,261.65	2,640,600,000.00	2,640,600,000.00	2,640,600,000.00	2,011,705,261.65	76.18
5,554,791.35	Withholding Tax -General	4A	2,822,829.72	7,500,000.00	7,500,000.00	7,500,000.00	(4,677,170.28)	(62.36)
14,068,204.85	Direct Assessment -General	4A	14,859,135.32	10,000,000.00	10,000,000.00	15,000,000.00	4,859,135.32	48.59
11,060,000.00	Other Taxes	4A	215,000.00	4,100,000.00	4,100,000.00	11,100,000.00	(3,885,000.00)	(94.76)
2,559,710,768.91	Sub-Total Tax Revenue		4,670,202,226.69	2,662,200,000	2,662,200,000	2,674,200,000	2,008,002,226.69	75.43
	NON-TAX REVENUE						-	
30,100,400.00	Licenses General	4B	29,982,500.00	42,550,000.00	42,550,000.00	43,050,000.00	(12,567,500.00)	(29.54)
1,116,796,875.04	Fees -General	4C	1,680,735,959.52	1,444,470,000.00	1,444,470,000.00	1,494,970,000.00	236,265,959.52	16.36
9,591,290.06	Fines- General	4D	9,119,826.00	8,100,000.00	8,100,000.00	8,100,000.00	1,019,826.00	12.59
368,642,397.08	Sales -General	4E	1,809,596,158.85	1,875,090,000.00	1,875,090,000.00	1,875,090,000.00	(65,493,841.15)	(3.49)
62,456,605.40	Earnings	4F	254,665,985.63	286,750,000.00	286,750,000.00	286,750,000.00	(32,084,014.37)	(11.19)
16,411,773.08	Rent On Government Buildings -General	4G	39,092,557.26	6,320,000.00	6,320,000.00	6,320,000.00	32,772,557.26	518.55
60,790,524.97	Rent On Land & Others -General	4H	49,587,854.23	30,000,000.00	30,000,000.00	117,000,000.00	19,587,854.23	65.29
1,019,609,163.57	Repayment & Refund (Loans and Advances) - General	4I	1,098,746,392.36	2,881,380,000.00	2,881,380,000.00	1,901,980,000.00	(1,782,633,607.64)	(61.87)
607,557,059.04	Interest Earned -General	4J	509,874,563.54	350,000,000.00	350,000,000.00	500,000,000.00	159,874,563.54	45.68
2,684,704,257.44	Reimbursements General	4K	3,491,558,666.22	29,673,540,000.00	29,673,540,000.00	26,603,540,000.00	(26,181,981,333.78)	(88.23)
5,976,660,345.68	Sub-Total Non Tax Revenue		8,972,960,463.61	36,598,200,000	36,598,200,000	32,836,800,000	(27,625,239,536.39)	(75.48)
8,536,371,114.59	TOTAL Internally Generated Revenue	C	13,643,162,690.30	39,260,400,000	39,260,400,000	35,511,000,000	(25,617,237,309.70)	(65.25)
14,828,652,921.78	Special Releases (Primary Education Financing)	4	18,748,949,181.86	21,180,000,000	21,180,000,000	21,180,000,000	(2,431,050,818.14)	(11.48)
625,265,650.79	Local Government 60% Primary Health Care Development Agency Staff Cost	5	-				-	#DIV/0!
15,453,918,572.57	Sub-Total from Other Revenue Sources	D	18,748,949,181.86	21,180,000,000	21,180,000,000	21,180,000,000	(2,431,050,818.14)	(11.48)
90,272,654,288.98	TOTAL REVENUE (B+C+D)	E	91,989,725,590.89	111,268,400,000.00	111,268,400,000.00	129,290,000,000.00	(19,278,674,409.11)	(17.33)

	LESS: EXPENDITURE							
39,256,756,297.05	Personnel Cost	10	41,888,853,233.93	44,647,500,000.00	44,647,500,000.00	45,137,000,000.00	2,758,646,766	6.18
2,369,561,920.02	Social Benefis	11	2,845,781,654.32	3,175,674,000.00	3,175,674,000.00	2,815,674,000.00	329,892,346	10.39
146,384,264.85	Consolidated Revenue Fund Charges [Other Charges]	12	148,412,672.49	1,357,246,000.00	1,357,246,000.00	1,357,246,000.00	1,208,833,328	89.07
19,684,028,872.37	Other Recurrent Cost [Over Head Cost]	13	15,905,502,754.94	21,690,500,000.00	21,690,500,000.00	27,250,000,000.00	5,784,997,245	26.67
3,225,849,674.10	Public Debt Charges [Loan Repayments]	21	3,881,912,525.60	1,560,000,000.00	1,560,000,000.00	4,150,000,000.00	(2,321,912,526)	(148.84)
450,217,258.70	Grants and Contributions General	14	1,372,031,185.43	380,000,000.00	380,000,000.00	380,000,000.00	(992,031,185)	(261.06)
574,869,130.34	Miscellaneous Expenses	15	370,305,152.99	462,000,000.00	462,000,000.00	562,000,000.00	91,694,847	19.85
585,480,911.22	Others of General Nature	16	113,585,562.47	316,600,000.00	316,600,000.00	316,600,000.00	203,014,438	64.12
90,272,654,288.98	TOTAL REVENUE (B+C+D)	E	91,989,725,590.89	111,268,400,000.00	111,268,400,000.00	129,290,000,000.00	19,278,674,409	17.33
66,293,148,328.65	TOTAL EXPENDITURE	F	66,526,384,742.17	73,272,920,000	73,272,920,000	81,651,920,000	6,746,535,258	9.21
40,713,176,048.04	OPERATING BALANCE (A+E-F)	G	34,488,354,232.68	37,995,480,000.00	37,995,480,000.00	47,638,080,000.00	3,507,125,767	9.23
	APPROPRIATIONS/TRANSFERS						-	
31,688,162,664.09	Capital Development Fund		26,223,152,340.70	14,908,000,000	14,908,000,000	13,848,000,000	(11,315,152,341)	(75.90)
31,688,162,664.09	Total Transfers		26,223,152,340.70	14,908,000,000	14,908,000,000	13,848,000,000	(11,315,152,341)	(75.90)
9,025,013,383.95	CLOSING BALANCE (F-G)	H	8,265,201,891.98	23,087,480,000	23,087,480,000	33,790,080,000	14,822,278,108	64.20

The Accompanied Notes are Integral Part of the Accounts

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND
AS AT DECEMBER 31, 2020

ACTUAL PREVIOUS YEAR 2019 N	DESCRIPTION	NOTES	TOTAL ACTUAL 2020 N	FINAL BUDGET 2020 N	REVISED BUDGET 2020 N	INITIAL/ORIGINAL BUDGET 2020 N	VARIANCE N	PERCENTAGE VARIANCE
8,936,181,224.21	OPENING BALANCE	A	11,246,555,711.47					
	ADD: CAPITAL RECEIPTS							
4,194,508,819.00	Capital Grants, Contributions & Reimbursements	7	13,363,951,029.18	3,201,000,000	3,201,000,000	4,311,000,000	10,162,951,029	317.49
24,030,524,014.31	Other Capital Receipts	8	9,725,911,112.98	14,079,600,000	14,079,600,000	21,261,000,000	(4,353,688,887)	(30.92)
3,600,000,000.00	Internal Loans	18	0.00	2,080,000,000	2,080,000,000	4,550,000,000	(2,080,000,000)	(100.00)
684,816,402.91	External Loans	19	404,601,473.99	840,000,000	840,000,000	840,000,000	(435,398,526)	(51.83)
31,688,162,664.09	Transfer from Consolidated Revenue Fund	29	26,223,152,340.70	14,908,000,000	14,908,000,000	13,848,000,000	11,315,152,341	75.90
64,198,011,900.31	TOTAL CAPITAL RECEIPTS	B	49,717,615,956.85	35,108,600,000	35,108,600,000	44,810,000,000	14,609,015,957	41.61
	LESS: CAPITAL EXPENDITURE							
2,904,747,349.11	General Administrative Services & Programmes	17.1	2,176,845,590.43	1,967,500,000	1,967,500,000	2,997,500,000	(209,345,590)	(10.64)
38,079,311,068.59	Economic Development Programmes	17.2	24,481,377,876.64	27,329,600,000	27,329,600,000	43,023,600,000	2,848,222,123	10.42
162,802,022.59	Law & Justice	17.3	435,491,293.65	566,000,000	566,000,000	771,000,000	130,508,706	23.06
20,740,776,972.76	Social/Human Development Programmes	17.4	22,842,222,808.35	26,595,900,000	26,595,900,000	29,590,900,000	3,753,677,192	14.11
61,887,637,413.05	TOTAL EXPENDITURE	C	49,935,937,569.07	56,459,000,000	56,459,000,000	76,383,000,000	6,523,062,431	11.55
11,246,555,711.47	CLOSING BALANCE (A+B-C)	D	11,028,234,099.25					

The Accompanied Notes are Integral Part of the Accounts

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 1

GROSS STATUTORY REVENUE ALLOCATION

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED AMOUNT	37,906,002,560.15	100.0	46,047,863,429.37
1	JANUARY	4,059,047,255.25	10.7	3,817,349,519.03
2	FEBRUARY	3,640,162,853.34	9.6	3,482,007,193.40
3	MARCH	3,214,714,083.57	8.5	3,306,362,282.64
4	APRIL	3,257,457,260.51	8.6	3,117,177,392.96
5	MAY	2,540,345,684.86	6.7	3,584,786,612.17
6	JUNE	2,865,675,413.83	7.6	4,012,359,306.33
7	JULY	3,010,235,693.50	7.9	4,387,287,705.22
8	AUGUST	3,809,659,522.48	10.1	4,274,537,735.04
9	SEPTEMBER	3,768,662,747.29	9.9	4,303,659,500.76
10	OCTOBER	2,410,206,033.76	6.4	4,188,050,391.11
11	NOVEMEBER	2,485,966,220.76	6.6	4,130,281,211.75
12	DECEMBER	2,843,869,791.00	7.5	3,444,004,578.96

JIGAWA STATE FINANCIAL REPORT, 2020
Note to the Financial Statement No. 1.1
DETAILS OF STATUTORY REVENUE ALLOCATION

MONTH	GROSS STATUTORY ALLOCATION	DEDUCTIONS					NET ALLOCATION N
		FOREIGN LOAN N	EXCESS CRUDE LOAN N	CACS LOAN N	BUDGET SUPPORT LOAN N	TOTAL DEDUCTIONS N	
JANUARY	4,059,047,255.25	28,348,661.27	89,972,595.59	73,251,016.37	152,567,179.41	344,139,452.64	3,714,907,802.61
FEBRUARY	3,640,162,853.34	28,348,661.27	89,972,595.59	73,251,016.37	152,567,179.41	344,139,452.64	3,296,023,400.70
MARCH	3,214,714,083.57	32,712,191.29	89,972,595.59	73,251,016.37	152,567,179.41	348,502,982.66	2,866,211,100.91
APRIL	3,257,457,260.51	32,712,191.29	89,972,595.59	73,251,016.37	152,567,179.41	348,502,982.66	2,908,954,277.85
MAY	2,540,345,684.86	32,712,191.29	89,972,595.59	73,251,016.37	152,567,179.41	348,502,982.66	2,191,842,702.20
JUNE	2,865,675,413.83	32,712,191.29	0.00	73,251,016.37	152,567,179.41	258,530,387.07	2,607,145,026.76
JULY	3,010,235,693.50	32,712,191.29	0.00	73,251,016.37	152,567,179.41	258,530,387.07	2,751,705,306.43
AUGUST	3,809,659,522.48	32,712,191.29	0.00	73,251,016.37	0.00	105,963,207.66	3,703,696,314.82
SEPTEMBER	3,768,662,747.29	41,822,029.32	0.00	73,251,016.37	0.00	115,073,045.69	3,653,589,701.60
OCTOBER	2,410,206,033.76	41,822,029.32	0.00	73,251,016.37	0.00	115,073,045.69	2,295,132,988.07
NOVEMBER	2,485,966,220.76	41,822,029.32	0.00	73,251,016.37	0.00	115,073,045.69	2,370,893,175.07
DECEMBER	2,843,869,791.00	41,822,029.32	0.00	73,251,016.37	0.00	115,073,045.69	2,728,796,745.31
TOTAL	37,906,002,560.15	420,258,587.56	449,862,977.95	879,012,196.44	1,067,970,255.87	2,817,104,017.82	35,088,898,542.33

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 2

VALUE ADDED TAX

S/No.	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED AMOUNT	16,395,911,903.47	100.0	12,857,521,735.72
1	JANUARY	1,316,541,204.74	8.0	1,195,556,819.79
2	FEBRUARY	1,179,759,985.11	7.2	1,264,802,741.64
3	MARCH	1,104,199,569.34	6.7	1,142,968,994.93
4	APRIL	1,317,714,566.75	8.0	1,082,055,355.43
5	MAY	1,061,165,593.86	6.5	1,117,623,961.58
6	JUNE	1,154,115,653.31	7.0	1,252,241,270.86
7	JULY	1,411,326,264.41	8.6	1,256,697,335.49
8	AUGUST	1,463,261,975.57	8.9	1,094,504,641.16
9	SEPTEMBER	1,665,075,418.60	10.2	1,029,680,060.09
10	OCTOBER	1,579,138,864.78	9.6	1,070,785,487.11
11	NOVEMEBER	1,404,612,688.97	8.6	1,209,551,418.82
12	DECEMBER	1,739,000,118.03	10.6	1,036,309,336.59

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 3

OTHER STATUTORY ALLOCATIONS/REFUNDS

S/N	DESCRIPTION	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED	5,295,699,255.11	100.00	6,495,552,370.28
1	Forex Equalisation	479,896,501.39	9.06	893,016,552.65
2	Excess Bank Charges	29,915,252.27	0.56	129,693,844.04
3	Petroleum Profit Tax	819,238,078.39	15.47	68,555,487.73
4	Exchange Gain	1,160,286,097.48	21.91	56,748,597.39
5	Paris Club/ETZ Refunds	0.00	0.00	0.00
6	Solid Mineral	547,235,117.32	10.33	63,817,869.82
7	Payee Refund from Federal Government Agencies in Jigawa	997,668,509.65	18.84	4,879,007,593.49
8	Share of Good Value	102,833,231.60	1.94	377,055,182.52
9	Receipt From CBN	13,828,621.32	2.88	13,828,621.32
10	Federal Government Intervention Fund	1,144,797,845.69	21.62	13,828,621.32

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 3.1

FOREX EQUALISATION

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED AMOUNT	5,918,189,464.72	100.0	
	TOTAL	479,896,501.39	100.0	893,016,552.65
1	JANUARY	0.00	0.0	0.00
2	FEBRUARY	0.00	0.0	0.00
3	MARCH	104,195,990.53	21.7	302,853,592.36
4	APRIL	0.00	0.0	89,707,899.85
5	MAY	0.00	0.0	0.00
6	JUNE	0.00	0.0	0.00
7	JULY	0.00	0.0	0.00
8	AUGUST	0.00	0.0	0.00
9	SEPTEMBER	0.00	0.0	137,110,975.46
10	OCTOBER	271,082,380.67	56.5	0.00
11	NOVEMEBER	50,681,808.81	10.6	0.00
12	DECEMBER	53,936,321.38	11.2	363,344,084.98

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 3.1

EXCESS BANK CHARGES

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	TOTAL	29,915,252.27	100.0	129,693,844.04
1	JANUARY	0.00	0.0	0.00
2	FEBRUARY	5,193,487.60	17.4	64,007,382.23
3	MARCH	0.00	0.0	31,650,855.13
4	APRIL	0.00	0.0	0.00
5	MAY	8,842,115.00	29.6	5,512,824.74
6	JUNE	7,989,213.00	26.7	8,085,920.07
7	JULY	0.00	0.0	0.00
8	AUGUST	0.00	0.0	0.00
9	SEPTEMBER	0.00	0.0	13,828,621.32
10	OCTOBER	0.00	0.0	6,608,240.55
11	NOVEMEBER	7,890,436.67	26.4	0.00
12	DECEMBER	0.00	0.0	0.00

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 3.1

EXCHANGE GAIN

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	TOTAL	1,160,286,097.48	100.0	56,748,597.39
1	JANUARY	8,274,322.88	0.7	6,884,149.74
2	FEBRUARY	7,266,101.20	0.6	4,584,887.46
3	MARCH	5,243,227.54	0.5	5,936,618.30
4	APRIL	445,462,503.46	38.4	4,529,835.22
5	MAY	188,891,479.79	16.3	0.00
6	JUNE	197,369,725.85	17.0	0.00
7	JULY	307,778,736.76	26.5	7,266,013.78
8	AUGUST	0.00	0.0	7,082,991.18
9	SEPTEMBER	0.00	0.0	7,210,330.72
10	OCTOBER	0.00	0.0	0.00
11	NOVEMEBER	0.00	0.0	7,780,791.77
12	DECEMBER	0.00	0.0	5,472,979.22

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 3.1

PETROLEUM PROFIT FROM NNPC/EXCESS OIL REVENUE

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	TOTAL	819,238,078.39	100.0	68,555,487.73
1	JANUARY	0.00	0.0	0.00
2	FEBRUARY	0.00	0.0	0.00
3	MARCH	0.00	0.0	0.00
4	APRIL	0.00	0.0	68,555,487.73
5	MAY	819,238,078.39	100.0	0.00
6	JUNE	0.00	0.0	0.00
7	JULY	0.00	0.0	0.00
8	AUGUST	0.00	0.0	0.00
9	SEPTEMBER	0.00	0.0	0.00
10	OCTOBER	0.00	0.0	0.00
11	NOVEMBER	0.00	0.0	0.00
12	DECEMBER	0.00	0.0	0.00

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 3.1

SHARE OF GOOD VALUE

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	TOTAL	102,833,231.60	100.0	377,055,182.52
1	JANUARY	102,833,231.60	100.0	0.00
2	FEBRUARY	0.00	0.0	0.00
3	MARCH	0.00	0.0	0.00
4	APRIL	0.00	0.0	377,055,182.52
5	MAY	0.00	0.0	0.00
6	JUNE	0.00	0.0	0.00
7	JULY	0.00	0.0	0.00
8	AUGUST	0.00	0.0	0.00
9	SEPTEMBER	0.00	0.0	0.00
10	OCTOBER	0.00	0.0	0.00
11	NOVEMBER	0.00	0.0	0.00
12	DECEMBER	0.00	0.0	0.00

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 3.1

SHARE OF NON OIL/SOLID MINERALS

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	TOTAL	547,235,117.32	100.0	63,817,869.82
1	JANUARY	0.00	0.0	0.00
2	FEBRUARY	128,427,280.35	23.5	0.00
3	MARCH	0.00	0.0	0.00
4	APRIL	0.00	0.0	0.00
5	MAY	64,210,486.64	11.7	0.00
6	JUNE	0.00	0.0	0.00
7	JULY	0.00	0.0	0.00
8	AUGUST	0.00	0.0	0.00
9	SEPTEMBER	0.00	0.0	0.00
10	OCTOBER	354,597,350.33	64.8	0.00
11	NOVEMBER	0.00	0.0	63,817,869.82
12	DECEMBER	0.00	0.0	0.00

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 3.1

REFUND OF AIRPORT PROJECT/ECA LOAN/BUDGET SUPPORT FACILITY

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	TOTAL	242,539,775.00	100.0	4,966,737,685.77
1	JANUARY	0.00	0.0	0.00
2	FEBRUARY	0.00	0.0	0.00
3	MARCH	0.00	205.7	0.00
4	APRIL	0.00	0.0	0.00
5	MAY	0.00	0.0	0.00
6	JUNE	152,567,179.41	62.9	0.00
7	JULY	89,972,595.59	37.1	0.00
8	AUGUST	0.00	205.7	0.00
9	SEPTEMBER	0.00	0.0	4,966,737,685.77
10	OCTOBER	0.00	0.0	0.00
11	NOVEMEBER	0.00	0.0	0.00
12	DECEMBER	0.00	0.0	0.00

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 3.1

ETZ/FGN INTERVENTION REFUND

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	TOTAL	1,538,576,901.62	100.0	4,268,649,965.68
1	JANUARY	0.00	0.0	0.00
2	FEBRUARY	0.00	0.0	0.00
3	MARCH	0.00	0.0	0.00
4	APRIL	0.00	0.0	0.00
5	MAY	0.00	0.0	1,280,073,040.39
6	JUNE	0.00	0.0	0.00
7	JULY	393,779,055.93	25.6	0.00
8	AUGUST	0.00	0.0	0.00
9	SEPTEMBER	0.00	0.0	0.00
10	OCTOBER	0.00	0.0	2,988,576,925.29
11	NOVEMEBER	493,599,511.66	32.1	0.00
12	DECEMBER	651,198,334.03	42.3	0.00

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 3.1

Payee Refund from Federal Government Agencies in Jigawa

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	TOTAL	997,668,509.65	100.0	4,879,007,593.49
1	JANUARY	0.00	0.0	0.00
2	FEBRUARY	0.00	0.0	0.00
3	MARCH	498,834,254.83	50.0	0.00
4	APRIL	0.00	0.0	0.00
5	MAY	0.00	0.0	0.00
6	JUNE	0.00	0.0	0.00
7	JULY	0.00	0.0	0.00
8	AUGUST	498,834,254.82	50.0	0.00
9	SEPTEMBER	0.00	0.0	0.00
10	OCTOBER	0.00	0.0	4,879,007,593.49
11	NOVEMBER	0.00	0.0	0.00
12	DECEMBER	0.00	0.0	0.00

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 1.1

DETAILS OF STATUTORY REVENUE ALLOCATION

S/N	MONTH	DEDUCTIONS											
		EXCESS BANK CHARGES	EXCHANGE GAIN	FOREX EQUILIZATION	PAYE REFUND	NONE OIL REVENUE	EXCESS OIL REVENUE	SHARE OF SOLID MINERALS	SHARE OF GOOD VALUE CONSIDERATION	REFUND OF BUDGET SUPPORT	CBN DISTRIBUTION	REFUND OF ECA CONCESSIONAL LOAN	FGN INTERVENTION FUND
1	JANUARY		8,274,322.88						102,833,231.60				
2	FEBRUARY	5,193,487.60	7,266,101.20			128,427,280.35							
3	MARCH		5,243,227.54	104,195,990.53	498,834,254.83								
4	APRIL		445,462,503.46										
5	MAY	8,842,114.91	188,891,479.79				819,238,078.39	64,210,486.64					
6	JUNE	7,989,213.20	197,369,725.85							152,567,179.41		89,972,595.59	
7	JULY		307,778,736.76								393,779,055.93		
8	AUGUST				498,834,254.82								
9	SEPTEMBER												
10	OCTOBER			271,082,380.67		354,597,350.33							493,599,511.66
11	NOVEMBER	7,890,436.67		50,681,808.81									651,198,334.03
12	DECEMBER			53,936,321.38									
	TOTAL	29,915,252.38	1,160,286,097.48	479,896,501.39	997,668,509.65	483,024,630.68	819,238,078.39	64,210,486.64	102,833,231.60	152,567,179.41	393,779,055.93	89,972,595.59	1,144,797,845.69

JIGAWA STATE FINANCIAL REPORT, 2020
Notes to Financial Statement No. 4
STATEMENT OF INTERNALLY GENERATED REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2019 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2018 N
	CONSOLIDATED	37,392,920,000	12,737,920,000	37,392,920,000	13,643,162,690.30	7.11	905,242,690.30	8,536,371,114.59
1201	TAX REVENUE	2,724,900,000	2,724,900,000	2,724,900,000	4,670,202,226.69	71.39	1,945,302,226.69	2,559,710,768.91
120101	Independent Revenue	2,703,300,000	2,703,300,000	2,703,300,000	4,652,305,261.65	72.10	1,949,005,261.65	2,529,027,772.71
120104	Withholding Tax -General	7,500,000	7,500,000	7,500,000	2,822,829.72	(62.36)	(4,677,170.28)	5,554,791.35
120105	Direct Assessment -General	10,000,000	10,000,000	10,000,000	14,859,135.32	48.59	4,859,135.32	14,068,204.85
120106	Other Taxes	4,100,000	4,100,000	4,100,000	215,000.00	(94.76)	(3,885,000.00)	11,060,000.00
1202	NON-TAX REVENUE	34,668,020,000.00	10,013,020,000.00	34,668,020,000.00	8,972,960,463.61	(10.39)	(1,040,059,536.39)	5,976,660,345.68
120201	Licenses General	42,550,000	42,550,000	42,550,000	29,982,500.00	(29.54)	(12,567,500.00)	30,100,400.00
120204	Fees -General	1,240,790,000	1,240,790,000	1,240,790,000	1,680,735,959.52	35.46	439,945,959.52	1,116,796,875.04
120205	Fines- General	8,100,000	8,100,000	8,100,000	9,119,826.00	12.59	1,019,826.00	9,591,290.06
120206	Sales -General	1,875,090,000	1,875,090,000	1,875,090,000	1,809,596,158.85	(3.49)	(65,493,841.15)	368,642,397.08
120207	Earnings	286,750,000	286,750,000	286,750,000	254,665,985.63	(11.19)	(32,084,014.37)	62,456,605.40
120208	Rent On Government Buildings -General	36,320,000	36,320,000	36,320,000	39,092,557.26	7.63	2,772,557.26	16,411,773.08
120209	Rent On Land & Others - General	30,000,000	30,000,000	30,000,000	49,587,854.23	65.29	19,587,854.23	60,790,524.97
120210	Repayment & Refund [Loans and Advances] -General	2,927,380,000	2,927,380,000	2,927,380,000	1,098,746,392.36	(62.47)	(1,828,633,607.64)	1,019,609,163.57
120212	Interest Earned -General	350,000,000	350,000,000	350,000,000	509,874,563.54	45.68	159,874,563.54	607,557,059.04
120213	Reimbursements - General	27,871,040,000	3,216,040,000	27,871,040,000	3,491,558,666.22	8.57	275,518,666.22	2,684,704,257.44

JIGAWA STATE FINANCIAL REPORT, 2020
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE No. 4A -TAX REVENUE

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	APPROVED BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED		2,703,300,000.00	2,703,300,000.00	2,703,300,000.00	4,670,202,226.69	72.76	1,966,902,226.69	2,559,710,768.91
120101	Independent Revenue		2,681,700,000.00	2,681,700,000.00	2,681,700,000.00	4,652,305,261.65	73.48	1,970,605,261.65	2,529,027,772.71
12010101	Pay-as-you-earn (Public Sector)	Board of Internal Revenue	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	4,190,670,900.02	109.53	2,190,670,900.02	1,949,691,631.43
12010104	Stamp Duties And Penalties	Board of Internal Revenue	600,000.00	600,000.00	600,000.00	350,900.00	(41.52)	(249,100.00)	185,054.00
12010109	Other Services Taxes	Ministry of Works & Transport	41,100,000.00	41,100,000.00	41,100,000.00		(100.00)	(41,100,000.00)	1,180,000.00
12010112	Pay-as-you-earn (Non-Public Sector)	Board of Internal Revenue	450,000,000.00	450,000,000.00	450,000,000.00	352,801,337.14	(21.60)	(97,198,662.86)	388,238,233.86
12010113	Withholding Tax On Bank Deposit	Board of Internal Revenue	60,000,000.00	60,000,000.00	60,000,000.00	32,482,554.88	(45.86)	(27,517,445.12)	58,473,707.85
12010114	Withholding Tax On Non-limited Liability Company/Contractors	Board of Internal Revenue	130,000,000.00	130,000,000.00	130,000,000.00	75,999,569.61	(41.54)	(54,000,430.39)	131,259,145.57
120104	Withholding Tax -General		7,500,000.00	7,500,000.00	7,500,000.00	2,822,829.72	(62.36)	(4,677,170.28)	5,554,791.35
12010401	Withholding Tax On Dividends	Board of Internal Revenue	2,500,000.00	2,500,000.00	2,500,000.00	897,129.72	(64.11)	(1,602,870.28)	2,091,878.50
12010402	Withholding Tax On Rents	Board of Internal Revenue	5,000,000.00	5,000,000.00	5,000,000.00	1,925,700.00	(61.49)	(3,074,300.00)	3,462,912.85
120105	Direct Assessment		10,000,000.00	10,000,000.00	10,000,000.00	14,859,135.32	48.59	4,859,135.32	14,068,204.85
12010501	Direct Assessment Tax	Board of Internal Revenue	10,000,000.00	10,000,000.00	10,000,000.00	14,859,135.32	48.59	4,859,135.32	14,068,204.85
120106	Other Taxes		4,100,000.00	4,100,000.00	4,100,000.00	215,000.00	(94.76)	(3,885,000.00)	11,060,000.00
12010601	Property Tax	Ministry of Land, Housing, Urban & Regional Planning Development	1,100,000.00	1,100,000.00	1,100,000.00	135,000.00	(87.73)	(965,000.00)	-
12010603	Development Levy	Ministry of Land, Housing, Urban & Regional Planning Development	3,000,000.00	3,000,000.00	3,000,000.00	80,000.00	(97.33)	(2,920,000.00)	11,060,000.00

JIGAWA STATE FINANCIAL REPORT, 2020
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 4B LICENSES GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	APPROVED BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
120201	12945000		42,550,000	42,550,000	42,550,000	29,982,500.00	(29.54)	(12,567,500.00)	30,100,400.00
12020109	Registration of voluntary Organisations	Ministry of Commerce, Industry and Co-operatives	200,000	200,000	200,000	1,759,200.00	779.60	1,559,200.00	180,000.00
12020109	Registration of voluntary Organisations	MINISTRY of Women Affairs & Social Development	0.00	0.00	0.00		#DIV/0!	-	15,000.00
12020109	Registration of voluntary Organisations	Ministry of Information, Youth, Sports and Culture	50,000	50,000	50,000	6,000.00	(88.00)	(44,000.00)	60,000.00
12020109	Registration of voluntary Organisations	Ministry For Local Government	300,000	300,000	300,000		(100.00)	(300,000.00)	0.00
12020119	Fishing Permit	Ministry of Agriculture & Natural Resources	50,000	50,000	50,000	99,300.00	98.60	49,300.00	0.00
12020130	Cinematography Licenses	Ministry of Information, Youth, Sports and Culture	0.00	0.00	0.00		0.00	0.00	0.00
12020132	Motor Vehicle License	Board of Internal Revenue	18,000,000	18,000,000	18,000,000	12,945,000.00	(28.08)	(5,055,000.00)	16,222,000.00
12020133	Drivers' Licenses	Board of Internal Revenue	15,000,000	15,000,000	15,000,000	9,484,000.00	(36.77)	(5,516,000.00)	11,448,000.00
12020100	Driving Test Certificate	NA	0.00	0.00	0.00		0.00	0.00	0.00
12020135	Private Schools Licenses	Ministry of Education Science & Technology	600,000	600,000	600,000	810,000.00	35.00	210,000.00	830,000.00
12020137	Trade Permit Licenses	Ministry of Commerce, Industry and Co-operatives	800,000	800,000	800,000	176,000.00	0.00	0.00	10,000.00
12020141	Hides & Skins Buyers Licenses	Ministry of Agriculture & Natural Resources	100,000	100,000	100,000	33,000.00	(67.00)	(67,000.00)	187,000.00
12020144	Animals Import Permit	Ministry of Agriculture & Natural Resources	50,000	50,000	50,000	22,000.00	(56.00)	(28,000.00)	0.00
12020145	License Renewal of Private Hospitals/Clinics	Ministry of Health	250,000	250,000	250,000	3,950,000.00	1,480.00	3,700,000.00	0.00
12020146	Fire Safety Licenses	Fire Service Directorate	1,000,000	1,000,000	1,000,000	637,000.00	(36.30)	(363,000.00)	405,000.00
12020147	Licenses Of Hotels and Restaurants	Ministry of Commerce, Industry and Co-operatives	100,000	100,000	100,000	26,000.00	(74.00)	(74,000.00)	0.00
12020149	Communication Equipment Installation Permit	Board of Internal Revenue	5,000,000	5,000,000	5,000,000		(100.00)	(5,000,000.00)	0.00
12020150	Hides & Skin Export Permit Licenses	Ministry of Agriculture & Natural Resources	0.00	0.00	0.00		0.00	0.00	0.00
12020154	Inspection Fees Stores	Ministry of Agriculture & Natural Resources	50,000	50,000	50,000	35,000.00	(30.00)	(15,000.00)	0.00
12020154	Inspection Fees Stores	Jigawa State Environmental Protection Authority [JISEPA]	1,000,000	1,000,000	1,000,000		(100.00)	(1,000,000.00)	743,400.00

JIGAWA STATE FINANCIAL REPORT, 2020
STATEMENT OF INTERNALLY GENERATED REVENUE

NOTE NO. 4C FEES GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	APPROVED BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
120204	Fees -General		1,240,790,000	1,240,790,000	1,240,790,000	1,680,735,959.52	35.46	439,945,959.52	1,116,879,876.04
12020401	Court Fees	Sharia Court of Appeal					0.00	0.00	0.00
12020402	Miscellaneous Road Traffic Regulation Fees	Board of Internal Revenue	200,000	200,000	200,000		(100.00)	(200,000.00)	0.00
12020403	Earnings from Contract/Programme	Jigawa State Agricultural Research Institute					0.00	0.00	0.00
12020415	Trade Testing Fees	Ministry of Works & Transport	100,000	100,000	100,000	385,300.00	285.30	285,300.00	149,400.00
12020417	Contract Registration Fees	Due Process & Projects Monitoring Bureau	1,500,000	1,500,000	1,500,000	1,581,500.00	5.43	81,500.00	157,500.00
12020420	Pilgrims Welfare Fees	Pilgrims Welfare Board	5,000,000	5,000,000	5,000,000		(100.00)	(5,000,000.00)	222,297.40
12020426	Court Surmmons Fees	High Court of Justice	800,000	800,000	800,000	1,083,562.00	35.45	283,562.00	3,633,541.31
12020426	Court Surmmons Fees	Sharia Court of Appeal	5,000,000	5,000,000	5,000,000	3,951,562.00	(20.97)	(1,048,438.00)	0.00
12020427	Tender Fees	Government House	100,000	100,000	100,000	3,510,000.00	3,410.00	3,410,000.00	0.00
12020427	Tender Fees	Administration & Finance Directorate	500,000	500,000	500,000	17,000,000.00	3,300.00	16,500,000.00	0.00
12020427	Tender Fees	Council Affairs Directorate	18,000,000	18,000,000	18,000,000	19,139,500.00	6.33	1,139,500.00	13,235,412.25
12020427	Tender Fees	Office of the Head of Civil Service	50,000	50,000	50,000		0.00	0.00	50,000.00
12020427	Tender Fees	Manpower Development Institute	500,000	500,000	500,000		(100.00)	(500,000.00)	0.00
12020427	Tender Fees	Office of the Auditor General	50,000	50,000	50,000		(100.00)	(50,000.00)	0.00
12020427	Tender Fees	Ministry of Agriculture & Natural Resources	50,000	50,000	50,000		(100.00)	(50,000.00)	0.00
12020427	Tender Fees	Ministry of Commerce, Industry and Co-operatives	500,000	500,000	500,000		(100.00)	(500,000.00)	0.00
12020427	Tender Fees	Mineral Resources Development Agency	50,000	50,000	50,000	100,000.00	100.00	50,000.00	0.00
12020427	Tender Fees	Directorate of Economic Empowerment	3,000,000	3,000,000	3,000,000	2,144,500.00	(28.52)	(855,500.00)	75,354,000.00
12020427	Tender Fees	Ministry of Works & Transport	10,000,000	10,000,000	10,000,000	10,693,300.00	6.93	693,300.00	1,697,100.00
12020427	Tender Fees	Rural Electricity Board	400,000	400,000	400,000		(100.00)	(400,000.00)	0.00

12020427	Tender Fees	Ministry of Water Resources	200,000	200,000	200,000	182,000.00	(9.00)	(18,000.00)	0.00
12020427	Tender Fees	Rural Water Supply 7 Sanitation Agency	6,000,000	6,000,000	6,000,000	7,215,972.58	20.27	1,215,972.58	0.00
12020427	Tender Fees	Small Town Water Supply Agency	1,500,000	1,500,000	1,500,000	1,600,000.00	6.67	100,000.00	0.00
12020427	Tender Fees	Ministry of Land, Housing, Urban & Regional Planning Development					#DIV/0!	-	0.00
12020427	Tender Fees	Dutse Capital Development Agency	2,000,000	2,000,000	2,000,000		(100.00)	(2,000,000.00)	0.00
12020427	Tender Fees	High Court of Justice	200,000	200,000	200,000	200,000.00	-	-	0.00
12020427	Tender Fees	Sharia Court of Appeal	500,000	500,000	500,000	80,000.00	(84.00)	(420,000.00)	0.00
12020427	Tender Fees	MINISTRY of Women Affairs & Social Development					#DIV/0!	-	0.00
12020427	Tender Fees	Ministry of Education Science & Technology	3,500,000	3,500,000	3,500,000	900,000.00	(74.29)	(2,600,000.00)	2,590,000.00
12020427	Tender Fees	State Universal Basic Education Board	25,000,000	25,000,000	25,000,000	13,796,000.00	(44.82)	(11,204,000.00)	0.00
12020427	Tender Fees	Library Board					0.00		0.00
12020427	Tender Fees	Agency for Mass Education	100,000	100,000	100,000		(100.00)	(100,000.00)	0.00
12020427	Tender Fees	Nomadic Education Agency	2,000,000	2,000,000	2,000,000		(100.00)	(2,000,000.00)	0.00
12020427	Tender Fees	Jigawa State Polytechnic	2,000,000	2,000,000	2,000,000	836,000.00	(58.20)	(1,164,000.00)	1,100,300.00
12020427	Tender Fees	Bilyaminu Usman Polytechnic Hadejia	1,500,000	1,500,000	1,500,000	1,565,500.00	4.37	65,500.00	0.00
12020427	Tender Fees	Jigawa State College of Education	1,000,000	1,000,000	1,000,000	810,000.00	(19.00)	(190,000.00)	118,710.00
12020427	Tender Fees	Sule Lamido University, K/Hausa	900,000	900,000	900,000	810,000.00	(10.00)	(90,000.00)	1,265,000.00
12020427	Tender Fees	Science & Technical Education Board	800,000	800,000	800,000		(100.00)	(800,000.00)	0.00
12020427	Tender Fees	Jigawa State College of Islamic Legal Studies	300,000	300,000	300,000		(100.00)	(300,000.00)	0.00
12020427	Tender Fees	Institute of Information Technology				3,340,450.00	#DIV/0!	3,340,450.00	255,000.00
12020427	Tender Fees	Islamic Education Board	250,000	250,000	250,000		(100.00)	(250,000.00)	0.00
12020427	Tender Fees	Ministry of Health	4,500,000	4,500,000	4,500,000		(100.00)	(4,500,000.00)	114,000.00
12020427	Tender Fees	Primary Health Care Development Agency					#DIV/0!	-	0.00
12020427	Tender Fees	Ministry of Information, Youth, Sports and Culture	200,000	200,000	200,000		(100.00)	(200,000.00)	0.00

12020427	Tender Fees	Ministry of Environment	500,000	500,000	500,000	99,000.00	(80.20)	(401,000.00)	198,000.00
12020427	Tender Fees	Jigawa State Environmental Protection Authority [JISEPA]	200,000	200,000	200,000		(100.00)	(200,000.00)	0.00
12020427	Tender Fees	Ministry For Local Government	200,000	200,000	200,000		(100.00)	(200,000.00)	0.00
12020432	Pharmaceeutil Inspection Fees	Ministry of Health	800,000	800,000	800,000		(100.00)	(800,000.00)	880,000.00
12020438	Survey/Planning/Building Fees	Ministry of Land, Housing, Urban & Regional Planning Development	3,000,000	3,000,000	3,000,000	3,929,948.13	31.00	929,948.13	2,261,116.70
12020441	Laboratory Fees	Jigawa State Agricultural Research Institute	50,000	50,000	50,000		(100.00)	(50,000.00)	0.00
12020441	Laboratory Fees	Ministry of Works & Transport					#DIV/0!	-	0.00
12020441	Laboratory Fees	Babura General Hospital	1,500,000	1,500,000	1,500,000	3,349,365.00	123.29	1,849,365.00	2,667,753.00
12020441	Laboratory Fees	Birnin kudu General Hospital	3,400,000	3,400,000	3,400,000	17,153,713.00	404.52	13,753,713.00	4,555,700.00
12020441	Laboratory Fees	Birniwa General Hospital	2,800,000	2,800,000	2,800,000	11,364,870.00	305.89	8,564,870.00	3,115,085.00
12020441	Laboratory Fees	Dutse General Hospital	11,000,000	11,000,000	11,000,000	13,029,761.35	18.45	2,029,761.35	4,004,519.50
12020441	Laboratory Fees	Gumel General Hospital	4,500,000	4,500,000	4,500,000	5,342,325.00	18.72	842,325.00	3,539,430.00
12020441	Laboratory Fees	Gwaram General Hospital	2,000,000	2,000,000	2,000,000	7,265,146.00	263.26	5,265,146.00	6,214,060.00
12020441	Laboratory Fees	Hadejia General Hospital	5,000,000	5,000,000	5,000,000	10,048,634.00	100.97	5,048,634.00	11,035,911.28
12020441	Laboratory Fees	Hadejia Tuberculosis and Leprosy Hospital	1,500,000	1,500,000	1,500,000		(100.00)	(1,500,000.00)	0.00
12020441	Laboratory Fees	Jahun General Hospital	3,400,000	3,400,000	3,400,000	6,551,347.00	92.69	3,151,347.00	3,687,555.00
12020441	Laboratory Fees	Kafin Hausa[Bulangu] Cottage Hospital	2,800,000	2,800,000	2,800,000	5,834,830.00	108.39	3,034,830.00	1,501,750.00
12020441	Laboratory Fees	Kafin Hausa General Hospital	1,250,000	1,250,000	1,250,000	5,417,595.00	333.41	4,167,595.00	2,252,978.00
12020441	Laboratory Fees	Kazaure General Hospital	2,500,000	2,500,000	2,500,000	13,990,729.14	459.63	11,490,729.14	9,225,040.00
12020441	Laboratory Fees	Ringim General Hospital	1,500,000	1,500,000	1,500,000	7,932,100.00	428.81	6,432,100.00	6,214,060.00
12020445	Change of Ownership Fees	Jigawa State Housing Authority	700,000	700,000	700,000		(100.00)	(700,000.00)	0.00
12020446	Agricultural/Veterinary Services Fees	Ministry of Agriculture & Natural Resources	200,000	200,000	200,000	39,029,235.81	19,414.62	38,829,235.81	0.00
12020447	Land Use Fees	Ministry of Agriculture & Natural Resources	700,000	700,000	700,000		(100.00)	(700,000.00)	0.00

12020447	Land Use Fees	Ministry of Land, Housing, Urban & Regional Planning Development					0.00	0.00	0.00
12020447	Land Use Fees	Urban Development Board	4,000,000	4,000,000	4,000,000	4,400,000.00	10.00	400,000.00	5,700,000.00
12020448	Development Levies	Mineral Resources Development Agency	500,000	500,000	500,000	720,000.00	44.00	220,000.00	
12020448	Development Levies	Jigawa State Housing Authority	400,000	400,000	400,000	1,079,770.00	169.94	679,770.00	350,600.00
12020448	Development Levies	Urban Development Board	7,500,000	7,500,000	7,500,000	12,052,000.00	60.69	4,552,000.00	8,700,000.00
12020448	Development Levies	Dutse Capital Development Agency	1,000,000	1,000,000	1,000,000	2,582,976.00	158.30	1,582,976.00	0.00
12020449	Business/Trade Operating Fees	Ministry of Commerce, Industry and Co-operatives	1,500,000	1,500,000	1,500,000	324,000.00	(78.40)	(1,176,000.00)	1,203,000.00
12020449	Business/Trade Operating Fees	Sule Lamido University, K/Hausa	1,000,000	1,000,000	1,000,000	1,556,950.00	55.70	556,950.00	1,130,933.00
12020452	School/Tuition/Examination Fees	Jigawa State College of Education	105,000,000	105,000,000	105,000,000	117,514,522.20	11.92	12,514,522.20	37,962,200.00
12020452	School/Tuition/Examination Fees	Sule Lamido University, K/Hausa	6,250,000	6,250,000	6,250,000	13,204,700.00	111.28	6,954,700.00	1,745,000.00
12020452	School/Tuition/Examination Fees	Jigawa State College of Islamic Legal Studies	92,500,000	92,500,000	92,500,000	128,064,418.40	38.45	35,564,418.40	80,308,904.50
12020452	School/Tuition/Examination Fees	Institute of Information Technology	85,000,000	85,000,000	85,000,000	33,948,957.00	(60.06)	(51,051,043.00)	60,134,828.00
12020452	School/Tuition/Examination Fees	Scholl of Health Technology	22,000,000	22,000,000	22,000,000	16,072,122.50	(26.94)	(5,927,877.50)	20,455,695.00
12020453	Application Fees	Civil Service Commission	200,000	200,000	200,000	100,500.00	(49.75)	(99,500.00)	177,500.00
12020453	Application Fees	State Universal Basic Education Board	850,000	850,000	850,000	3,600,000.00	323.53	2,750,000.00	0.00
12020453	Application Fees	Jigawa State Polytechnic	9,000,000	9,000,000	9,000,000	7,215,452.00	(19.83)	(1,784,548.00)	6,149,196.67
12020453	Application Fees	Science & Technical Education Board	100,000	100,000	100,000		(100.00)	(100,000.00)	0.00
12020453	Application Fees	Jigawa State College of Islamic Legal Studies	7,200,000	7,200,000	7,200,000	7,225,950.00	0.36	25,950.00	13,329,505.00
12020455	School/Tuition/Examination Fees-Postgraduate	Jigawa State College of Education					#DIV/0!	-	8,946,580.00
12020455	School/Tuition/Examination Fees-Postgraduate	Sule Lamido University, K/Hausa	100,000	100,000	100,000	7,138,145.00	7,038.15	7,038,145.00	107,668,892.00
12020455	School/Tuition/Examination Fees-Postgraduate	Dutse Model/Capital School	102,000,000	102,000,000	102,000,000	95,794,907.94	(6.08)	(6,205,092.06)	97,990,848.21
12020455	School/Tuition/Examination Fees-Postgraduate	Institute of Information Technology	60,000,000	60,000,000	60,000,000	51,641,750.00	(13.93)	(8,358,250.00)	38,110,930.63

12020455	School/Tuition/Examination/Examination Fees-Postgraduate	Ministry of Health	50,000	50,000	50,000		(100.00)	(50,000.00)	0.00
12020455	School/Tuition/Examination/Examination Fees-Postgraduate	School of Nursing Birnin Kudu	5,000,000	5,000,000	5,000,000	5,373,750.00	7.48	373,750.00	23,158,605.00
12020455	School/Tuition/Examination/Examination Fees-Postgraduate	School of Nursing Hadejia					0.00	0.00	5,347,084.00
12020456	School/Tuition/Registration/Examination Fees	Ministry of Education Science & Technology					0.00	0.00	0.00
12020456	School/Tuition/Registration/Examination Fees	Jigawa State Polytechnic	89,000,000	89,000,000	89,000,000	94,964,626.36	6.70	5,964,626.36	81,010,503.33
12020456	School/Tuition/Registration/Examination Fees	Bilyaminu Usman Polytechnic Hadejia	52,000,000	52,000,000	52,000,000	48,419,649.50	(6.89)	(3,580,350.50)	17,150,460.50
12020456	School/Tuition/Registration/Examination Fees	School of Widwifery Birnin kudu	13,000,000	13,000,000	13,000,000		(100.00)	(13,000,000.00)	20,353,526.20
12020462	Publication Fees	Ministry of Land, Housing, Urban & Regional Planning Development	1,000,000	1,000,000	1,000,000	992,000.00	(0.80)	(8,000.00)	856,200.00
12020460	Building plan approval fees	Ministry of Land, Housing, Urban & Regional Planning Development					#DIV/0!	-	168,000.00
12020461	Title transfer fees	Ministry of Land, Housing, Urban & Regional Planning Development				10,000.00	#DIV/0!	10,000.00	1,420,000.00
12020463	Hospital Services Charges	Jahun General Hospital	550,000	550,000	550,000	14,832,621.39	2,596.84	14,282,621.39	285,300.00
12020464	Hospital Services Charges	Babura General Hospital	500,000	500,000	500,000	2,075,850.00	315.17	1,575,850.00	1,325,429.00
12020464	Hospital Services Charges	Birnin kudu General Hospital	2,400,000	2,400,000	2,400,000	5,030,800.00	109.62	2,630,800.00	
12020464	Hospital Services Charges	Birniwa General Hospital	1,000,000	1,000,000	1,000,000	4,076,250.00	307.63	3,076,250.00	300,450.00
12020464	Hospital Services Charges	Dutse General Hospital	4,000,000	4,000,000	4,000,000	32,962,001.40	724.05	28,962,001.40	4,156,168.00
12020464	Hospital Services Charges	Gumel General Hospital	2,000,000	2,000,000	2,000,000	6,740,170.00	237.01	4,740,170.00	0.00
12020464	Hospital Services Charges	Gwaram General Hospital	1,500,000	1,500,000	1,500,000	1,941,355.00	29.42	441,355.00	4,317,020.00
12020464	Hospital Services Charges	Hadejia General Hospital	2,490,000	2,490,000	2,490,000	3,353,126.00	34.66	863,126.00	4,811,720.00
12020464	Hospital Services Charges	Hadejia Tuberculosis and Leprosy Hospital					0.00	0.00	0.00
12020464	Hospital Services Charges	Jahun General Hospital	1,200,000	1,200,000	1,200,000	44,409,483.00	3,600.79	43,209,483.00	8,459,890.00
12020464	Hospital Services Charges	Kafin Hausa[Bulangu] Cottage Hospital	1,300,000	1,300,000	1,300,000	1,158,730.00	(10.87)	(141,270.00)	1,888,300.00
12020464	Hospital Services Charges	Kafin Hausa General Hospital	1,000,000	1,000,000	1,000,000	1,809,600.00	80.96	809,600.00	886,690.00

12020464	Hospital Services Charges	Kazaure General Hospital	2,500,000	2,500,000	2,500,000	12,003,714.37	380.15	9,503,714.37	3,145,206.00
12020464	Hospital Services Charges	Kazaure Psychiatric Hospital	1,000,000	1,000,000	1,000,000		(100.00)	(1,000,000.00)	50,600.00
12020464	Hospital Services Charges	Ringim General Hospital	2,200,000	2,200,000	2,200,000	5,714,830.00	159.77	3,514,830.00	11,073,830.00
12020467	Training Fees	Manpower Development Institute	10,000,000	10,000,000	10,000,000	39,452,680.42	294.53	29,452,680.42	0.00
12020467	Training Fees	Bilyaminu Usman Polytechnic Hadejia					0.00	0.00	0.00
12020469	Vaccination Charges	Ministry of Agriculture & Natural Resources					0.00	0.00	0.00
12020469	Vaccination Charges	Farmers & Herdsmen Board	600,000	600,000	600,000		(100.00)	(600,000.00)	0.00
12020470	Hide and Skin Inspection	Ministry of Agriculture & Natural Resources	50,000	50,000	50,000		(100.00)	(50,000.00)	0.00
12020471	Private Schools Registration	Ministry of Education Science & Technology	200,000	200,000	200,000	50,000.00	(75.00)	(150,000.00)	830,000.00
12020472	Certificates of Road Worthiness	Ministry of Works & Transport	4,000,000	4,000,000	4,000,000	550,000.00	(86.25)	(3,450,000.00)	1,150,000.00
12020473	Non Refundable Land Application Fees	Ministry of Land, Housing, Urban & Regional Planning Development	2,000,000	2,000,000	2,000,000	1,417,800.00	(29.11)	(582,200.00)	2,520,100.00
12020474	High Ways Fees	Ministry of Works & Transport					#DIV/0!	-	460,000.00
12020475	Heavy Duty Permit	Ministry of Works & Transport	2,000,000	2,000,000	2,000,000	580,000.00	(71.00)	(1,420,000.00)	0.00
12020476	Vehicles Inspection	Ministry of Works & Transport	100,000	100,000	100,000		(100.00)	(100,000.00)	0.00
12020477	Registration of Audit & Accounting Firms	Office of the Auditor General	500,000	500,000	500,000	180,000.00	(64.00)	(320,000.00)	360,000.00
12020479	Motor Vehicle/Taxi/Motorcycle Registration Fees	Board of Internal Revenue	1,500,000	1,500,000	1,500,000	470,000.00	(68.67)	(1,030,000.00)	220,000.00
12020479	Motor Vehicle/Taxi/Motorcycle Registration Fees	Ministry of Works & Transport					0.00	0.00	0.00
12020482	Women Co-operative Development Fees	MINISTRY of Women Affairs & Social Development					#DIV/0!	-	0.00
12020483	Certificate of Occupancy	Ministry of Land, Housing, Urban & Regional Planning Development	10,000,000	10,000,000	10,000,000	5,534,964.82	(44.65)	(4,465,035.18)	398,207.79
12020484	Registration of Private Medical Institutions	Ministry of Health	700,000	700,000	700,000		(100.00)	(700,000.00)	170,000.00
12020485	Consultancy Service Fees	Jigawa Agricultural Research Institute	200,000	200,000	200,000		(100.00)	(200,000.00)	0.00
12020485	Consultancy Service Fees	Bilyaminu Usman Polytechnic Hadejia	8,000,000	8,000,000	8,000,000	1,341,166.00	(83.24)	(6,658,834.00)	2,578,135.00
12020485	Consultancy Service Fees	Institute of Information Technology	15,000,000	15,000,000	15,000,000	6,605,930.00	(55.96)	(8,394,070.00)	811,150.00

12020487	Layout Designation Fees	Urban Development Board	3,500,000	3,500,000	3,500,000	8,600,000.00	145.71	5,100,000.00	3,200,000.00
12020491	Water Legalisation Fees	Small Town Water Supply Agency	7,500,000	7,500,000	7,500,000	5,114,500.00	(31.81)	(2,385,500.00)	0.00
12020492	Water Charges	Jigawa State Water Board	30,000,000	30,000,000	30,000,000	19,405,700.00	(35.31)	(10,594,300.00)	0.00
12020493	Auto-Mechanic Registration Fees	Board of Internal Revenue	200,000	200,000	200,000		(100.00)	(200,000.00)	17,934,614.50
12020494	Annual Communication Equipment Installation Fees	Board of Internal Revenue	5,000,000	5,000,000	5,000,000		(100.00)	(5,000,000.00)	83,000.00
12020494	Annual Communication Equipment Installation Fees	Urban Development Board				170,166,750.50	#DIV/0!	170,166,750.50	83,001.00
12020495	Passenger Manifest and Way Bill Charges	Board of Internal Revenue	2,000,000	2,000,000	2,000,000	1,090,000.00	(45.50)	(910,000.00)	808,000.00
12020497	Vetting of Contract Agreement	Ministry of Justice	300,000,000	300,000,000	300,000,000	388,807,043.71	29.60	88,807,043.71	243,748,853.27
12020498	Meat Inspection Fees	Ministry of Agriculture & Natural Resources					0.00	0.00	0.00
12020499	Slaughter Stock Fees	Ministry of Agriculture & Natural Resources	200,000	200,000	200,000		(100.00)	(200,000.00)	0.00

JIGAWA STATE FINANCIAL REPORT, 2020
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 4D FINES GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	APPROVED BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
120205	Fines -General		8,100,000	8,100,000	8,100,000	9,119,826.00	12.59	1,019,826.00	9,591,290.06
12020501	Fines/Penalties	Sule Lamido University, K/Hausa	100,000	100,000	100,000	19,700.00	80.30	80,300	218,010.00
12020502	Court Fines	High Court of Justice	8,000,000	8,000,000	8,000,000	9,100,126.00	(13.75)	(1,100,126)	9,373,280.06

JIGAWA STATE FINANCIAL REPORT, 2020
STATEMENT OF INTERNALLY GENERATED REVENUE

NOTE NO. 4E SALES GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	FINAL BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
120206	Sales -General		1,875,090,000.00	1,875,090,000.00	1,875,090,000.00	1,809,596,158.85	(3.49)	(65,493,841.15)	368,642,397.08
12020601	Sales of Journals & Publications	Budget & Economic Planning Directorate	50,000.00	50,000.00	50,000.00	50,000.00	-	-	56,000.00
12020601	Sales of Journals & Publications	Jigawa State College of Education					0.00	0.00	0.00
12020601	Sales of Journals & Publications	Sule Lamido University, K/Hausa	500,000.00	500,000.00	500,000.00	210,500.00	(172.71)	(289,500.00)	1,184,180.00
12020601	Sales of Journals & Publications	Ministry of Information, Youth, Sports and Culture					0.00	0.00	0.00
12020603	Sales Of Cards	Directorate of Salary and Pension Administration	30,000.00	30,000.00	30,000.00		(100.00)	(30,000.00)	0.00
12020603	Sales Of Cards	Sule Lamido University, K/Hausa					#DIV/0!	-	0.00
12020603	Sales Of Cards	Babura General Hospital	500,000.00	500,000.00	500,000.00	411,300.00	(17.74)	(88,700.00)	75,050.00
12020603	Sales Of Cards	Birnin kudu General Hospital	1,600,000.00	1,600,000.00	1,600,000.00	941,750.00	(41.14)	(658,250.00)	2,259,020.00
12020603	Sales Of Cards	Birniwa General Hospital	1,000,000.00	1,000,000.00	1,000,000.00	936,800.00	(6.32)	(63,200.00)	750,000.00
12020603	Sales Of Cards	Dutse General Hospital	5,000,000.00	5,000,000.00	5,000,000.00	1,824,090.00	(63.52)	(3,175,910.00)	1,337,035.00
12020603	Sales Of Cards	Gumel General Hospital	1,980,000.00	1,980,000.00	1,980,000.00	266,100.00	(86.56)	(1,713,900.00)	293,280.00
12020603	Sales Of Cards	Gwaram General Hospital	2,000,000.00	2,000,000.00	2,000,000.00	535,475.00	(73.23)	(1,464,525.00)	2,126,500.00
12020603	Sales Of Cards	Hadejia General Hospital	3,000,000.00	3,000,000.00	3,000,000.00	2,707,423.00	(9.75)	(292,577.00)	3,041,068.00
12020603	Sales Of Cards	Hadejia Tuberculousis and Leprosy Hospital	466,000.00	466,000.00	466,000.00		(100.00)	(466,000.00)	0.00
12020603	Sales Of Cards	Jahun General Hospital	1,760,000.00	1,760,000.00	1,760,000.00	884,300.00	(49.76)	(875,700.00)	1,063,530.00
12020603	Sales Of Cards	Kafin Hausa[Bulangu] Cottage Hospital	900,000.00	900,000.00	900,000.00	1,227,156.00	36.35	327,156.00	1,074,000.00
12020603	Sales Of Cards	Kafin Hausa General Hospital	750,000.00	750,000.00	750,000.00	527,615.00	(29.65)	(222,385.00)	190,860.00
12020603	Sales Of Cards	Kazaure General Hospital	1,000,000.00	1,000,000.00	1,000,000.00	526,501.12	(47.35)	(473,498.88)	5,212,139.00
12020603	Sales Of Cards	Kazaure Psychiatric Hospital	700,000.00	700,000.00	700,000.00		(100.00)	(700,000.00)	0.00
12020603	Sales Of Cards	Ringim General Hospital	800,000.00	800,000.00	800,000.00	616,587.00	(22.93)	(183,413.00)	1,141,820.00
12020603	Sales Of Cards	Rasheed Shekoni Specialist Hospital	7,000,000.00	7,000,000.00	7,000,000.00	22,159,800.00	216.57	15,159,800.00	0.00
12020604	Sales of Stores, Scraps, Unserviceable Items	Sule Lamido University, K/Hausa	100,000.00	100,000.00	100,000.00	1,532,625.00	(100.00)	(100,000.00)	243,000.00
12020608	Sale of Improved Agric-inputs [Seeds, Pesticides, ect.	Ministry of Agriculture & Natural Resources	10T	10T	10T		0.00	0.00	0.00

12020608	Sale of Improved Agric-inputs [Seeds, Pesticides, ect.	Jigawa State Agricultural Research Institute	350,000.00	350,000.00	350,000.00	215,000.00	(38.57)	(135,000.00)	0.00
12020608	Sale of Improved Agric-inputs [Seeds, Pesticides, ect.	Jigawa State Agricultural & Rural Development Authority					#DIV/0!	-	0.00
12020612	Proceeds from Sale of Drugs & Medications	Ministry of Health	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	1,441,787,220.29	(3.88)	(58,212,779.71)	
12020612	Proceeds from Sale of Drugs & Medications	Babura General Hospital	10,000,000.00	10,000,000.00	10,000,000.00	9,680,916.00	(3.19)	(319,084.00)	98,501,830.00
12020612	Proceeds from Sale of Drugs & Medications	Birnin kudu General Hospital	5,000,000.00	5,000,000.00	5,000,000.00	26,172,783.00	0.00	22,972,783.00	19,108,770.00
12020612	Proceeds from Sale of Drugs & Medications	Birniwa General Hospital	3,200,000.00	3,200,000.00	3,200,000.00	35,238,949.87	694.97	22,238,949.87	1,025,300.00
12020612	Proceeds from Sale of Drugs & Medications	Gumel General Hospital	13,000,000.00	13,000,000.00	13,000,000.00	31,793,346.00	225.33	29,293,346.00	24,808,061.00
12020612	Proceeds from Sale of Drugs & Medications	Gwaram General Hospital	2,500,000.00	2,500,000.00	2,500,000.00	20,868,733.00	(5.25)	(131,267.00)	8,355,430.00
12020612	Proceeds from Sale of Drugs & Medications	Hadejia General Hospital	21,000,000.00	21,000,000.00	21,000,000.00	14,761,036.59	(29.71)	(6,238,963.41)	15,598,214.08
12020612	Proceeds from Sale of Drugs & Medications	Hadejia Tuberculouosis and Leprosy Hospital	3,000,000.00	3,000,000.00	3,000,000.00		(100.00)	(3,000,000.00)	0.00
12020612	Proceeds from Sale of Drugs & Medications	Jahun General Hospital	14,000,000.00	14,000,000.00	14,000,000.00	26,364,393.00	88.32	12,364,393.00	20,740,183.00
12020612	Proceeds from Sale of Drugs & Medications	Kafin Hausa[Bulangu] Cottage Hospital	3,000,000.00	3,000,000.00	3,000,000.00	9,877,050.00	229.24	6,877,050.00	9,209,045.00
12020612	Proceeds from Sale of Drugs & Medications	Kafin Hausa General Hospital	4,000,000.00	4,000,000.00	4,000,000.00	12,047,575.00	201.19	8,047,575.00	0.00
12020612	Proceeds from Sale of Drugs & Medications	Kazaure General Hospital	12,000,000.00	12,000,000.00	12,000,000.00	18,462,931.35	53.86	6,462,931.35	18,873,886.00
12020612	Proceeds from Sale of Drugs & Medications	Kazaure Psychiatric Hospital	3,300,000.00	3,300,000.00	3,300,000.00		(100.00)	(3,300,000.00)	
12020612	Proceeds from Sale of Drugs & Medications	Ringim General Hospital	4,500,000.00	4,500,000.00	4,500,000.00	12,369,970.00	174.89	7,869,970.00	11,073,830.00
12020612	Proceeds from Sale of Drugs & Medications	Auyo Local Government PHCD Management Office					#DIV/0!	-	0.00
12020612	Proceeds from Sale of Drugs & Medications	Babura Local Government PHCD Management Office					#DIV/0!	-	0.00
12020612	Proceeds from Sale of Drugs & Medications	Birnin kudu Local Government PHCD Management Office					#DIV/0!	-	0.00
12020612	Proceeds from Sale of Drugs & Medications	Buji Local Government PHCD Management Office					#DIV/0!	-	0.00
12020612	Proceeds from Sale of Drugs & Medications	Kiyawa Local Government PHCD Management Office					#DIV/0!	-	0.00
12020612	Proceeds from Sale of Drugs & Medications	Malam Madori Local Government PHCD Management Office					#DIV/0!	-	0.00
12020614	Sales of Gvernment Buildings	Jigawa state Housing Authority	107,000,000.00	107,000,000.00	107,000,000.00	570,028.74	(99.47)	(106,429,971.26)	0.00
12020616	Sales of Application Forms	Establishment and Service Matters Directorate	300,000.00	300,000.00	300,000.00		(100.00)	(300,000.00)	0.00

12020616	Sales of Application Forms	Manpower Development and Training Directorate	500,000.00	500,000.00	500,000.00	133,500.00	(73.30)	(366,500.00)	151,000.00
12020616	Sales of Application Forms	Manpower Development Institute	50,000.00	50,000.00	50,000.00		(100.00)	(50,000.00)	745,000.00
12020616	Sales of Application Forms	Directorate of Local Government Audit					0.00	0.00	0.00
12020616	Sales of Application Forms	Civil Service Commission					0.00	0.00	0.00
12020616	Sales of Application Forms	Local Government Service Commission	1,000,000.00	1,000,000.00	1,000,000.00	750,000.00	(25.00)	(250,000.00)	0.00
12020616	Sales of Application Forms	State Independent Electoral Commission	11,200,000.00	11,200,000.00	11,200,000.00		(100.00)	(11,200,000.00)	75,900,000.00
12020616	Sales of Application Forms	Ministry of Finance and Economic Planning	12,704,000.00	12,704,000.00	12,704,000.00	3,363,139.57	(73.53)	(9,340,860.43)	4,621,969.00
12020616	Sales of Application Forms	Jigawa state Housing Authority	100,000.00	100,000.00	100,000.00	949,853.28	849.85	849,853.28	237,000.00
12020616	Sales of Application Forms	Judicial Service Commission	40,000.00	40,000.00	40,000.00	385,659.67	864.15	345,659.67	36,000.00
12020616	Sales of Application Forms	Ministry of Education Science & Technology	10T	10T	10T	20,000.00	0.00	0.00	0.00
12020616	Sales of Application Forms	Agency for Mass Education	250,000.00	250,000.00	250,000.00		(100.00)	(250,000.00)	0.00
12020616	Sales of Application Forms	Bilyaminu Usman Polytechnic Hadejia	5,000,000.00	5,000,000.00	5,000,000.00	2,632,475.00	(47.35)	(2,367,525.00)	1,228,955.00
12020616	Sales of Application Forms	Jigawa State College of Education	14,000,000.00	14,000,000.00	14,000,000.00	28,865,285.00	106.18	14,865,285.00	2,810,350.00
12020616	Sales of Application Forms	Sule Lamido University, K/Hausa	6,000,000.00	6,000,000.00	6,000,000.00	16,732,391.87	178.87	10,732,391.87	11,687,736.00
12020616	Sales of Application Forms	Jigawa State Scholarship Board	8,000,000.00	8,000,000.00	8,000,000.00	41,469,497.75	418.37	33,469,497.75	5,010,380.00
12020616	Sales of Application Forms	Dutse Model/Capital School	3,000,000.00	3,000,000.00	3,000,000.00	2,436,682.00	(18.78)	(563,318.00)	0.00
12020616	Sales of Application Forms	Admin and Finance	3,000,000.00	3,000,000.00	3,000,000.00		(100.00)	(3,000,000.00)	0.00
12020616	Sales of Application Forms	Institute of Information Technology	2,600,000.00	2,600,000.00	2,600,000.00	739,405.00	(71.56)	(1,860,595.00)	1,236,000.00
12020616	Sales of Application Forms	Islamic Education Board	290,000.00	290,000.00	290,000.00		(100.00)	(290,000.00)	0.00
12020616	Sales of Application Forms	School of Nursing Birnin Kudu	20,000,000.00	20,000,000.00	20,000,000.00	13,050,314.75	(34.75)	(6,949,685.25)	4,949,165.00
12020616	Sales of Application Forms	School of Widwifery Birnin kudu	5,520,000.00	5,520,000.00	5,520,000.00		(100.00)	(5,520,000.00)	6,125,180.00
12020616	Sales of Application Forms	School of Nursing Hadejia	2,000,000.00	2,000,000.00	2,000,000.00		(100.00)	(2,000,000.00)	
12020616	Sales of Application Forms	School of Health Technology	10T	10T	10T		#VALUE!	#VALUE!	6,095,166.00
12020616	Sales of Application Forms	Ministry of Information, Youth, Sports and Culture	10T	10T	10T		0.00	#VALUE!	50,000.00

12020616	Sales of Application Forms	History and culture Bureau	50,000.00	50,000.00	50,000.00		(100.00)	(50,000.00)	0.00
12020623	Advertisement	Ministry of Information, Youth, Sports and Culture	250,000.00	250,000.00	250,000.00	2,500,000.00	900.00	2,250,000.00	0.00
12020623	Advertisement	Jigawa State Television	12,000,000.00	12,000,000.00	12,000,000.00		(100.00)	(12,000,000.00)	0.00
12020623	Advertisement	Jigawa State Broadcasting Corporation [Radio]	30,000,000.00	30,000,000.00	30,000,000.00		(100.00)	(30,000,000.00)	0.00
12020624	Livestock Sales	Ministry of Agriculture & Natural Resources	200,000.00	200,000.00	200,000.00		(100.00)	(200,000.00)	0.00
12020624	Livestock Sales	Bilyaminu Usman Polytechnic Hadejia	2,000,000.00	2,000,000.00	2,000,000.00		(100.00)	(2,000,000.00)	416,465.00
12020626	Sales of Buffer Stored Grains	Ministry of Agriculture & Natural Resources	10T	10T	10T		#VALUE!	#VALUE!	0.00
12020626	Sales of Fertiliser	Ministry of Agriculture & Natural Resources	10T	10T	10T		0.00	0.00	0.00
12020630	Sale of Women Cetre Products and Hire of Equipments	MINISTRY of Women Affairs & Social Development					#DIV/0!	-	0.00
12020630	Sale of Women Cetre Products and Hire of Equipments	Agency for Mass Education	50,000.00	50,000.00	50,000.00		(100.00)	(50,000.00)	0.00

JIGAWA STATE FINANCIAL REPORT, 2020
STATEMENT OF INTERNALLY GENERATED REVENUE

NOTE NO. 4F EARNINGS GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	APPROVED BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
120207	Earnings -General		286,750,000	286,750,000	286,750,000	254,665,985.63	11.19	32,084,014.37	62,456,605.40
12020700	Dividend on Investment	Ministry of Finance and Economic Planning					#DIV/0!	-	0.00
12020703	Earning from Hire of Plants & Equipment	Ministry of Agriculture & Natural Resources	200,000	200,000	200,000		0.00	0.00	0.00
12020703	Earning from Hire of Plants & Equipment	Jigawa Road Maintenance Agency	4,000,000	4,000,000	4,000,000		100.00	4,000,000.00	0.00
12020703	Earning from Hire of Plants & Equipment	Bilyaminu Usman Polytechnic Hadejia	1,000,000	1,000,000	1,000,000		100.00	1,000,000.00	0.00
12020705	Earning from the use of Govt Halls	Ministry of Women Affairs & Social Development	250,000	250,000	250,000		100.00	250,000.00	0.00
12020707	Earning from Medical Services	Birnin kudu General Hospital	1,700,000	1,700,000	1,700,000	31,503,704.16	(1,753.16)	(29,803,704.16)	3,905,980
12020707	Earning from Medical Services	Gumel General Hospital	5,000,000	5,000,000	5,000,000	21,066,643.95	(321.33)	(16,066,643.95)	5,284,960
12020707	Earning from Medical Services	Hadejia General Hospital				25,829,614.77	#DIV/0!	(25,829,614.77)	13,211,152
12020707	Earning from Medical Services	Hadejia Tuberculosis and Leprosy Hospital	1,500,000	1,500,000	1,500,000		100.00	1,500,000.00	
12020707	Earning from Medical Services	Kafin Hausa General Hospital	2,000,000	2,000,000	2,000,000	3,464,888	(73.24)	(1,464,887.52)	0.00
12020707	Earning from Medical Services	Rasheed Shekoni Specialist Hospital	30,000,000	30,000,000	30,000,000	36,104,300	(20.35)	(6,104,300.00)	0.00
12020710	Earning from Guest Houses	Manpower Development Institute	33,450,000	33,450,000	33,450,000	22,648,960	32.29	10,801,040.00	0.00
12020710	Earning from Guest Houses	Sule Lamido University, K/Hausa	10,000,000	10,000,000	10,000,000	5,248,000.00	47.52	4,752,000.00	8,255,001
12020710	Earning from Guest Houses	Ministry of Information, Youth, Sports and Culture	300,000	300,000	300,000	10,000	96.67	290,000.00	0.00

12020713	Earnings from Library Services	Library Board	1,000,000	1,000,000	1,000,000	210,000.00	79.00	790,000.00	595,000
12020714	Earnings from ICT Services	Manpower Development Institute	4,000,000	4,000,000	4,000,000	41,912,500	(947.81)	(37,912,500.00)	0.00
12020714	Earnings from ICT Services	Bilyaminu Usman Polytechnic Hadejia	500,000	500,000	500,000		100.00	500,000.00	0.00
12020716	Earnings from Information Equipment	Ministry of Information, Youth, Sports and Culture	500,000	500,000	500,000	106,000.00	78.80	394,000.00	20,000
12020716	Earnings from Information Equipment	History and culture Bureau					#DIV/0!	-	0.00
12020717	Earnings from Shows & Exhibitions	Ministry of Agriculture & Natural Resources	200,000	200,000	200,000		100.00	200,000.00	0.00
12020717	Earnings from Shows & Exhibitions	History and culture Bureau	100,000	100,000	100,000		100.00	100,000.00	0.00
12020718	Irrigation Water Charges	Ministry of Agriculture & Natural Resources	1,500,000	1,500,000	1,500,000	480,000	68.00	1,020,000.00	0.00
12020719	Farm Plot and Land Charges	Ministry of Agriculture & Natural Resources					0.00	0.00	0.00
12020719	Farm Plot and Land Charges	Ministry of Land, Housing, Urban & Regional Planning Development					0.00	0.00	0.00
12020720	Hire of Sump Lorry	Ministry of Works & Transport	300,000	300,000	300,000		100.00	300,000.00	56,000
12020722	Drug Revolving Fund	Dutse General Hospital	32,000,000	32,000,000	32,000,000	21,995,184.36	31.27	10,004,815.64	16,804,130
12020722	Drug Revolving Fund	Rasheed Shekoni Specialist Hospital	10,000,000	10,000,000	10,000,000	23,239,325	(132.39)	(13,239,325.00)	0.00
12020723	Car Hire/SUV Service	Sule Lamido University, K/Hausa	7,150,000	7,150,000	7,150,000	1,522,996.87	78.70	5,627,003.13	4,193,689
12020724	Catering Services	Manpower Development Institute	3,000,000	3,000,000	3,000,000		100.00	3,000,000.00	0.00
12020724	Catering Services	Rasheed Shekoni Specialist Hospital	5,000,000	5,000,000	5,000,000		100.00	5,000,000.00	0.00
12020727	Export Free Proceeds	Ministry of Commerce, Industry and Co-operatives	900,000	900,000	900,000	519,200	42.31	380,800.00	0.00
12020728	Proceeds from Sale of Number Plates	Board of Internal Revenue	80,000,000	80,000,000	80,000,000	6,439,500.00	91.95	73,560,500.00	5,890,000.00
12020729	Earning from Parks & Garden	Ministry of Environment	1,500,000	1,500,000	1,500,000	665.00	99.96	1,499,335.00	312,500.00
12020730	Gate Fees	Ministry of Women Affairs & Social Development					0.00	0.00	0.00
12020730	Gate Fees	History and culture Bureau	700,000	700,000	700,000		100.00	700,000.00	137,000.00

12020730	Gate Fees	Jigawa Sports Council	1,500,000	1,500,000	1,500,000		100.00	1,500,000.00	26,800.00
12020731	Printing Revenue	Jigawa State Printing Press	4,500,000	4,500,000	4,500,000	188,500.00	95.81	4,311,500.00	3,764,393.00
12020732	Airport/Hajj Operation Proceeds	Ministry of Works & Transport	20,000,000	20,000,000	20,000,000	178,000	99.11	19,822,000.00	0.00
12020733	Earning from Hire of Halls	Manpower Development Institute	23,000,000	23,000,000	23,000,000	11,998,004	47.83	11,001,996.00	0.00

JIGAWA STATE FINANCIAL REPORT, 2020
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 4G RENT ON GOVERNMENT BUILDINGS GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	APPROVED BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
120208	Rent on Government Buildings -General		36,320,000	36,320,000	36,320,000	39,092,557.26	7.63	2,772,557.26	16,411,773.08
12020801	Rent on Government Quarters	Jigawa state Housing Authority	6,000,000	6,000,000	6,000,000	11,644,316.12	94.07	5,644,316.12	16,411,773.08
12020803	Rent on Government Buildings	Jigawa state Housing Authority	320,000	320,000	320,000	276,000.00	(13.75)	(44,000.00)	-
12020804	Ground Rent and Panelties	Ministry of Land	30,000,000	30,000,000	30,000,000	27,172,241.14	(9.43)	(2,827,758.86)	-

JIGAWA STATE FINANCIAL REPORT, 2020
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 4H RENT ON LAND & OTHERS GENERAL

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORGANISATION	APPROVED BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
120209	Rent on Land & Others -General		30,000,000	30,000,000	30,000,000	49,587,854.23	65.29	19,587,854.23	60,790,524.97
12020908	Ground Rent and Penalties	Ministry of Land, Housing, Urban & Regional Planning Development	30,000,000	30,000,000	30,000,000	49,587,854.23	65.29	19,587,854.23	60,790,524.97
12020910	Certificate of Temporary Permit	Ministry of Land, Housing, Urban & Regional Planning Development	10t	10t	10t	0.00	0.00	0.00	0.00

JIGAWA STATE FINANCIAL REPORT, 2020
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 4I REPAYMENT & REFUND [LOANS AND ADVANCES]

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	APPROVED BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
120210	Repayment & Refund [Loans and Advances] -General		2,927,380,000	2,927,380,000	2,927,380,000	1,098,746,392.36	62.47	1,828,633,607.64	1,019,609,163.57
12021002	Motor Vehicle Advances	Ministry of Finance and Economic Planning	360,000,000	360,000,000	360,000,000	932,229,213.09	(158.95)	(572,229,213)	441,852,060.53
12021003	Bicycle Advance Repayment	Ministry of Finance and Economic Planning	32,000,000	32,000,000	32,000,000	18,383,966.93	42.55	13,616,033	32,456,721.22
12021004	Motor Vehicle Refurbishment Loan	Ministry of Finance and Economic Planning	45,000,000	45,000,000	45,000,000	77,851,668.76	(73.00)	(32,851,669)	75,867,413.56
12021006	Refunds	Ministry of Finance and Economic Planning	2,000,000,000	2,000,000,000	2,000,000,000	36,209,211.00	0.00	0.00	0.00
12021006	Refunds	Ministry of Finance and Economic Planning	10t	10t	10t	548,390.00	0.00	0.00	0.00
12021007	Repayment of Loans to Parastatals	Ministry of Finance and Economic Planning	10t	10t	10t	7,405,592.58	0.00	0.00	0.00
12021008	Ox/Work Bull Loan Repayments	Ministry of Agriculture & Natural Resources	200,000,000	200,000,000	200,000,000	0.00	0.00	0.00	0.00
12021009	Motor Cycle Loan Repayments	Ministry of Finance and Economic Planning	46,000,000	46,000,000	46,000,000	0.00	100.00	46,000,000	104,913,286.74
12021000	Repayment of Sundry Loans	Ministry of Finance and Economic Planning	46,000,000	46,000,000	46,000,000	0.00	100.00	46,000,000	66,152,252.08
12021000	Refund Sundries	Ministry of Finance and Economic Planning	8,000,000	8,000,000	8,000,000	0.00	100.00	8,000,000	
12021016	Repayment/recovery of Economic Empowerment Loans	Bilyaminu Usman Polytechnic Hadejja	57,000,000	57,000,000	57,000,000	0.00	100.00	57,000,000	0.00
12021014	Recovery of Public Funds	Ministry of Finance and Economic Planning	127,900,000	127,900,000	127,900,000	0.00	100.00	127,900,000	298,367,429.44
12021015	Repayment of Owner Occupier	Jigawa State Housing Authority	5,480,000	5,480,000	5,480,000	26,118,350.00	(376.61)	(20,638,350)	0.00

JIGAWA STATE FINANCIAL REPORT, 2020
STATEMENT OF INTERNALLY GENERATED REVENUE
NOTE NO. 4J INTEREST EARNED -GENERAL

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	APPROVED BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
120212	Interest Earned -General		350,000,000	350,000,000	350,000,000	509,874,563.54	(45.68)	(159,874,563.54)	607,557,059.04
12021212	Interest On Treasury Bills and Fixed Deposit	Ministry of Finance and Economic Planning	350,000,000	350,000,000	350,000,000	509,874,563.54	(45.68)	(159,874,564)	607,557,059.04

JIGAWA STATE FINANCIAL REPORT, 2020

STATEMENT OF INTERNALLY GENERATED REVENUE

NOTE NO.4K REIMBURSEMENT GENERAL

ECON-CODE	DESCRIPTION	CONTROLLING ORGANISATION	APPROVED BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
120213	Reimbursements		3,216,040,000	3,216,040,000	3,216,040,000	3,491,558,666.22	(8.57)	(275,518,666.22)	2,684,704,257.44
12021309	Grants & Reimbursement from Local Government	Chieftaincy & Religious Affairs Department	0.00	0.00	0.00	108,540,000.00		108,540,000	108,540,000.00
12021309	Grants & Reimbursement from Local Government	Special Services Directorate	480,000,000	480,000,000	480,000,000	477,852,000.00	(0.45)	(2,148,000)	110,880,000.00
12021309	Grants & Reimbursement from Local Government	Directorate of Local Government Audit	1,120,000	1,120,000	1,120,000	238,528,017.52	21,197.14	237,408,018	253,257,038.02
12021309	Grants & Reimbursement from Local Government	Local Government Service Commission	175,000,000	175,000,000	175,000,000	477,056,035.06	172.60	302,056,035	479,514,076.08
12021309	Grants & Reimbursement from Local Government	Ministry of Works & Transport	1,178,000,000	1,178,000,000	1,178,000,000	1,178,817,600.12	0.07	817,600	589,408,800.00
12021309	Grants & Reimbursement from Local Government	Ministry of Water Resources	744,000,000	744,000,000	744,000,000	613,278,996.00	(17.57)	(130,721,004)	465,908,496.00
12021307	Grants & Reimbursement from Local Government	Jigawa State Rehabilitation Board	420,000	420,000	420,000	810,000.00	92.86	390,000	126,210,000.00
12021309	Grants & Reimbursement from Local Government	Jigawa State Rehabilitation Board	227,000,000	227,000,000	227,000,000	141,948,000.00	(37.47)	(85,052,000)	0.00
12021309	Grants & Reimbursement from Local Government	Ministry For Local Government	122,500,000	122,500,000	122,500,000	238,528,017.52	94.72	116,028,018	254,785,847.34
12021300	Grants & Reimbursement from Local Government	Ministry of Information Youth, Sports & Culture	0.00	0.00	0.00	6,480,000.00	0.00	6,480,000	6,480,000.00
12021300	Grants & Reimbursement from Local Government	Jigawa Broadcasting Corporation [Radio]	0.00	0.00	0.00	9,720,000.00	0.00	9,720,000	9,720,000.00
12021309	Grants & Reimbursement from Local Government	State Independent Electoral Commission	20,000,000	20,000,000	20,000,000	0.00	(100.00)	(20,000,000)	0.00
12021309	Grants & Reimbursement from Local Government	Sule Lamido University Kafin Hausa	268,000,000	268,000,000	268,000,000	0.00	(100.00)	(268,000,000)	280,000,000.00

JIGAWA STATE FINANCIAL REPORT, 2020
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Chieftancy & Religious Affairs

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 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, 2020
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Special Services Directorate

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED AMOUNT	477,852,000.00	100.0	110,880,000.00
1	JANUARY	39,821,000.00	8.3	9,240,000.00
2	FEBRUARY	39,821,000.00	8.3	9,240,000.00
3	MARCH	39,821,000.00	8.3	9,240,000.00
4	APRIL	39,821,000.00	8.3	9,240,000.00
5	MAY	39,821,000.00	8.3	9,240,000.00
6	JUNE	39,821,000.00	8.3	9,240,000.00
7	JULY	39,821,000.00	8.3	9,240,000.00
8	AUGUST	39,821,000.00	8.3	9,240,000.00
9	SEPTEMBER	39,821,000.00	8.3	9,240,000.00
10	OCTOBER	39,821,000.00	8.3	9,240,000.00
11	NOVEMBER	39,821,000.00	8.3	9,240,000.00
12	DECEMBER	39,821,000.00	8.3	9,240,000.00

JIGAWA STATE FINANCIAL REPORT, 2020
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Local Govt Audit Directorate

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED AMOUNT	238,528,017.52	100.0	253,257,038.02
1	JANUARY	22,146,787.40	9.3	20,668,703.66
2	FEBRUARY	19,930,310.02	8.4	19,771,085.04
3	MARCH	18,280,116.68	7.7	19,725,543.39
4	APRIL	20,730,964.45	8.7	19,539,133.06
5	MAY	19,324,262.62	8.1	19,424,618.20
6	JUNE	17,418,484.69	7.3	21,741,606.71
7	JULY	21,141,576.74	8.9	23,330,265.91
8	AUGUST	21,750,339.65	9.1	22,209,727.50
9	SEPTEMBER	21,474,654.82	9.0	22,133,887.49
10	OCTOBER	18,052,945.51	7.6	22,338,142.93
11	NOVEMBER	18,142,206.56	7.6	22,331,511.68
12	DECEMBER	20,135,368.38	8.4	20,042,812.45

JIGAWA STATE FINANCIAL REPORT, 2020
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Local Govt Service Commission

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED AMOUNT	477,056,035.06	100.0	479,514,076.08
1	JANUARY	44,293,574.81	9.3	38,337,407.32
2	FEBRUARY	39,860,620.04	8.4	39,542,170.09
3	MARCH	36,560,233.35	7.7	39,451,086.77
4	APRIL	41,461,928.90	8.7	39,078,266.13
5	MAY	38,648,525.24	8.1	38,849,236.41
6	JUNE	34,836,969.39	7.3	38,483,213.42
7	JULY	42,283,153.47	8.9	39,660,531.83
8	AUGUST	43,500,679.30	9.1	41,419,454.99
9	SEPTEMBER	42,949,309.65	9.0	41,267,774.99
10	OCTOBER	36,105,891.02	7.6	41,676,285.86
11	NOVEMEBER	36,284,413.12	7.6	41,663,023.37
12	DECEMBER	40,270,736.77	8.4	40,085,624.90

JIGAWA STATE FINANCIAL REPORT, 2020
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Ministry of Works

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED AMOUNT	1,178,817,600.12	100.0	589,408,800.00
1	JANUARY	98,234,800.01	8.3	49,117,400.00
2	FEBRUARY	98,234,800.01	8.3	49,117,400.00
3	MARCH	98,234,800.01	8.3	49,117,400.00
4	APRIL	98,234,800.01	8.3	49,117,400.00
5	MAY	98,234,800.01	8.3	49,117,400.00
6	JUNE	98,234,800.01	8.3	49,117,400.00
7	JULY	98,234,800.01	8.3	49,117,400.00
8	AUGUST	98,234,800.01	8.3	49,117,400.00
9	SEPTEMBER	98,234,800.01	8.3	49,117,400.00
10	OCTOBER	98,234,800.01	8.3	49,117,400.00
11	NOVEMEBER	98,234,800.01	8.3	49,117,400.00
12	DECEMBER	98,234,800.01	8.3	49,117,400.00

JIGAWA STATE FINANCIAL REPORT, 2020
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Ministry of Water Resources

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED AMOUNT	613,278,996.00	100.0	465,908,496.00
1	JANUARY	51,106,583.00	8.3	38,825,708.00
2	FEBRUARY	51,106,583.00	8.3	38,825,708.00
3	MARCH	51,106,583.00	8.3	38,825,708.00
4	APRIL	51,106,583.00	8.3	38,825,708.00
5	MAY	51,106,583.00	8.3	38,825,708.00
6	JUNE	51,106,583.00	8.3	38,825,708.00
7	JULY	51,106,583.00	8.3	38,825,708.00
8	AUGUST	51,106,583.00	8.3	38,825,708.00
9	SEPTEMBER	51,106,583.00	8.3	38,825,708.00
10	OCTOBER	51,106,583.00	8.3	38,825,708.00
11	NOVEMEBER	51,106,583.00	8.3	38,825,708.00
12	DECEMBER	51,106,583.00	8.3	38,825,708.00

JIGAWA STATE FINANCIAL REPORT, 2020
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Rehabilitation Board

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED AMOUNT	141,948,000.00	100.0	126,210,000.00
1	JANUARY	11,829,000.00	8.3	7,984,200.00
2	FEBRUARY	11,829,000.00	8.3	7,984,200.00
3	MARCH	11,829,000.00	8.3	7,984,200.00
4	APRIL	11,829,000.00	8.3	7,984,200.00
5	MAY	11,829,000.00	8.3	7,984,200.00
6	JUNE	11,829,000.00	8.3	12,459,000.00
7	JULY	11,829,000.00	8.3	12,459,000.00
8	AUGUST	11,829,000.00	8.3	12,459,000.00
9	SEPTEMBER	11,829,000.00	8.3	12,459,000.00
10	OCTOBER	11,829,000.00	8.3	12,459,000.00
11	NOVEMEBER	11,829,000.00	8.3	11,997,000.00
12	DECEMBER	11,829,000.00	8.3	11,997,000.00

JIGAWA STATE FINANCIAL REPORT, 2020
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Ministry For Local Govt

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED AMOUNT	238,528,017.52	100.0	254,785,847.34
1	JANUARY	22,146,787.40	9.3	22,209,465.00
2	FEBRUARY	19,930,310.02	8.4	19,771,085.04
3	MARCH	18,280,116.68	7.7	19,725,545.87
4	APRIL	20,730,964.45	8.7	19,539,133.06
5	MAY	19,324,262.62	8.1	19,424,618.21
6	JUNE	17,418,484.69	7.3	21,741,606.71
7	JULY	21,141,576.74	8.9	23,330,265.91
8	AUGUST	21,750,339.65	9.1	22,209,727.50
9	SEPTEMBER	21,474,654.82	9.0	22,133,887.49
10	OCTOBER	18,052,945.51	7.6	22,338,142.93
11	NOVEMEBER	18,142,206.56	7.6	22,319,557.17
12	DECEMBER	20,135,368.38	8.4	20,042,812.45

JIGAWA STATE FINANCIAL REPORT, 2020
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Ministry of Information Youth, Sports & Culture

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED AMOUNT	6,480,000.00	100.0	6,480,000.00
1	JANUARY	540,000.00	8.3	540,000.00
2	FEBRUARY	540,000.00	8.3	540,000.00
3	MARCH	540,000.00	8.3	540,000.00
4	APRIL	540,000.00	8.3	540,000.00
5	MAY	540,000.00	8.3	540,000.00
6	JUNE	540,000.00	8.3	540,000.00
7	JULY	540,000.00	8.3	540,000.00
8	AUGUST	540,000.00	8.3	540,000.00
9	SEPTEMBER	540,000.00	8.3	540,000.00
10	OCTOBER	540,000.00	8.3	540,000.00
11	NOVEMEBER	540,000.00	8.3	540,000.00
12	DECEMBER	540,000.00	8.3	540,000.00

JIGAWA STATE FINANCIAL REPORT, 2020
LOCAL GOVERNMENTS GRANTS AND REIMBURSEMENTS
Jigawa Broadcasting Corporation [Radio]

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED AMOUNT	9,720,000.00	100.0	9,720,000.00
1	JANUARY	810,000.00	8.3	810,000.00
2	FEBRUARY	810,000.00	8.3	810,000.00
3	MARCH	810,000.00	8.3	810,000.00
4	APRIL	810,000.00	8.3	810,000.00
5	MAY	810,000.00	8.3	810,000.00
6	JUNE	810,000.00	8.3	810,000.00
7	JULY	810,000.00	8.3	810,000.00
8	AUGUST	810,000.00	8.3	810,000.00
9	SEPTEMBER	810,000.00	8.3	810,000.00
10	OCTOBER	810,000.00	8.3	810,000.00
11	NOVEMBER	810,000.00	8.3	810,000.00
12	DECEMBER	810,000.00	8.3	810,000.00

JIGAWA STATE FINANCIAL REPORT, 2020
Note To The Financial Statement No. 5
LOCAL GOVERNMENTS PRIMARY EDUCATION FINANCING

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED AMOUNT	18,748,949,181.86	100.00	14,828,652,921.78
1	JANUARY	1,603,264,255.82	8.55	1,278,768,016.55
2	FEBRUARY	1,584,992,065.86	8.45	1,231,709,464.77
3	MARCH	1,573,292,106.38	8.39	1,219,592,641.30
4	APRIL	1,566,194,619.76	8.35	1,224,117,291.17
5	MAY	1,564,726,353.82	8.35	1,227,242,860.77
6	JUNE	1,588,528,762.21	8.47	1,222,882,801.10
7	JULY	1,552,811,954.37	8.28	1,218,725,341.05
8	AUGUST	1,543,495,110.85	8.23	1,215,016,840.38
9	SEPTEMBER	1,546,503,463.73	8.25	1,204,361,272.76
10	OCTOBER	1,539,987,624.51	8.21	1,202,819,636.17
11	NOVEMEBER	1,540,905,937.54	8.22	1,291,071,193.00
12	DECEMBER	1,544,246,927.01	8.24	1,292,345,562.76
	LEAVE TRANSPORT GRANT	0.00	0.00	0.00

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 6

LOCAL GOVERNMENTS 60% PHCD STAFF COST

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED AMOUNT	-	#DIV/0!	625,265,650.79
1	JANUARY		#DIV/0!	118,233,645.90
2	FEBRUARY		#DIV/0!	118,463,516.47
3	MARCH		#DIV/0!	116,131,182.41
4	APRIL		#DIV/0!	119,915,634.18
5	MAY		#DIV/0!	124,972,832.83
6	JUNE		#DIV/0!	27,548,839.00
7	JULY		0.00	0.00
8	AUGUST		0.00	0.00
9	SEPTEMBER		0.00	0.00
10	OCTOBER		0.00	0.00
11	NOVEMEBER		0.00	0.00
12	DECEMBER		0.00	0.00

JIGAWA STATE FINANCIAL REPORT, 2020
Note to the Financial Statement No. 7

AIDS AND GRANTS -SUMMARY

ECON. CODE	DESCRIPTION	APPROVED BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
1301	AIDS AND GRANTS	8,727,000,000	8,727,000,000	8,727,000,000	13,363,951,029.18	(53.13)	(4,636,951,029.18)	4,194,508,819.00
130103	Domestic Grants	7,258,000,000	7,258,000,000	7,258,000,000	12,769,574,354	(75.94)	(5,511,574,353.53)	2,330,750,000
130104	Foreign Grants	1,469,000,000	1,469,000,000	1,469,000,000	594,376,676	59.54	874,623,324.35	1,863,758,819

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 7.1

AIDS AND GRANTS - DETAILED CLASSIFICATION

ECONOMIC CODE	DESCRIPTION	CONTROLLING ORG.	APPROVED BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
1301	AIDS AND GRANTS - CONSOLIDATED		8,727,000,000			13,363,951,029.18	53.13	4,636,951,029.18	4,194,508,819.00
130103	DEMOSTIC GRANTS		7,258,000,000	7,258,000,000	7,258,000,000	12,769,574,354	175.94	5,511,574,353.53	2,330,750,000
13010303	Domestic Grants [GPE/NIPEP]	MOES & TECH.	448,000,000	448,000,000	448,000,000	1,280,594,315	285.85	832,594,314.52	397,000,000
12021312	Federal Government Grants and Reimbursement	Ministry of Finance and Economic Planning	4,860,000,000	4,860,000,000	4,860,000,000	10,188,000,000	209.63	5,328,000,000.00	0.00
13010303	Global Education Grants (World Bank - BESDA Project)	State Universal Basic Education Board	1,950,000,000	1,950,000,000	1,950,000,000	1,300,980,039	66.72	(649,019,960.99)	1,933,750,000
130104	FOREIGN GRANTS		1,469,000,000	1,469,000,000	1,469,000,000	594,376,675.65	40.46	874,623,324.35	1,863,758,819.00
13010402	UNICEF -Primary H/Care Grant	PHCDA	280,000,000	280,000,000	280,000,000	156,841,446.00	56.01	123,158,554.00	348,593,250.00
13010403	Sasakawa Agric. Crants	JARDA	12,000,000	12,000,000	12,000,000	0.00	-	12,000,000.00	0.00
13010404	Rural Water Supply Sanitation	RUWASA	1,177,000,000	1,177,000,000	1,177,000,000	437,535,229.65	37.17	739,464,770.35	1,515,165,569.00

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 8

OTHER CAPITAL RECEIPTS

ECON CODE	DESCRIPTION	CONTROLLING ORGANISATION	APPROVED BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
1402	OTHER CAPITAL RECEIPTS	CONSOLIDATED	14,079,600,000	14,079,600,000	14,079,600,000	9,725,911,112.98	30.92	4,353,688,887.02	24,030,524,014.31
14020201	Local Govt Capital Contributions	Ministry of Agriculture and Natural Resources	0.00	0.00	0.00	0.00	#DIV/0!	-	18,098,450.00
14020201	Local Govt Capital Contributions	Ministry of Finance	2,365,000,000	2,365,000,000	2,365,000,000	3,836,670,333.17	(62.23)	(1,471,670,333.17)	4,810,000,000.00
14020201	Local Govt Capital Contributions	Rural Water Supply & Sanitation Authority	396,600,000	396,600,000	396,600,000	0.00	100.00	396,600,000.00	415,065,540.00
14020201	Local Govt 2% Capital Contributions	Sule Lamido University K/Hausa	432,000,000.00	432,000,000.00	432,000,000.00	304,063,136.51	0.00	127,936,863.49	654,758,549.00
14020201	Local Govt Capital Contributions	Primary Health Care Development Agency	122,000,000	122,000,000	122,000,000	265,962,106.00	(118.00)	(143,962,106.00)	231,349,265.00
14020201	Sales of Fixed Assets and Condemned Stores	Ministry of Finance	0.00	0.00	0.00	0.00	#DIV/0!	-	0.00
14020203	Other Capital Receipts from Federal Stabilization (Airport/ETZ Refunds)	Ministry of Finance	0.00	0.00	0.00	0.00	#DIV/0!	-	9,235,387,651.45
14020204	FGN- Grants for Univ. Basic Education [UBEC Matching Grant]	State Univ. Basic Education Board	1,380,000,000	1,380,000,000	1,380,000,000	124,147,833.67	91.00	1,255,852,166.33	3,239,355,732.97
14020205	Federal Tertiary Education Grants	State Polytechnic	803,000,000	803,000,000	803,000,000	687,488,237.82	14.39	115,511,762.18	572,610,991.80
14020205	Federal Tertiary Education Grants	Bilyaminu Usman Polytechnic Hadejia	486,000,000	486,000,000	486,000,000	326,087,370.41	32.90	159,912,629.59	
14020205	Federal Tertiary Education Grants	State College of Education	480,000,000	480,000,000	480,000,000	430,819,428.19	10.25	49,180,571.81	541,957,033.08
14020205	Federal Tertiary Education Grants	Sule Lamido University K/Hausa	1,534,000,000	1,534,000,000	1,534,000,000	971,273,055.63	36.68	562,726,944.37	2,248,193,822.00
14020206	EU -Water Supply & Sanitation	Ministry of Water Resources	260,000,000	260,000,000	260,000,000	0.00	100.00	260,000,000.00	0.00
14020207	EU-Governance Reform Grants [SLOGOR]	Budget & Economic Planning Direct.	750,000,000	750,000,000	750,000,000	398,713,026.46	46.84	351,286,973.54	301,530,169.00
14020208	FGN- Grants for Water Projects	Ministry of Water Resources	300,000,000.00	300,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00
14020208	Federal Grants Water Projects	Jigawa State Water Board	300,000,000	300,000,000	300,000,000	0.00	100.00	300,000,000.00	0.00
14020209	World Bank Supported Save One Million Grants	Ministry of Health	840,000,000	840,000,000	840,000,000	397,486,233.77	52.68	442,513,766.23	427,784,942.00

14020210	ADB- Grants [ATASF]	Jigawa Agric & Rural Dev. Authority	2,300,000,000	2,300,000,000	2,300,000,000	541,413,131.06	76.46	1,758,586,868.94	0.00
14020211	FGN -SDGs Grants	Budget & Economic Planing Direct.	250,000,000	250,000,000	250,000,000	0.00	100.00	250,000,000.00	0.00
14020212	Agency Receipts -Transferred to CDF	Local Govt. Audit Directorate	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14020212	Agency Receipts -Transferred to CDF	Local Govt. Service Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14020212	Agency Revenue -Transferred to CDF	State Housing Authority					#DIV/0!	-	102,786,028.74
14020212	Agency Revenue -Transferred to CDF	State Polytechnic	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14020212	Agency Revenue -Transferred to CDF	State College of Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14020212	Agency Receipts -Transferred to CDF	Ministry For Local Govt.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14020213	Capital Reimbursements/Loan Repayments	Ministry of Agric. & Nat. Res.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14020213	Capital Reimbursements/Loan Repayments	Ministry of Finance				0.00	#DIV/0!	-	0.00
14020214	Revolving Fund [Programme Receipts	Ministry of Health	1,000,000,000	1,000,000,000	1,000,000,000	1,441,787,220	(44.18)	(441,787,220.29)	1,213,547,389.27
14020215	Other Capital (Reciepts)	Jigawa State Agriculture and Rural Development Agency	40,000,000	40,000,000	40,000,000	0.00	100.00	40,000,000.00	0.00
14020215	Global Partnership Grants [TBL]	Ministry of Health	41,000,000	41,000,000	41,000,000		100.00	41,000,000.00	18,098,450.00

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 9

OTHER RECEIPTS AND DEPOSITS

S/N	MONTH	ACTUAL YEAR 2020 N	ACTUAL PREVIOUS YEAR 2019 N
1	LAND AND HOUSING (LOGISTIC)	0.00	-
2	DIRECTORATE OF SALARY AND PENSION	0.00	
3	MINISTRY OF FINANCE	0.00	
4	STATE EMERGENCY MANAGEMENT AGENCY	0.00	
	TOTAL	0.00	-

JIGAWA STATE FINANCIAL REPORT, 2020

Notes to Financial Statements No. 10

STATEMENT OF PERSONNEL EMOLUMENT

ORG-CODE	ORGANISATION/SUB - ORGANISATION	INITIAL BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED STATEWIDE	42,809,261,000	42,499,871,132	45,561,841,000	41,888,853,233.93	8.06	3,672,987,766.07	39,256,756,297.05
[A]	CONSOLIDATED - A	40,683,544,000	40,346,044,000	43,066,332,000	39,526,826,667.49	8.22	3,539,505,332.51	33,382,094,088.14
011100100101	Government House	27,200,000.00	27,200,000.00	43,288,000.00	38,185,988.60	11.79	5,102,011.40	27,559,391.50
011100100201	Deputy Governor's Office General	7,080,000.00	7,080,000.00	9,228,000.00	9,025,250.00	2.20	202,750.00	6,501,615.70
011100100300	Directorate of Protocol	3,900,000.00	3,900,000.00	5,697,000.00	2,122,082.10	62.75	3,574,917.90	3,760,457.70
011100100400	Due Process & Project Monitoring Bureau	32,000,000.00	32,000,000.00	35,605,000.00	34,035,532.00	4.41	1,569,468.00	26,678,277.60
011100100700	Pilgrims Welfare Agency	35,840,000.00	35,840,000.00	37,840,000.00	36,349,527.10	3.94	1,490,472.90	28,787,049.16
011100800100	State Emergency Managency Agency (SEMA)	16,000,000.00	16,000,000.00	19,000,000.00	18,978,393.40	0.11	21,606.60	15,806,094.90
011101300100	SSG -'Administration & Finance Directorate	359,600,000	369,600,000	369,600,000	263,361,260.07	28.74	106,238,739.93	295,713,108.31
011101300200	Liason Office Kaduna	4,800,000.00	4,800,000.00	7,800,000.00	7,254,516.60	6.99	545,483.40	5,321,776.52
011101300300	Liason Office Lagos	4,000,000.00	4,000,000.00	4,770,000.00	4,764,427.41	0.12	5,572.59	3,289,559.72
011101300400	Liason Office Kano	0.00	0.00	0.00	0.00		-	0.00
011101300500	Liason Office Abuja	4,200,000.00	4,200,000.00	6,200,000.00	5,814,040.40	6.23	385,959.60	3,720,604.70
011101300600	Directorate of Chieftaincy, Religious Affairs & Sharia Implementation	31,810,000.00	31,810,000.00	31,810,000.00	28,309,306.20	11.01	3,500,693.80	57,671,598.77
011101400100	Research, Evaluation & Political Affairs Directorate	194,000.00	4,100,000.00	4,800,000.00	4,585,158.00	4.48	214,842.00	3,454,020.20

011101800100	Special Services Directorate	26,906,000.00	23,000,000.00	34,733,000.00	28,723,523.12	17.30	6,009,476.88	21,257,020.94
011101800100	(Council Affairs Dept)	854,000.00	854,000.00	854,000.00	463,941.60	45.67	390,058.40	334,051.80
011200100100	State House of Assembly	383,000,000.00	383,000,000.00	383,000,000.00	336,063,867.53	12.25	46,936,132.47	329,405,141.36
011200100115	Assembly Service Commission	21,330,000.00	21,330,000.00	32,622,000.00	31,547,621.54	3.29	1,074,378.46	
012500100100	Office of the Head of Service	240,660,000.00	240,660,000.00	240,660,000.00	139,986,534.78	41.83	100,673,465.22	126,796,406.22
O.13 -OTHER REC. C	Establishment & Service Matters Directorate	438,500,000.00	438,500,000.00	520,730,000.00	519,999,220.77	0.14	730,779.23	426,130,870.42
012500100400	Directorate of Salary & Pension Administraton	618,500,000.00	318,500,000.00	318,500,000.00	314,188,532.02	1.35	4,311,467.98	549,146,584.60
012500100500	Manpower Development Institute	52,500,000.00	52,500,000.00	52,500,000.00	48,244,000.30	8.11	4,255,999.70	43,074,936.00
012500100600	Guidance & Counseling Department	1,370,000.00	1,370,000.00	2,050,000.00	1,938,256.13	5.45	111,743.87	1,643,638.76
014000100100	Office of the Auditor General	62,400,000.00	62,400,000.00	72,544,000.00	14,474,364.98	80.05	58,069,635.02	62,037,866.40
014000200100	Directorate of Local Government Audit	62,000,000.00	72,000,000.00	74,000,000.00	73,073,954.50	1.25	926,045.50	59,642,752.66
014700100100	Civil Service Commission	7,647,000.00	7,647,000.00	8,647,000.00	8,558,433.90	1.02	88,566.10	7,212,206.40
014700200100	Local Government Service Commission	5,739,000.00	5,000,000.00	5,000,000.00	3,254,667.60	34.91	1,745,332.40	5,267,512.73
014800100100	State Independent Electoral Commission	14,481,000.00	7,720,000.00	9,720,000.00	9,499,169.80	2.27	220,830.20	7,199,414.00
021500100100	Ministry of Agriculture & Natural Resources	308,054,000.00	308,054,000.00	358,000,000.00	349,677,249.63	2.32	8,322,750.37	313,684,758.06
021502102100	Jigawa State Agricultural Research Institute	102,200,000.00	102,200,000.00	115,200,000.00	113,562,737.51	1.42	1,637,262.49	91,754,321.24
021510200100	Jigawa Agriculture & Rural Development Authrity [JARDA]	356,800,000.00	356,800,000.00	397,800,000.00	393,295,854.52	1.13	4,504,145.48	346,586,029.29
022000100100	Ministry of Finance & Economic Planning	316,000,000.00	316,000,000.00	367,720,000.00	358,678,337.82	2.46	9,041,662.18	346,305,139.68
022000300100	Budget & Economic Planning Directorate	31,758,000.00	31,758,000.00	39,459,000.00	35,513,186.74	10.00	3,945,813.26	32,371,830.06
022000800100	Board of Internal Revenue General	97,698,000.00	97,698,000.00	105,690,000.00	101,617,098.26	3.85	4,072,901.74	94,112,944.60

022001200100	Jigawa State Bureau of Statistics	17,501,000.00	17,501,000.00	17,501,000.00	12,759,901.00	27.09	4,741,099.00	0.00
022200100100	Ministry of Commerce, Industries and Co-operatives	64,190,000.00	64,190,000.00	78,190,000.00	77,343,751.62	1.08	846,248.38	63,769,898.60
022200100200	Mineral Resource Development Agency	9,771,000.00	9,771,000.00	12,000,000.00	11,166,725.40	6.94	833,274.60	9,277,172.20
022200100300	State Investment Promotion Agency (InvestJigawa)	9,600,000.00	9,600,000.00	9,600,000.00		100.00	9,600,000.00	0.00
022700600100	Directorate of Economic Empowerment	57,900,000.00	57,900,000.00	74,900,000.00	73,976,132.12	1.23	923,867.88	57,126,190.78
023400100100	Ministry of Works & Transport	158,000,000.00	158,000,000.00	185,000,000.00	176,082,530.49	4.82	8,917,469.51	153,597,845.24
023400400100	Jigawa Roads Maintenance Agency	11,026,000.00	11,026,000.00	28,500,000.00	27,898,958.70	2.11	601,041.30	10,226,134.80
023400800300	Rural Electricity Board	25,920,000.00	25,920,000.00	28,920,000.00	27,809,158.70	3.84	1,110,841.30	24,923,979.20
023400900100	Fire Services Directorate	80,618,000.00	80,618,000.00	90,790,000.00	89,941,968.36	0.93	848,031.64	69,357,115.00
025200100100	Ministry of Water Resources	17,000,000.00	17,000,000.00	17,500,000.00	17,421,939.70	0.45	78,060.30	13,900,179.30
025210200100	Jigawa State Water Board	158,000,000.00	158,000,000.00	195,000,000.00	189,377,438.21	2.88	5,622,561.79	152,249,247.12
025210300100	Rural Water Supply and Sanitation Agency	30,300,000.00	30,300,000.00	36,494,000.00	35,487,845.64	2.76	1,006,154.36	28,372,160.35
025210400100	Small Town Water Supply Agency	213,200,000.00	213,200,000.00	263,200,000.00	254,508,334.69	3.30	8,691,665.31	211,375,695.80
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	69,900,000.00	69,900,000.00	81,500,000.00	80,834,491.50	0.82	665,508.50	68,321,567.12
026000200100	Jigawa State Housing Authority	9,735,000.00	9,735,000.00	13,710,000.00	12,340,334.20	9.99	1,369,665.80	11,387,639.10
026000300100	Urban Development Board	49,400,000.00	49,400,000.00	67,400,000.00	65,246,411.70	3.20	2,153,588.30	49,581,189.30
026000400100	Dutse Capital Development Authority [DCDA]	73,401,000.00	73,401,000.00	100,663,000.00	91,722,826.70	8.88	8,940,173.30	71,475,973.59
031800500100	High Court	420,000,000.00	420,000,000.00	447,688,000.00	447,687,733.59	0.00	266.41	394,860,849.91
031800600100	Shari'a Court of Appeal	717,500,000.00	717,500,000.00	868,507,000.00	814,788,145.60	6.19	53,718,854.40	701,402,706.66
031801100100	Judicial Service Commission	97,600,000.00	97,600,000.00	97,600,000.00	94,840,736.42	2.83	2,759,263.58	73,528,312.05

032600100100	Ministry of Justice	154,600,000.00	154,600,000.00	159,600,000.00	159,348,206.42	0.16	251,793.58	129,833,185.84
032600200200	Justice Sector and Law Reform Commission	20,200,000.00	20,200,000.00	45,750,000.00	45,510,292.86	0.52	239,707.14	19,089,212.49
051400100100	Ministry of Women Affairs & Social Development	46,900,000.00	46,900,000.00	56,900,000.00	54,342,176.20	4.50	2,557,823.80	42,114,070.40
051400100200	Rehabilitation Board	262,000,000.00	262,000,000.00	262,000,000.00	97,558,092.70	62.76	164,441,907.30	32,844,510.82
051700100100	Ministry of Education, Science & Technology	3,378,500,000.00	3,378,500,000.00	3,758,500,000.00	3,749,989,549.58	0.23	8,510,450.42	3,092,521,045.57
051700100200	State Educational Inspectorate & Monitoring Unit	1,759,000.00	1,759,000.00	1,759,000.00	1,032,603.60	41.30	726,396.40	983,550.60
051700300100	State Universal Basic Education Board	166,000,000.00	166,000,000.00	266,000,000.00	250,465,167.18	5.84	15,534,832.82	173,407,442.37
051700300103	Inspectorate Head Quarters & Zones	162,000,000.00	162,000,000.00	262,000,000.00	253,173,873.21	3.37	8,826,126.79	139,125,289.72
051700400100	Local Education Authority	20,180,000,000.00	20,180,000,000.00	20,180,000,000.00	18,748,949,181.86	7.09	1,431,050,818.14	14,828,652,921.78
051700800100	Library Board	45,880,000.00	45,880,000.00	75,880,000.00	66,366,390.27	12.54	9,513,609.73	44,335,758.90
051701000100	Agency for Mass Education	61,500,000.00	61,500,000.00	81,500,000.00	80,959,476.93	0.66	540,523.07	62,805,830.63
051701100100	Nomadic Education Agency	478,200,000.00	478,200,000.00	578,200,000.00	540,953,436.40	6.44	37,246,563.60	456,435,552.44
051701800100	Jigawa State Polytechnic	534,000,000.00	534,000,000.00	585,362,000.00	521,864,200.59	10.85	63,497,799.41	509,254,351.24
051701800200	Binyaminu Usman Polytechnic	401,600,000.00	401,600,000.00	357,733,000.00	35,415,659.57	90.10	322,317,340.43	365,737,575.92
051701900100	Jigawa State College of Education	1,085,000,000.00	1,085,000,000.00	1,247,277,000.00	1,144,699,254.83	8.22	102,577,745.17	1,028,843,022.22
051702100100	Sule Lamido University, Kafin-Hausa	856,400,000.00	856,400,000.00	856,400,000.00	386,597,227.39	54.86	469,802,772.61	744,923,424.00
051705500100	Science & Technical Education Board	566,500,000.00	566,500,000.00	966,500,000.00	870,057,851.16	9.98	96,442,148.84	509,910,760.94
051705600100	Jigawa State Scholarships Board	7,400,000.00	7,400,000.00	7,400,000.00	2,794,985.40	62.23	4,605,014.60	7,438,446.10
051705600200	Dutse Model / Capital School	157,900,000.00	157,900,000.00	187,900,000.00	173,497,693.24	7.66	14,402,306.76	156,474,571.48
051706000100	Jigawa State College of Islamic Legal Studies	402,000,000.00	402,000,000.00	443,519,000.00	441,689,711.15	0.41	1,829,288.85	369,923,616.94

051706100100	Institute of Information Technology	238,500,000.00	238,500,000.00	238,500,000.00	177,986,013.96	25.37	60,513,986.04	222,602,204.04
051706300100	Islamic Education Bureau	959,700,000.00	909,700,000.00	1,059,700,000.00	1,028,679,257.59	2.93	31,020,742.41	855,091,453.74
051706300100	Bamaina Academy	10,640,000.00	10,640,000.00	10,640,000.00	10,353,997.00	2.69	286,003.00	6,776,761.10
052100100100	Ministry of Health	701,300,000.00	701,300,000.00	720,300,000.00	710,855,726.87	1.31	9,444,273.13	545,765,935.76
052100100110	Babura General Hospital	205,400,000.00	205,400,000.00	235,400,000.00	227,990,510.02	3.15	7,409,489.98	193,514,669.86
052100100111	Birnin Kudu General Hospital	418,130,000.00	418,130,000.00	478,130,000.00	455,210,138.97	4.79	22,919,861.03	396,750,732.38
052100100112	Birniwa General Hospital	158,300,000.00	158,300,000.00	168,300,000.00	165,646,068.70	1.58	2,653,931.30	143,080,551.31
052100100113	Dutse General Hospital	507,200,000.00	507,200,000.00	557,200,000.00	548,252,680.96	1.61	8,947,319.04	468,636,629.13
052100100114	Gumel General Hospital	354,400,000.00	354,400,000.00	424,800,000.00	415,590,868.46	2.17	9,209,131.54	323,414,292.64
052100100115	Gwaram Cottage Hospital	145,200,000.00	145,200,000.00	145,200,000.00	135,267,925.00	6.84	9,932,075.00	123,750,148.55
052100100116	Hadejia General Hospital	607,700,000.00	607,700,000.00	672,500,000.00	671,416,541.84	0.16	1,083,458.16	509,887,629.30
052100100117	Hadejia Tuberculosis and Leprosy Hospital	51,300,000.00	51,300,000.00	51,900,000.00	51,861,571.62	0.07	38,428.38	45,275,298.06
052100100118	Jahun General Hospital	282,400,000.00	282,400,000.00	304,400,000.00	303,868,901.44	0.17	531,098.56	258,257,849.36
052100100119	Kafin Hausa [Bulangu] Cottage Hospital	640,000.00	104,900,000.00	104,900,000.00	93,026,093.78	11.32	11,873,906.22	94,678,145.26
052100100120	Kafin Hausa General Hospital	262,460,000.00	158,200,000.00	168,200,000.00	165,879,505.51	1.38	2,320,494.49	141,468,235.67
052100100121	Kazaure General Hospital	369,300,000.00	369,300,000.00	419,300,000.00	409,139,337.54	2.42	10,160,662.46	369,380,091.16
052100100122	Kazaure Psychiatric Hospital	40,500,000.00	40,500,000.00	40,500,000.00	37,094,650.76	8.41	3,405,349.24	36,787,582.76
052100100123	Ringim General Hospital	267,650,000.00	267,650,000.00	287,650,000.00	276,227,558.64	3.97	11,422,441.36	249,857,767.74
052100300100	Primary Health Care Development Agency	168,902,000.00	168,902,000.00	168,902,000.00	80,832,889.02	52.14	88,069,110.98	175,503,133.80

052100300100	PHCD -LGA Management Offices							
[B]	CONSOLIDATED - B	-	-	-	-		-	3,809,649,092.11
052100400100	Auyo -PHCD/MO							93,141,786.14
052100400100	Babura -PHCD/MO							153,523,786.86
052100400100	Birnin Kudu -PHCD/MO							143,710,877.67
052100400100	Birniwa -PHCD/MO							89,954,564.99
052100400100	Buji -PHCD/MO							83,716,783.12
052100400100	Dutse -PHCD/MO							187,418,818.06
052100400100	Gagarawa -PHCD/MO							83,288,852.67
052100400100	Garki -PHCD/MO							139,850,089.06
052100400100	Gumel -PHCD/MO							128,619,704.40
052100400100	Guri -PHCD/MO							83,673,135.00
052100400100	Gwaram -PHCD/MO							296,103,336.47
052100400100	Gwiwa -PHCD/MO							63,376,102.19
052100400100	Hadejia -PHCD/MO							397,236,756.43
052100400100	Jahun -PHCD/MO							216,393,056.17
052100400100	kafin Hausa -PHCD/MO							136,829,754.96
052100400100	Kaugama -PHCD/MO							165,394,472.27
052100400100	Kazaure -PHCD/MO							182,655,678.33
052100400100	Kkir Kasamma -PHCD/MO							102,599,125.73
052100400100	Kiyawa -PHCD/MO							157,666,811.24
052100400100	Maigatari -PHCD/MO							155,599,194.34
052100400100	Malam Madori -PHCD/MO							76,136,707.46
052100400100	Miga -PHCD/MO							14,703,535.19
052100400100	Ringim -PHCD/MO							196,312,256.01
052100400100	Roni -PHCD/MO							162,963,256.60
052100400100	Sule Tankarkar -PHCD/MO							106,814,345.06
052100400100	Taura -PHCD/MO							138,780,861.31
052100400100	Yankwashi -PHCD/MO							53,185,444.38

[C]	CONSOLIDATED -C	2,125,717,000	2,153,827,132	2,495,509,000	2,362,026,566.44	5.35	133,482,433.56	2,065,013,116.80
052110400107	School of Nursing B/Kudu	297,813,000.00	297,813,000.00	342,813,000.00	331,224,217.06	3.38	11,588,782.94	239,032,191.52
052110400109	School of Nursing Hadejia	30,704,000.00	30,704,000.00	30,704,000.00		100.00	30,704,000.00	31,124,909.80
052110600100	School of Health Technology	105,063,000.00	105,063,000.00	165,063,000.00	158,214,906.90	4.15	6,848,093.10	199,235,812.98
052111600100	Rasheed Shekoni Specialist Hospital	850,000,000.00	850,000,000.00	965,000,000.00	948,765,191.37	1.68	16,234,808.63	827,673,440.46
052300100100	Ministry of Information, Youths, Sports & Culture	89,900,000.00	89,900,000.00	106,494,000.00	104,301,421.19	2.06	2,192,578.81	96,674,731.44
052300200100	History & Culture Bureau	22,300,000.00	22,300,000.00	22,300,000.00	22,017,881.92	1.27	282,118.08	22,932,699.68
052300300100	Jigawa State Broadcasting Corporation (Television)	52,590,000.00	52,590,000.00	68,590,000.00	67,445,163.53	1.67	1,144,836.47	48,352,238.01
052300400100	Jigawa State Broadcasting Corporation (Radio)	99,400,000.00	99,400,000.00	128,400,000.00	127,140,455.81	0.98	1,259,544.19	95,160,776.05
052300700100	Jigawa State Sports Council	106,408,000.00	106,408,000.00	106,408,000.00	63,730,699.92	40.11	42,677,300.08	59,601,393.52
053500100100	Ministry of Environment	105,800,000.00	135,910,132.00	135,910,000.00	134,587,357.50	0.97	1,322,642.50	107,113,551.10
053501600100	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	301,600,000.00	301,600,000.00	357,688,000.00	345,975,060.94	3.27	11,712,939.06	284,325,986.24
053505600100	Alternative Energy Fund	2,139,000.00	2,139,000.00	6,139,000.00	5,814,040.40	5.29	324,959.60	2,197,493.00
055100100100	Ministry For Local Governments & Comm. Development	62,000,000.00	60,000,000.00	60,000,000.00	52,810,169.90	11.98	7,189,830.10	51,587,893.00

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 11

SOCIAL BENEFITS

ORG-CODE	ECON-CODE	ORGANISATION/SUB - ORGANISATION	INITIAL BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE	ACTUAL PREVIOUS YEAR 2019 N
		CONSOLIDATED	2,815,674,000.00	3,075,674,000.00	3,175,674,000.00	2,845,781,654.32	10.39	329,892,345.68	2,369,561,920.02
011101300100		SSG's Administration & Finance	140,000,000	150,000,000.00	150,000,000.00	146,318,551.10	2.45	3,681,448.90	148,184,848.99
011101300100	21030105	SEVERANCE GRATUITY	10,000,000.00	20,000,000.00	20,000,000.00	19,271,833.35	3.64	728,166.65	89,356,129.46
011101300100	21030107	ONCE-IN-4YEAR F/ALLOW	130,000,000.00	130,000,000.00	130,000,000.00	127,046,717.75	2.27	2,953,282.25	58,828,719.53
012500100100		Office of the Head of Civil Service	65,674,000.00	65,674,000.00	65,674,000.00	60,153,208.05	8.41	5,520,791.95	52,811,385.00
012500100100	21030105	SEVERANCE GRATUITY	14,974,000.00	14,974,000.00	14,974,000.00	12,745,184.22	14.88	2,228,815.78	11,785,285.00
012500100100	21030106	BEREAVED FAMILY ALL.	2,000,000.00	2,000,000.00	2,000,000.00	1,725,784.58	13.71	274,215.42	1,590,000.00
012500100100	21030107	ONCE-IN-4YEAR F/ALLOW	48,700,000.00	48,700,000.00	48,700,000.00	45,682,239.25	6.20	3,017,760.75	39,436,100.00
012500100406		State Pension Department	610,000,000.00	660,000,000.00	760,000,000.00	733,673,245.16	3.46	26,326,754.84	590,467,314.29
012500100406	21030101	RETIREMENT GRATUITY	60,000,000.00	110,000,000.00	110,000,000.00	109,273,043.28	0.66	726,956.72	29,652,333.28
012500100406	21030102	STATUTORY PENSION	500,000,000.00	500,000,000.00	600,000,000.00	580,711,416.18	3.21	19,288,583.82	491,078,947.01
012500100406	21030103	CONTRACT GRATUITY	40,000,000.00	40,000,000.00	40,000,000.00	38,393,173.50	4.02	1,606,826.50	29,878,323.36
012500100406	21030104	DEATH GRATUITY	10,000,000.00	10,000,000.00	10,000,000.00	5,295,612.20	47.04	4,704,387.80	39,857,710.64
022000700100		Office of the Accountant General	1,600,000,000.00	1,400,000,000.00	1,400,000,000.00	1,348,838,405.01	3.65	51,161,594.99	1,451,888,371.74
02102020200	21020202	17% GOVERNMENT CONTRIBUTION TO PENSION	1,600,000,000.00	1,400,000,000.00	1,400,000,000.00	1,348,838,405.01	3.65	51,161,594.99	1,451,888,371.74
051400100200		Rehabilitation Board	400,000,000.00	800,000,000.00	800,000,000.00	556,798,245.00	30.40	243,201,755.00	126,210,000.00
051400100200		Security Allowance for Disabled Persons	400,000,000.00	800,000,000.00	800,000,000.00	556,798,245.00	30.40	243,201,755.00	126,210,000.00

JIGAWA STATE FINANCIAL REPORT, 2020
Notes to Financial Statements No. 12
CONSOLIDATED REVENUE FUND CHARGES [OTHER CHARGES]

CLASS CODE	ORGANISATION/SUB - ORGANISATION	INITIAL BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED REVENUE FUND CHARGES	171,079,000.00	171,079,000.00	171,079,000.00	148,412,672.49	13.25	22,666,327.51	146,384,264.85
011101300101	SSG's Office -Governor & Deputy Governor[CRFC]	16,260,000.00	16,260,000.00	16,260,000.00	12,999,457.56	20.05	3,260,542.44	16,259,708.40
011101300101	State Auditor General [CRFC]	5,432,000.00	5,432,000.00	5,432,000.00	5,428,234.80	0.07	3,765.20	3,167,500.00
014000200101	Office of the Auditor General Local Government Audit	5,432,000.00	5,432,000.00	5,432,000.00	1,892,602.80	65.16	3,539,397.20	5,426,750.00
014700100101	Chairman & Members, CSC	16,158,000.00	16,158,000.00	16,158,000.00	16,083,446.76	0.46	74,553.24	8,018,756.18
014700200101	Chairman & Members, LGSC	21,330,000.00	21,330,000.00	21,330,000.00	16,626,229.76	22.05	4,703,770.24	21,328,266.00
014800100101	SIEC- Chairman & Commission Members	42,270,000.00	42,270,000.00	42,270,000.00	32,852,672.00	22.28	9,417,328.00	31,626,510.20
022000700101	Office of the Accountant General (CRFC)	5,428,000.00	5,428,000.00	5,428,000.00	3,560,479.29	34.41	1,867,520.71	2,209,770.00
022000700101	Office of the Accountant General (Statatutory Allocation to LGs)	53,339,000.00	53,339,000.00	53,339,000.00	53,338,680.00	0.00	320.00	53,333,333.33
022000800101	Office of the Chairman Board of Internal Revenue	5,430,000.00	5,430,000.00	5,430,000.00	5,630,869.52	(3.70)	(200,869.52)	5,013,670.74

JIGAWA STATE FINANCIAL REPORT, 2020

Notes to Financial Statements No. 13

OTHER RECURRENT COST [FORMALLY OVER HEAD COST]

ORG-CODE	ORGANISATION/SUB - ORGANISATION	INITIAL BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED STATEWIDE	21,387,531,000	18,314,905,000	19,518,537,650	15,905,502,754.94	18.51	3,613,034,895.06	19,684,028,872.37
[A]	CONSOLIDATED - A	20,721,246,000	17,766,120,000	18,641,509,650	15,147,778,087.40	18.74	3,493,731,562.60	18,851,590,888.07
011100100101	Government House	750,000,000.00	706,837,000.00	735,600,000.00	721,796,577.94	1.88	13,803,422.06	775,678,569.12
011100100201	Deputy Governor's Office General	292,000,000.00	242,000,000.00	283,684,900.00	283,683,863.85	0.00	1,036.15	291,304,593.00
011100100300	Directorate of Protocol	200,000,000.00	160,000,000.00	176,315,000.00	176,313,923.00	0.00	1,077.00	183,408,707.09
011100100400	Due Process & Project Monitoring Bureau	53,000,000.00	53,000,000.00	53,000,000.00	39,607,655.23	25.27	13,392,344.77	46,669,146.82
011100100700	Pilgrims Welfare Agency	372,000,000.00	172,000,000.00	172,000,000.00	35,093,809.65	79.60	136,906,190.35	321,284,339.09
011100800100	State Emergency Managency Agency (SEMA)	100,000,000.00	100,000,000.00	100,000,000.00	95,951,471.00	4.05	4,048,529.00	115,847,694.15
011101300100	Administration & Finance Directorate	442,500,000.00	412,500,000.00	575,000,000.00	572,016,608.41	0.52	2,983,391.59	473,244,438.69
011101300200	Liason Office Kaduna	4,250,000.00	4,250,000.00	4,250,000.00	2,746,347.33	35.38	1,503,652.67	2,177,830.00
011101300300	Liason Office Lagos	11,000,000.00	11,000,000.00	11,000,000.00	8,582,588.27	21.98	2,417,411.73	9,972,042.00
11101300400	Liaison Office Kano	1,440,000.00	1,440,000.00	1,440,000.00	800,000.00	44.44	640,000.00	1,129,417.00
011101300500	Liason Office Abuja	26,000,000.00	26,000,000.00	26,000,000.00	21,899,737.51	15.77	4,100,262.49	2,177,830.00
011101300600	Chieftaincy & Religious Affairs Directorate	188,000,000.00	140,000,000.00	170,000,000.00	166,764,157.00	1.90	3,235,843.00	166,764,156.50
011101400100	Research, Evaluation & Political Affairs Directorate	68,000,000.00	58,000,000.00	58,000,000.00	22,537,379.54	61.14	35,462,620.46	73,036,023.00
011101800100	Special Services Directorate	820,000,000.00	820,000,000.00	820,000,000.00	755,966,163.28	7.81	64,033,836.72	1,017,422,751.71
011101800100	Council Affairs Department	10,800,000.00	10,800,000.00	10,800,000.00	6,494,037.00	39.87	4,305,963.00	6,574,341.05
011200100100	State House of Assembly	2,400,000,000.00	1,786,000,000.00	2,429,489,000.00	2,429,487,672.21	0.00	1,327.79	2,798,350,100.00
011200100115	Assembly Service Commission	12,000,000.00	12,000,000.00	12,000,000.00	10,807,220.54	9.94	1,192,779.46	
012500100100	Office of the Head of Service	323,000,000.00	317,000,000.00	317,000,000.00	296,271,702.59	6.54	20,728,297.41	371,711,817.50
012500100200	Establishment & Service Matters Directorate	7,200,000.00	7,200,000.00	7,200,000.00	6,308,129.00	12.39	891,871.00	4,239,800.00
012500100300	Manpower Development & Training Directorate	80,000,000.00	70,000,000.00	70,000,000.00	57,893,810.00	17.29	12,106,190.00	56,070,330.15

012500100400	Directorate of Salary & Pension Administraton	7,200,000.00	7,200,000.00	7,200,000.00	5,824,562.76	19.10	1,375,437.24	4,397,504.50
012500100500	Manpower Development Institute	77,600,000.00	77,600,000.00	77,600,000.00	71,652,800.24	7.66	5,947,199.76	33,070,330.15
012500100600	Guidance & Counseling Department	25,000,000.00	25,000,000.00	25,000,000.00	23,329,500.00	6.68	1,670,500.00	22,370,279.00
014000100100	Office of the Auditor General	20,200,000.00	20,200,000.00	20,200,000.00	14,072,559.65	30.33	6,127,440.35	23,686,654.90
014000200100	Directorate of Local Government Audit	83,000,000.00	45,500,000.00	160,500,000.00	158,552,272.35	1.21	1,947,727.65	116,753,159.68
014700100100	Civil Service Commission	121,500,000.00	165,000,000.00	15,190,000.00	15,188,422.40	0.01	1,577.60	9,065,824.80
014700200100	Local Government Service Commission	212,500,000.00	165,000,000.00	465,000,000.00	442,947,509.12	4.74	22,052,490.88	513,543,812.21
014800100100	State Independent Electoral Commission	60,000,000.00	40,000,000.00	27,000,000.00	25,758,860.00	4.60	1,241,140.00	697,387,345.33
021500100100	Ministry of Agriculture & Natural Resources	19,200,000.00	19,200,000.00	32,200,000.00	31,916,268.00	0.88	283,732.00	22,596,487.35
021502102100	Jigawa State Agricultural Research Institute	4,200,000.00	4,200,000.00	10,200,000.00	10,051,038.33	1.46	148,961.67	3,061,450.00
021510200100	Jigawa Agriculture & Rural Development Authrity [JARDA]	12,800,000.00	12,800,000.00	6,800,000.00	5,989,100.00	11.93	810,900.00	14,616,480.00
021511511500	Farmers and Herdsmen Board	3,600,000.00	3,600,000.00	8,000,000.00	7,970,050.00	0.37	29,950.00	2,925,000.00
022000100100	Ministry of Finance & Economic Planning	1,991,500,000.00	1,178,600,000.00	577,538,000.00	451,852,510.46	21.76	125,685,489.54	1,021,125,270.01
022000300100	Budget & Economic Planning Directorate	24,200,000.00	24,200,000.00	24,200,000.00	9,595,213.25	60.35	14,604,786.75	25,929,026.00
022000300200	Economic Planning Board	18,000,000.00	18,000,000.00	18,000,000.00	4,720,000.00	73.78	13,280,000.00	0.00
022000700100	Office of the Accountant General	20,000,000.00	20,000,000.00	20,000,000.00	19,730,000.00	1.35	270,000.00	17,839,987.15
022000800100	Board of Internal Revenue General	40,800,000.00	40,800,000.00	40,800,000.00	38,494,358.86	5.65	2,305,641.14	45,456,213.87
022001200100	Jigawa State Bureau of Statistics	14,400,000.00	4,400,000.00	4,400,000.00	4,391,550.00	0.19	8,450.00	0.00
022200100100	Ministry of Commerce, Industries and Co-operatives	19,200,000.00	19,200,000.00	87,200,000.00	85,205,929.00	2.29	1,994,071.00	7,128,636.67
022200100200	Mineral Resource Development Agency	3,200,000.00	3,200,000.00	3,200,000.00	3,179,535.00	0.64	20,465.00	1,072,000.00
022200100300	State Investment Promotion Agency (InvestJigawa)	19,200,000.00	14,200,000.00	14,200,000.00	9,634,369.66	32.15	4,565,630.34	11,225,890.73
022700600100	Directorate of Economic Empowerment	14,000,000.00	14,000,000.00	29,500,000.00	28,716,612.00	2.66	783,388.00	16,785,685.51
023400100100	Ministry of Works & Transport	1,363,000,000.00	1,333,000,000.00	1,333,000,000.00	1,237,145,800.06	7.19	95,854,199.94	1,292,529,019.00
023400400100	Jigawa Roads Maintenance Agency	19,200,000.00	14,542,000.00	15,200,000.00	14,541,200.00	4.33	658,800.00	19,875,642.84
023400800300	Rural Electricity Board	226,000,000.00	226,000,000.00	226,000,000.00	182,115,023.50	19.42	43,884,976.50	209,772,800.00
023400900100	Fire Services Directorate	7,200,000.00	7,200,000.00	7,200,000.00	5,687,021.42	21.01	1,512,978.58	6,639,622.72
025200100100	Ministry of Water Resources	1,158,000,000.00	1,158,000,000.00	1,158,000,000.00	513,093,899.87	55.69	644,906,100.13	975,782,086.21

025210200100	Jigawa State Water Board	30,000,000.00	30,000,000.00	30,000,000.00	19,427,155.38	35.24	10,572,844.62	17,575,579.50
025210300100	Rural Water Supply and Sanitation Agency	7,200,000.00	7,200,000.00	7,200,000.00	6,795,356.58	5.62	404,643.42	3,498,940.00
025210400100	Small Town Water Supply Agency	14,000,000.00	14,000,000.00	14,000,000.00	9,650,256.23	31.07	4,349,743.77	14,009,000.93
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	14,400,000.00	14,400,000.00	19,009,000.00	19,008,798.00	0.00	202.00	10,588,468.00
026000200100	Jigawa State Housing Authority	13,000,000.00	13,000,000.00	13,000,000.00	12,379,205.06	4.78	620,794.94	11,759,643.26
026000300100	Urban Development Board	17,400,000.00	17,400,000.00	17,400,000.00	3,862,822.50	77.80	13,537,177.50	2,250,492.35
026000400100	Dutse Capital Development Authority [DCDA]	44,000,000.00	44,000,000.00	44,000,000.00	32,292,700.00	26.61	11,707,300.00	36,523,741.00
031800500100	High Court	240,000,000.00	170,000,000.00	200,000,000.00	176,966,430.64	11.52	23,033,569.36	239,610,829.44
031800600100	Shari'a Court of Appeal	125,000,000.00	100,000,000.00	75,000,000.00	69,477,000.00	7.36	5,523,000.00	96,944,241.48
031801100100	Judicial Service Commission	40,000,000.00	40,000,000.00	40,000,000.00	10,646,915.00	73.38	29,353,085.00	16,064,370.00
032600100100	Ministry of Justice	80,000,000.00	80,000,000.00	80,000,000.00	71,437,828.50	10.70	8,562,171.50	47,739,873.00
032600200200	Justice Sector and Law Reform Commission	6,000,000.00	6,000,000.00	6,000,000.00	5,824,320.88	2.93	175,679.12	4,635,528.00
051400100100	Ministry of Women Affairs & Social Development	13,000,000.00	13,000,000.00	13,000,000.00	8,769,740.90	32.54	4,230,259.10	7,221,770.00
051400100200	Rehabilitation Board	415,500,000.00	815,500,000.00	815,500,000.00	417,588,241.52	48.79	397,911,758.48	398,353,985.25
051700100100	Ministry of Education, Science & Technology	2,544,200,000.00	1,784,200,000.00	1,784,200,000.00	1,271,996,074.18	28.71	512,203,925.82	2,321,832,948.00
051700100200	State Educational Inspectorate & Monitoring Unit	18,000,000.00	18,000,000.00	18,000,000.00	11,884,000.00	33.98	6,116,000.00	13,251,556.68
051700300100	State Universal Basic Education Board	888,000,000.00	628,000,000.00	628,000,000.00	345,876,378.00	44.92	282,123,622.00	911,245,879.57
051700300103	Inspectorate Head Quarters & Zones						-	0.00
051700800100	Library Board	3,000,000.00	3,000,000.00	3,000,000.00	1,660,000.00	44.67	1,340,000.00	2,019,137.13
051701000100	Agency for Mass Education	5,400,000.00	5,400,000.00	15,400,000.00	13,425,200.00	12.82	1,974,800.00	3,199,581.99
051701100100	Nomadic Education Agency	18,000,000.00	18,000,000.00	18,000,000.00	9,736,000.00	45.91	8,264,000.00	16,854,872.31
051701800100	Jigawa State Polytechnic	100,000,000.00	100,000,000.00	100,000,000.00	92,364,900.35	7.64	7,635,099.65	92,346,528.28
051701800200	Binyaminu Usman Polytechnic	70,000,000.00	70,000,000.00	70,000,000.00	46,178,307.26	34.03	23,821,692.74	73,897,254.89
051701900100	Jigawa State College of Education	120,000,000.00	120,000,000.00	123,557,750.00	123,557,746.46	0.00	3.54	111,690,281.50

051702100100	Sule Lamido University, Kafin-Hausa	416,100,000.00	400,000,000.00	400,000,000.00	389,842,989.73	2.54	10,157,010.27	392,303,888.62
051705500100	Science & Technical Education Board	420,000,000.00	280,000,000.00	419,000,000.00	274,831,875.56	34.41	144,168,124.44	406,591,024.31
051705600100	Jigawa State Scholarships Board	384,970,000.00	384,970,000.00	384,970,000.00	245,591,685.42	36.20	139,378,314.58	624,672,976.00
051705600200	Dutse Model / Capital School	105,000,000.00	105,000,000.00	105,000,000.00	60,618,573.00	42.27	44,381,427.00	91,045,336.15
051706000100	Jigawa State College of Islamic Legal Studies	100,000,000.00	100,000,000.00	100,000,000.00	77,222,967.31	22.78	22,777,032.69	76,910,473.94
051706100100	Institute of Information Technology	163,000,000.00	163,000,000.00	163,000,000.00	38,953,117.08	76.10	124,046,882.92	197,768,286.94
051706300100	Islamic Education Bureau	480,000,000.00	320,000,000.00	320,000,000.00	181,479,884.81	43.29	138,520,115.19	497,558,468.71
051706300100	Bamaina Academy	6,000,000.00	6,000,000.00	6,000,000.00	4,683,900.00	21.94	1,316,100.00	5,856,745.12
052100100100	Ministry of Health	165,000,000.00	215,000,000.00	215,000,000.00	213,904,400.45	0.51	1,095,599.55	178,756,435.45
052100100100	Jigawa State Medicare Supply Organisation(JIMSO)	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	1,374,035,042.80	8.40	125,964,957.20	
052100100110	Babura General Hospital	15,500,000.00	15,500,000.00	15,500,000.00	7,298,200.00	52.91	8,201,800.00	3,936,298.19
052100100111	Birnin Kudu General Hospital	17,100,000.00	17,100,000.00	25,000,000.00	22,642,803.22	9.43	2,357,196.78	3,276,207.00
052100100112	Birniwa General Hospital	11,000,000.00	11,000,000.00	11,000,000.00	10,443,019.73	5.06	556,980.27	3,053,100.80
052100100113	Dutse General Hospital	55,000,000.00	55,000,000.00	55,000,000.00	35,341,658.00	35.74	19,658,342.00	3,428,372.89
052100100114	Gumel General Hospital	29,480,000.00	29,480,000.00	29,480,000.00	23,214,384.67	21.25	6,265,615.33	2,292,451.00
052100100115	Gwaram Cottage Hospital	9,200,000.00	9,200,000.00	11,200,000.00	10,180,290.00	9.10	1,019,710.00	1,923,678.18
052100100116	Hadejia General Hospital	34,490,000.00	34,490,000.00	45,000,000.00	42,116,691.00	6.41	2,883,309.00	3,804,221.15
052100100117	Hadejia Tuberculosis and Leprosy Hospital	7,666,000.00	7,666,000.00	8,600,000.00	8,077,550.15	6.07	522,449.85	1,452,752.41
052100100118	Jahun General Hospital	20,910,000.00	20,910,000.00	22,100,000.00	21,430,848.00	3.03	669,152.00	3,771,256.22
052100100119	Kafin Hausa [Bulangu] Cottage Hospital	9,200,000.00	9,200,000.00	9,200,000.00	8,215,058.13	10.71	984,941.87	1,925,254.27
052100100120	Kafin Hausa General Hospital	12,000,000.00	12,000,000.00	12,000,000.00	11,621,774.55	3.15	378,225.45	3,524,365.12
052100100121	Kazaure General Hospital	21,000,000.00	21,000,000.00	25,690,000.00	25,689,757.25	0.00	242.75	3,231,879.64
052100100122	Kazaure Psychiatric Hospital	6,200,000.00	7,395,000.00	7,396,000.00	7,395,100.61	0.01	899.39	1,406,311.00
052100100123	Ringim General Hospital	12,000,000.00	12,000,000.00	12,000,000.00	11,173,100.00	6.89	826,900.00	4,785,600.12
052100200100	Jigawa State Agency for the Control of Aids	1,440,000.00	1,440,000.00	12,000,000.00	11,405,741.21	4.95	594,258.79	1,705,227.12
052100300100	Primary Health Care Development Agency	147,000,000.00	147,000,000.00	147,000,000.00	117,183,478.00	20.28	29,816,522.00	51,795,639.66

052100300109	PHCD -LGA Management Offices				3.00		(3.00)	
[B]	CONSOLIDATED - B	-	-	-	-		-	101,823,315.35
052100400100	Auyo -PHCD/MO						-	3,576,548.82
052100400100	Babura -PHCD/MO						-	3,498,564.25
052100400100	Birnin Kudu -PHCD/MO						-	2,987,546.21
052100400100	Birniwa -PHCD/MO						-	3,785,645.25
052100400100	Buji -PHCD/MO						-	4,554,789.14
052100400100	Dutse -PHCD/MO						-	3,457,965.35
052100400100	Gagarawa -PHCD/MO						-	5,457,965.35
052100400100	Garki -PHCD/MO						-	3,698,521.47
052100400100	Gumel -PHCD/MO						-	5,115,489.54
052100400100	Guri -PHCD/MO						-	3,246,827.47
052100400100	Gwaram -PHCD/MO						-	3,759,847.12
052100400100	Gwiwa -PHCD/MO						-	3,261,554.22
052100400100	Hadejia -PHCD/MO						-	2,978,456.54
052100400100	Jahun -PHCD/MO						-	3,474,568.24
052100400100	kafin Hausa -PHCD/MO						-	3,358,745.31
052100400100	Kaugama -PHCD/MO						-	3,475,684.36
052100400100	Kazaure -PHCD/MO						-	3,145,621.51
052100400100	Kiri Kasamma -PHCD/MO						-	2,897,456.33
052100400100	Kiyawa -PHCD/MO						-	4,756,845.48
052100400100	Maigatari -PHCD/MO						-	5,397,456.61
052100400100	Malam Madori -PHCD/MO						-	3,245,764.81
052100400100	Miga -PHCD/MO						-	2,874,956.24
052100400100	Ringim -PHCD/MO						-	3,256,475.91
052100400100	Roni -PHCD/MO						-	3,295,478.22
052100400100	Sule Tankarkar -PHCD/MO						-	6,221,548.75
052100400100	Taura -PHCD/MO						-	3,257,495.33
052100400100	Yankwashi -PHCD/MO						-	3,785,497.52

[C]	CONSOLIDATED -C	666,285,000.00	548,785,000.00	877,028,000.00	757,724,667.54	13.60	119,303,332.46	730,614,668.95
052110400103	Office of the Provost College of Nursing & Midwifery	36,000,000.00	36,000,000.00	36,000,000.00	35,859,137.61	0.39	140,862.39	39,703,350.00
052110400107	School of Nursing B/Kudu	47,235,000.00	37,235,000.00	74,256,000.00	37,127,587.55	50.00	37,128,412.45	21,052,300.00
052110400108	School of Midwifery Birnin Kudu	41,200,000.00	31,200,000.00	62,100,000.00	31,224,217.06	49.72	30,875,782.94	19,836,254.00
052110400109	School of Nursing Hadejia	14,000,000.00	9,000,000.00	22,000,000.00	21,587,698.00	1.87	412,302.00	29,557,411.00
052110400110	School of Midwifery Babura	36,000,000.00	6,000,000.00	17,572,000.00	17,571,813.43	0.00	186.57	
052110600100	School of Health Technology	90,300,000.00	70,300,000.00	135,400,000.00	131,528,172.50	2.86	3,871,827.50	81,546,795.74
052111600100	Rasheed Shekoni Specialist Hospital	76,800,000.00	76,800,000.00	66,800,000.00	57,731,790.15	13.58	9,068,209.85	73,887,496.75
052300100100	Ministry of Information, Youths, Sports & Culture	57,200,000.00	47,200,000.00	47,200,000.00	31,420,548.05	33.43	15,779,451.95	69,010,800.00
052300200100	History & Culture Bureau	9,600,000.00	9,600,000.00	9,600,000.00	2,752,136.20	71.33	6,847,863.80	6,380,381.94
052300300100	Jigawa State Broadcasting Corporation (Television)	22,000,000.00	22,000,000.00	22,000,000.00	15,406,500.00	29.97	6,593,500.00	14,554,820.00
052300400100	Jigawa State Broadcasting Corporation (Radio)	33,000,000.00	23,000,000.00	27,800,000.00	26,569,754.00	4.43	1,230,246.00	29,845,769.35
052300500100	Jigawa State Printing Press	7,200,000.00	7,200,000.00	7,200,000.00	6,785,349.35	5.76	414,650.65	6,784,788.47
052300700100	Jigawa State Sports Council	70,550,000.00	60,550,000.00	105,000,000.00	103,483,123.75	1.44	1,516,876.25	77,689,875.95
053500100100	Ministry of Environment	10,400,000.00	10,400,000.00	20,400,000.00	17,611,548.00	13.67	2,788,452.00	9,030,643.00
053501600100	Jigawa State Environmental Protection & Sanitation Agency [JISEPA]	38,000,000.00	38,000,000.00	35,700,000.00	35,637,742.22	0.17	62,257.78	32,940,387.75
053505600100	Alternative Energy Fund	1,800,000.00	1,800,000.00	2,500,000.00	2,215,366.26	11.39	284,633.74	1,576,504.00
055100100100	Ministry For Local Governments & Comm. Development	75,000,000.00	62,500,000.00	185,500,000.00	183,212,183.41	1.23	2,287,816.59	217,217,091.00

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 14

OTHER RECURRENT COST [GRANTS AND CONTRIBUTIONS GENERAL]

S/N	MONTH	ACTUAL YEAR 2020 N	PERCENTAGE INDEX OF TOTAL %	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED AMOUNT	1,372,031,185.43	100.00	450,217,258.70
1	JANUARY	9,911,733.00	0.72	450,217,258.70
2	FEBRUARY	114,549,107.88	8.35	
3	MARCH	113,276,775.94	8.26	
4	APRIL	31,660,966.97	2.31	
5	MAY	5,941,676.50	0.43	
6	JUNE	978,295,940.25	71.30	
7	JULY	622,074.50	0.05	
8	AUGUST	14,869,159.75	1.08	
9	SEPTEMBER	1,063,423.25	0.08	
10	OCTOBER	14,176,189.14	1.03	
11	NOVEMEBER	2,331,988.25	0.17	
12	DECEMBER	85,332,150.00	6.22	

JIGAWA STATE FINANCIAL REPORT, 2020
Notes to Financial Statement No. 14.1

RECURRENT GRANTS & CONTRIBUTIONS

ECON. CODE	DESCRIPTIONS/CATEGORY	INITIAL BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE	ACTUAL PREVIOUS YEAR 2019 N
2204	CONSOLIDATED	1,003,600,000	1,003,600,000	1,401,039,000	1,372,031,185.43	(26.30)	(368,431,185.43)	450,217,258.70
220401	FOREIGN SCHOLARSHIP AND BURSARY	1,003,600,000	1,003,600,000	1,401,039,000	1,372,031,185.43	2.89	29,007,814.57	450,217,258.70

JIGAWA STATE FINANCIAL REPORT, 2020
Notes to Financial Statement No. 15

STATEMENT OF MISCELLENIOUS EXPENSES: OTHER RECURRENT COST

ECO- CODE	DESCRIPTION	INITIAL BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED	622,440,000	499,640,000	476,062,000	370,305,152.99	27.17	129,334,847.01	574,869,130.34
22020104	International Travels [Estacodes]	225,000,000.00	100,000,000.00	100,000,000.00	62,166,897.00	37.83	37,833,103.00	313,089,295.00
22020201	Electricity Bills	288,000,000.00	288,000,000.00	288,000,000.00	234,601,838	18.54	53,398,161.65	228,382,421
22020203	Internet Access Charges	19,200,000.00	19,200,000.00	19,200,000.00	18,243,742.64	4.98	956,257.36	
22020205	Water Bills	9,200,000.00	10,400,000.00	10,400,000.00	8,784,000.00	15.54	1,616,000.00	3,513,000.00
22020602	Office Rents	1,600,000.00	1,600,000.00	1,600,000.00	481,100.00	69.93	1,118,900.00	825,460.00
22020603	Residential Rents	1,360,000.00	1,360,000.00	1,360,000.00	1,231,400.00	9.46	128,600.00	539,500.00
22020901	Bank Charges & Commission	80,000.00	80,000.00	80,000.00	0.00	100.00	80,000.00	46,370.32
22021002	Honourarium	12,000,000.00	13,000,000.00	43,000,000.00	35,431,575.00	17.60	7,568,425.00	14,855,800.00
22021002	Official Souvenia	66,000,000.00	66,000,000.00	12,422,000.00	9,364,600.00	24.61	3,057,400.00	13,617,284.00

JIGAWA STATE FINANCIAL REPORT, 2020
Notes to Financial Statement No. 16

Others [Recurrent Costs] of General Nature

ECON. CODE	DESCRIPTION	INITIAL BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
C	Payments	80,000,000	80,000,000	150,000,000	113,585,562.47	24.28	36,414,437.53	585,480,911.22
22021069	Project/Programme Coordination Expenses	24,000,000	24,000,000	144,000,000	32,695,608.00	77.29	111,304,392.00	
22020701	Financial Consultancy Services	80,000,000	80,000,000	150,000,000	113,585,562.47	24.28	36,414,437.53	585,480,911.22

JIGAWA STATE FINANCIAL REPORT, 2020

Notes to Financial Statement No. 17

CAPITAL EXPENDITURE [SECTORS SUMMARY]

SECTOR CODE	PROGRAMME/ PROJECTS	INITIAL BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED STATEWIDE	76,383,000,000	56,459,000,000	49,935,937,569	49,935,937,569.07	13.48	6,732,408,021.36	61,887,637,413.05
01	ADMINISTRATIVE SECTOR	2,997,500,000	1,967,500,000	2,176,845,590	2,176,845,590.43	-	-	2,904,747,349.11
02	ECONOMIC SECTOR	43,023,600,000	27,329,600,000	24,481,377,877	24,481,377,876.64	11.63	2,848,222,123.36	38,079,311,068.59
03	LAW AND JUSTICE SECTOR	771,000,000	566,000,000	435,491,294	435,491,293.65	23.06	130,508,706.35	162,802,022.59
05	SOCIAL DEVELOPMENT SECTOR	29,590,900,000	26,595,900,000	22,842,222,808	22,842,222,808.35	14.11	3,753,677,191.65	20,740,776,972.76

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Notes to Financial Statement No. 17A

CAPITAL EXPENDITURE [ADMINISTRATIVE SECTOR DETAILS]

ORGANIZATION/ ECO - CODE	PROGRAMME/PROJECTS	INITIAL BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
01	ADMINISTRATIVE	2,997,500,000	1,967,500,000	2,277,500,000	2,176,845,590	4	100,654,410	2,904,747,349.11
011100100101	Government House	505,000,000	295,000,000	295,000,000	289,233,611	2	5,766,389	209,233,611.00
010011	Procurement of Official and Utility Vehicles for Government Agencies	505,000,000	295,000,000	295,000,000	289,233,611	2	5,766,389	209,233,611.00
011100100201	Deputy Governor's Office	19,500,000	19,500,000	19,500,000	18,803,327	4	696,673	60,705,065.12
010000	Deputy Governor's Office Special Expenditure	19,500,000	19,500,000	19,500,000	18,803,327	4	696,673	60,705,065.12
011100100400	Due Process & Project Monitoring Bureau	50,000,000	25,000,000	25,000,000	23,976,457	4	1,023,543	-
060312	Special Expenditure	50,000,000	25,000,000	25,000,000	23,976,457	4	1,023,543	-
011100100700	Pilgrim Welfare Agency	-	-	-	-	-	-	-
010039	Pilgrims Welfare Agency (Special Expenditure Provision)	10t	10t	10t	-	-	-	-
011100800100	State Emergency Management Agency	54,000,000	54,000,000	54,000,000	52,366,951	3	1,633,050	-
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	54,000,000	54,000,000	54,000,000	52,366,951	3	1,633,050	-
011101300100	Administration & Finance Directorate	78,000,000	78,000,000	78,000,000	74,780,704	4	3,219,296	1,000,000.00
010001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	20,000,000	20,000,000	20,000,000	17,674,854	12	2,325,146	1,000,000.00
010002	Administration & Finance (Special Expenditure)	12,000,000	12,000,000	12,000,000	11,972,357	0	27,643	-
010019	Counterpart Funding Of UNICEF Assisted Programs	10,000,000	10,000,000	10,000,000	9,548,742	5	451,258	-
010041	Support to Galaxy II Operations	36,000,000	36,000,000	36,000,000	35,584,751	1	415,249	-
011101300600	Chieftaincy & Religious Affairs Department	1,640,000,000	1,240,000,000	1,520,000,000	1,458,596,462	4	61,403,538	1,402,787,888.00
010038	Religious Affairs Projects	1,640,000,000	1,240,000,000	1,520,000,000	1,458,596,462	4	61,403,538	1,402,787,888.00
011101800100	Special Service Directorate	27,000,000	27,000,000	27,000,000	24,895,421	8	2,104,579	72,197,670.00
010014	Provision Security Installations and Equipment	27,000,000	27,000,000	27,000,000	24,895,421	8	2,104,579	72,197,670.00
011200100100	State House of Assembly	500,000,000	150,000,000	150,000,000	147,854,258	1	2,145,742	1,022,724,798.77

010010	House of Assembly Project & Other Asset Acquisitions	500,000,000	150,000,000	150,000,000	147,854,258	1	2,145,742	978,956,372.22
020505	House of Assembly Speaker's and Deputy Speaker's Residences	10t	10t	10t				43,768,426.55
020506	Legislative Quarters / Residences	10t	10t	10t				
012500100100	Office of the Head of State Civil Service	10,000,000	10,000,000	10,000,000	7,624,828	24	2,375,172	6,793,301.00
010003	Office Of The Head Of Service - Government-wide Special Expenditure Provision	10,000,000	10,000,000	10,000,000	7,624,828	24	2,375,172	6,793,301.00
012500100400	Directorate of Salary and Pension Administration	-	-	-	-			2,294,050.00
010037	Salary and Pension Administration (Special Expenditure)	10t	10t	10t				2,294,050.00
012500100500	Manpower Development Institute	40,000,000	40,000,000	40,000,000	37,457,289	6	2,542,711	26,284,609.00
010016	Manpower Development Institute Projects & Programmes	40,000,000	40,000,000	40,000,000	37,457,289	6	2,542,711	26,284,609.00
014000100100	Office of the Auditor General	6,000,000	6,000,000	6,000,000	510,000	92	5,490,000	6,791,301.00
010018	Office For Resident Auditors	6,000,000	6,000,000	6,000,000	510,000	92	5,490,000	6,791,301.00
014000200100	Directorate of Local Government Audit	30,000,000	5,000,000	5,000,000	-	100	5,000,000	62,148,506.00
010006	Directorate Of Local Government Audit Programmes	30,000,000	5,000,000	5,000,000		100	5,000,000	62,148,506.00
014700100100	Civil Service Commission	8,000,000	8,000,000	8,000,000	5,341,125	33	2,658,875	-
010007	Civil Service Commission (Special Expenditure)	8,000,000	8,000,000	8,000,000	5,341,125	33	2,658,875	
014700200100	Local Government Service Commission	25,000,000	5,000,000	35,000,000	31,786,549	9	3,213,451	31,786,549.22
010008	Local Government Service Commission (Special Expenditure)	25,000,000	5,000,000	35,000,000	31,786,549	9	3,213,451	31,786,549.22
014800100100	State Independent Electoral Commission	5,000,000	5,000,000	5,000,000	3,618,610	28	1,381,390	-
010009	State Independent Electoral Commission Headquarters	5,000,000	5,000,000	5,000,000	3,618,610	28	1,381,390	

JIGAWA STATE FINANCIAL REPORT, 2020

Notes to Financial Statement No. 17B

CAPITAL EXPENDITURE [ECONOMIC SECTOR DETAILS]

ORGANIZATION/ ECO - CODE	PROGRAMME/PROJECTS	INITIAL BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
02	ECONOMIC	43,023,600,000	27,329,600,000	27,606,550,000	24,481,377,876.640	11	3,125,172,123	38,108,065,283
021500100100	Ministry of Agriculture & Natural Resources	401,000,000	301,000,000	301,000,000	224,351,656.02	25	76,648,344	1,652,384,193.31
020005	Purchase Of Grains For Buffer Stock	10t	10t	10t				
020006	Commercial Agriculture Credit Scheme Projects & Programmes Interventions	10t	10t	10t				1,395,042,152.00
020009	Food and Nutrition Agric. Support & Interventions	3,000,000	3,000,000	3,000,000		100	3,000,000	
020010	Agricultural Planning and Information System Development	3,000,000	3,000,000	3,000,000		100	3,000,000	
020012	Farm Settlements and Farm Clusters Development and Support	10t	10t	10t				
020014	Field Crop Protection and Termite Control	15,000,000	15,000,000	15,000,000	13,584,237.22	9	1,415,763	
020015	Horticultural Crops Development	5,000,000	5,000,000	5,000,000		100	5,000,000	
020016	Fertilizer Procurement	10t	10t	10t				
020017	Crop Rehabilitation Programme	10t	10t	10t				
020018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	10,000,000	10,000,000	10,000,000	7,547,623.82	25	2,452,376	
020020	Veterinary Clinics	10,000,000	10,000,000	10,000,000	6,784,523.91	32	3,215,476	27,458,807.23
020022	Disease Control and Eradication Scheme	10,000,000	10,000,000	10,000,000	9,347,954.00	7	652,046	25,698,752.54
020026	Livestock Investigation and Breeding Centres	120,000,000	70,000,000	70,000,000	53,512,500.00	24	16,487,500	64,816,500.16
020028	Fish Seedling Multiplication	2,000,000	2,000,000	2,000,000		100	2,000,000	4,460,250.15
020029	Artisan Fisheries Development	3,000,000	3,000,000	3,000,000	1,957,827.85	35	1,042,172	
020030	Meat Inspection and Hygiene Promotion	13,000,000	13,000,000	13,000,000	12,874,532.22	1	125,468	13,457,821.23
020031	Avian Influenza Control Project	4,000,000	4,000,000	4,000,000		100	4,000,000	
020033	Borehole - Based Minor Irrigation Scheme	200,000,000	150,000,000	150,000,000	117,044,657.00	22	32,955,343	121,449,910.00
020038	Agricultural Shows and Exhibitions	3,000,000	3,000,000	3,000,000	1,697,800.00	43	1,302,200	

021502102100	Jigawa State Agricultural Research Institute	35,000,000	35,000,000	35,000,000	29,457,894.35	16	5,542,106	41,365,676.24
020011	Jigawa State Agricultural Research Institute	35,000,000	35,000,000	35,000,000	29,457,894.35	16	5,542,106	41,365,676.24
021510200100	Jigawa State Agricultural & Rural Development Authority	10,361,500,000	5,891,500,000	3,891,500,000	2,707,221,316.79	30	1,184,278,683	1,482,687,733.55
020000	Agricultural Development and Extension (JARDA)	1,095,000,000	1,095,000,000	1,095,000,000	1,033,261,460.00	6	61,738,540	201,742,354.17
020001	Climate Change and Adaptation Project (IFAD)	850,000,000	600,000,000	600,000,000	512,601,473.99	15	87,398,526	552,695,515.70
020002	Fadama III Development Project (World Bank)	1,500,000,000	600,000,000	600,000,000	486,366,837.83	19	113,633,162	436,897,254.35
020003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)	2,500,000,000	1,180,000,000	180,000,000	99,895,657.91	45	80,104,342	
020004	Agricultural Transformation Support Project (AfDB)	4,350,000,000	2,350,000,000	1,350,000,000	541,413,131.06	60	808,586,869	291,352,609.33
020007	Food & Nutrition (Agric-related) Programme	2,500,000	2,500,000	2,500,000		100	2,500,000	
020008	Sasakawa Agricultural Support Projects	24,000,000	24,000,000	24,000,000		100	24,000,000	
020037	National Programme for Food Security	40,000,000	40,000,000	40,000,000	33,682,756.00	16	6,317,244	
021511511500	Farmers And Herdsman Board	85,700,000	85,700,000	85,700,000	13,756,550.00	84	71,943,450	97,627,380.00
020032	Development Of Farm Settlement and Grazing Reserves	85,700,000	85,700,000	85,700,000	13,756,550.00	84	71,943,450	97,627,380.00
022000100100	Ministry of Finance & Economic Planning	310,000,000	310,000,000	310,000,000	272,922,665.20	12	37,077,335	103,249,310.00
010020	Ministry of Finance SIFMIS Project & Treasury Computerization	5,000,000	5,000,000	5,000,000	4,989,600.00	0	10,400	4,985,133.00
010021	Ministry Of Finance (Special Expenditure)	5,000,000	5,000,000	5,000,000		100	5,000,000	
020065	Ministry of Finance Incorporated Investment Fund	300,000,000	300,000,000	300,000,000	267,933,065.20	11	32,066,935	98,264,177.00
022000300100	Budget and Economic Planning Directorate	1,343,000,000	1,343,000,000	593,000,000	412,263,026.46	30	180,736,974	574,974,571.00
010025	Social and Economic Studies and Research	8,000,000	8,000,000	8,000,000		100	8,000,000	4,225,000.00
010026	Budget Computerization and SIFMIS Project	5,000,000	5,000,000	5,000,000		100	5,000,000	
010028	Sustainable Development Goals Coordination and Monitoring	500,000,000	500,000,000	50,000,000		100	50,000,000	21,948,401.00
010029	SOCU State Social Register Development and Maintenance	50,000,000	50,000,000	50,000,000	13,550,000.00	73	36,450,000	2,048,000.00
010031	Food and Nutrition Programme (Co-Ordination and Monitoring)	5,000,000	5,000,000	5,000,000		100	5,000,000	
010033	Development Assistance State Counterpart-Funding & Donor Coordination Activities	25,000,000	25,000,000	25,000,000		100	25,000,000	15,223,001.00
010034	E U / World Bank Supported State & Local Governance Reform Project (SLOGOR)	750,000,000	750,000,000	450,000,000	398,713,026.46	11	51,286,974	531,530,169.00

022000800100	State Internal Revenue Service	75,000,000	75,000,000	75,000,000	59,375,650.55	21	15,624,349	23,657,586.25
010022	Internal Revenue Service Headquarter & Area Office Projects and Procurements	75,000,000	75,000,000	75,000,000	59,375,650.55	21	15,624,349	23,657,586.25
010023	Internal Revenue Service Security Documents	10t	10t	10t				
010024	Internal Revenue Service Stamp Duty Machine	10t	10t	10t				
022001200100	Jigawa State Bureau of Statistics	15,000,000	15,000,000	15,000,000	-	100	15,000,000	-
010027	Statistical Surveys and Publications	15,000,000	15,000,000	15,000,000		100	15,000,000	
022200100100	Ministry of Commerce, Industries and Co-operatives	710,700,000	390,700,000	390,700,000	292,643,741.90	25	98,056,258	206,803,218.85
020050	Business Development Support Services	21,500,000	121,500,000	121,500,000	97,584,712.22	20	23,915,288	38,316,273.00
020053	Maigatari Trade - Free Zone Project	80,400,000	80,400,000	80,400,000	61,951,753.22	23	18,448,247	72,101,190.00
020054	Major Markets Development	40,000,000	40,000,000	40,000,000	31,997,235.25	20	8,002,765	56,956,832.85
020055	Consumer Protection Committee Activities	19,000,000	19,000,000	19,000,000	17,587,644.64	7	1,412,355	13,225,000.00
020064	Tourism Promotion Activities	28,800,000	8,800,000	8,800,000		100	8,800,000	13,465,822.00
020066	Trade Fairs, Road Shows and Business Promotion Support	9,000,000	9,000,000	9,000,000		100	9,000,000	12,738,101.00
020067	Nigeria-Niger Economic and Trade Development Corridor	12,000,000	12,000,000	12,000,000	9,547,852.33	20	2,452,148	
020070	Establishment of Industrial Cluster Layouts	500,000,000	100,000,000	100,000,000	73,974,544.24	26	26,025,456	
022200100200	Mineral Resources Development Agency	37,100,000	37,100,000	37,100,000	31,437,843.22	15	5,662,157	28,754,214.21
020062	Raw Materials Display Centre	13,600,000	13,600,000	13,600,000	9,747,692.87	28	3,852,307	
020063	Solid Minerals Development	23,500,000	23,500,000	23,500,000	21,690,150.35	8	1,809,850	28,754,214.21
022200100300	State Investment Promotion Agency	40,000,000	20,000,000	20,000,000	17,007,192.00	15	2,992,808	-
020068	Investment Promotion / One-Stop-Shop Support Services	40,000,000	20,000,000	20,000,000	17,007,192.00	15	2,992,808	
022700600100	Directorate of Economic Empowerment	1,135,000,000	883,000,000	883,000,000	795,381,619.19	10	87,618,381	850,927,445.43
020056	Development and Support to Business Cooperatives for Economic Empowerment	50,000,000	100,000,000	100,000,000	71,634,500.00	28	28,365,500	89,741,852.30
020057	Development and Maintenance of Skills Acquisition Centers	134,000,000	132,000,000	132,000,000	127,974,186.55	3	4,025,813	39,436,291.00
020058	Micro Credit and Business Start-ups Support	401,000,000	301,000,000	301,000,000	261,073,600.00	13	39,926,400	173,173,852.13
020060	Agro-Processing Equipment Leasing	450,000,000	250,000,000	250,000,000	247,365,456.33	1	2,634,544	422,500,000.00
020061	Women and Youths Artisans and Skills Development Initiatives	100,000,000	100,000,000	100,000,000	87,333,876.31	13	12,666,124	126,075,450.00

023400100100	Ministry of Works & Transport	17,259,000,000	10,714,000,000	13,840,950,000	13,354,767,864.61	4	486,182,135	26,874,754,669.97
020300	Construction Of Bridges and Major Culverts	300,000,000	100,000,000	100,000,000	93,587,361.87	6	6,412,638	32,720,582.00
020301	Upgrading Of Rural (Feeder) Roads	1,100,000,000	1,100,000,000	1,100,000,000	978,784,541.31	11	121,215,459	6,262,895,788.91
020302	Road and Other Projects Consultancies	200,000,000	200,000,000	330,600,000	326,483,402.65	1	4,116,597	332,650,736.32
020303	Babura - Yarkirya Road	10t	10t	10t				
020304	Sukullifi - Kale - Gunka - Harbo - Tsakuwawa Road	10t	10t	10t				
020306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	400,000,000	100,000,000	100,000,000	94,754,872.87	5	5,245,127	
020307	Arawa - Baturiyya - Musari - Abunabo - Kadira - Guri Road	10t	10t	10t				
020309	Maigatari - Birniwa Western By-Pass Road (Maigatari - Kongon Giwa, Maigarmaka - Galadi - Karmashi -	1,320,000,000	1,300,000,000	3,250,300,000	3,181,391,807.98	2	68,908,192	
020314	Kijawal - Dabi Road	10t	10t	10t				191,483,614.46
020317	Kwanar Medi - Danzomo - Garki Road	1,500,000,000	1,500,000,000	1,500,000,000	1,458,226,192.54	3	41,773,807	1,888,281,863.39
020318	Girimbo - Gantsa - Sara Road	350,000,000	200,000,000	200,000,000	197,875,875.00	1	2,124,125	
020319	Dutse - Madobi - Katanga - Dangoli with a spur from Madobi to Baranda	10t	10t	10t				1,590,224,410.27
020320	Balago - Dumadumin Toka Road	2,000,000,000	550,000,000	565,850,000	561,817,693.61	1	4,032,306	4,274,992,726.80
020321	Gudicin - Aguyaka Road	180,000,000	180,000,000	180,000,000	175,887,585.92	2	4,112,414	747,544,224.25
020324	State Capital Road Networks	1,800,000,000	1,280,000,000	1,453,500,000	1,339,923,048.48	8	113,576,952	993,285,452.76
020325	Construction of Township Roads	3,000,000,000	2,200,000,000	2,646,700,000	2,644,266,603.95	0	2,433,396	5,241,981,656.74
020328	Feeder Roads Project	1,200,000,000	695,000,000	695,000,000	637,927,728.29	8	57,072,272	3,566,257,443.07
020329	Dutse Airport Projects	200,000,000	200,000,000	200,000,000	194,601,849.94	3	5,398,150	
020331	State Driving School	5,000,000	5,000,000	5,000,000	4,987,452.00	0	12,548	14,437,889.06
020332	Vehicle Inspection Office Operations	4,000,000	4,000,000	4,000,000		100	4,000,000	
020334	Ringim - Facawa - Doko Road	350,000,000	50,000,000	10t		#VALUE!	#VALUE!	273,897,245.87
020335	Kwanar Kuka - Tafa Road	350,000,000	50,000,000	50,000,000	46,754,852.54	6	3,245,147	
020336	Farun Daba - Maitsani - Ba'auzini - Kafin Chiroma - Gallu Babba - Gallu Karama - Karkarna Bye Pass Road	350,000,000	50,000,000	10t		#VALUE!	#VALUE!	
020337	Gwaram - Basirka Road	550,000,000	200,000,000	650,000,000	626,188,258.07	4	23,811,742	
020338	Hadejia - Garun Gabas Road	350,000,000	50,000,000	10t		#VALUE!	#VALUE!	

020339	Maigatari - Babura Road	350,000,000	50,000,000	10t		#VALUE!	#VALUE!	
020340	Gunka - Sabon Garin 'Ya'ya Road	100,000,000	10t	10t				
020341	Arbus - Girbobo Road	100,000,000	50,000,000	10t				
020342	Dundubus - 'Yanjaji - Wangara - Gidan Maidaru Road	200,000,000	50,000,000	10t				
020343	Daguma - Garin Kosau Road	100,000,000	50,000,000	10t				
020344	Kuka Yasku - Malam Abba - Katuka - Garin Kwalandi Road	100,000,000	50,000,000	10t				
020345	Koko - Fayamfayam Road	200,000,000	50,000,000	10t				
020346	Kwanar Idonduna - Kadawawa - Gangawa - Nahuce - Kwanar Olayinka Road	100,000,000	50,000,000	10t				
020516	Provision Of Street Lights In Urban Centres	400,000,000	350,000,000	710,000,000	707,559,999.14	0	2,440,001	1,376,442,083.83
020517	Dutse Street Lights	100,000,000	10t	100,000,000	83,748,738.45	16	16,251,262	87,658,952.24
023400400100	Jigawa Roads Maintenance Agency	400,000,000	370,000,000	370,000,000	269,140,274.89	27	100,859,725	281,038,909.17
020322	Special Roads Routine Maintenance	300,000,000	300,000,000	300,000,000	212,061,678.00	29	87,938,322	281,038,909.17
020323	Purchase and Refurbishing Of Roads Construction Plants and Equipment	50,000,000	20,000,000	20,000,000	13,754,235.33	31	6,245,765	
020326	Maintenance of Township Roads	50,000,000	50,000,000	50,000,000	43,324,361.56	13	6,675,638	
023400800300	Rural Electricity Board	826,000,000	850,000,000	850,000,000	770,004,615.16	9	79,995,385	1,036,696,633.63
020100	New Rural Electrification Projects	340,000,000	300,000,000	300,000,000	289,151,651.67	4	10,848,348	703,088,608.00
020101	Completion Of Ongoing Electrification Projects	450,000,000	500,000,000	500,000,000	443,305,110.60	11	56,694,889	291,784,521.36
020102	Maintenance / Upgrading Of Existing Electrification Projects	16,000,000	50,000,000	50,000,000	37,547,852.89	25	12,452,147	28,542,254.27
020103	State Independent Power Plants (IPP) Projects	10t	10t	10t				
020104	Electrification Projects Plants and Equipments	20,000,000	10t	10t				13,281,250.00
023400900100	Fire Service Directorate	61,500,000	51,500,000	51,500,000	36,172,250.52	30	15,327,749	31,753,159.32
010012	Procurement Of Fire Fighting Vehicles and Equipment	45,500,000	45,500,000	45,500,000	36,172,250.52	21	9,327,749	
010013	State Fire Service Headquarter	16,000,000	6,000,000	6,000,000		100	6,000,000	31,753,159.32
025200100100	Ministry of Water Resources	699,600,000	649,600,000	649,600,000	606,296,396.34	7	43,303,604	329,380,643.00
020410	EU - Supported Water Supply and Sanitation Sector Reform (Small Town)Projects	310,000,000	310,000,000	310,000,000	298,542,741.85	4	11,457,258	
020421	Greater Dutse Water Supply Scheme	357,100,000	307,100,000	307,100,000	279,816,978.49	9	27,283,022	329,380,643.00

020422	Rehabilitation Of Existing Dams	25,000,000	25,000,000	25,000,000	23,980,876.00	4	1,019,124	
020423	Hydro-Metrological Stations	10t	10t	10t				
020426	Water Sector Policy Planning, Monitoring and Evaluation	7,500,000	7,500,000	7,500,000	3,955,800.00	47	3,544,200	
025210200100	Jigawa State Water Board	694,900,000	694,900,000	694,900,000	622,502,552.91	10	72,397,447	867,944,423.35
020413	Shuwarin Water Supply Scheme	5,000,000	5,000,000	5,000,000		100	5,000,000	
020414	Water Supply To New Layouts and Low Cost Housing Estates.	10t	10t	10t				2,400,000.00
020415	Improvement Of Water Supply Scheme In Local Govt. Headquarters	520,900,000	520,900,000	520,900,000	474,395,765.30	9	46,504,235	277,171,424.78
020416	Rehabilitation Of Existing Urban Water Supply Schemes	10t	10t	10t				
020417	Urban Water Supply Workshop Tools, Equipment and Utility Vehicles	5,000,000	5,000,000	5,000,000		100	5,000,000	1,124,856.22
020419	Rehabilitation and Additional Boreholes To Existing Water Scheme	100,000,000	100,000,000	100,000,000	94,719,245.61	5	5,280,754	587,248,142.35
020420	FGN-Supported 3rd-National Urban Water Sector Reform Program	60,000,000	60,000,000	60,000,000	53,387,542.00	11	6,612,458	
020424	Reinforcement Of Birnin Kudu Regional Water Supply Schemes	2,000,000	2,000,000	2,000,000		100	2,000,000	
020425	Reinforcement Of Kazaure Regional Water Supply Schemes	2,000,000	2,000,000	2,000,000		100	2,000,000	
025210300100	Rural Water Supply and Sanitation Agency	4,621,500,000	2,098,500,000	1,998,500,000	1,765,681,364.26	12	232,818,636	1,462,829,759.35
020400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	150,000,000	100,000,000	10t		#VALUE!	#VALUE!	5,980,800.00
020401	Rural Water Supply Projects	3,400,000,000	1,177,000,000	1,177,000,000	1,089,762,071.35	7	87,237,929	1,456,848,959.35
020402	Food and Nutrition (Water & Sanitation Related) Programmes	5,000,000	5,000,000	5,000,000		100	5,000,000	
020403	Water Sanitation and Hygiene Promotion	66,500,000	66,500,000	66,500,000	57,542,874.25	13	8,957,126	
020427	PE-WASH Programme and Projects	1,000,000,000	750,000,000	750,000,000	618,376,418.66	18	131,623,581	
025210400100	Small Town Water Supply Agency	1,991,100,000	1,641,100,000	1,641,100,000	1,473,529,153.68	10	167,570,846	1,248,423,155.86
020404	Rehabilitation Of Existing Small Towns Water Supply Schemes	200,000,000	200,000,000	200,000,000	185,820,225.56	7	14,179,774	88,774,343.00
020406	Reinforcement Of Trunk Mains and Improvement Of Reticulations	120,000,000	120,000,000	120,000,000	119,078,054.80	1	921,945	31,547,621.86
020407	Establishment Of New Motorised Water Schemes In Small Towns	10t	10t	10t				
020408	Installation Of Solar Based Power Plants	1,639,100,000	1,289,100,000	1,289,100,000	1,138,884,888.32	12	150,215,112	1,115,585,191.00
020411	STOWA Water Supply Inventory, Planning, and M & E Activities	32,000,000	32,000,000	32,000,000	29,745,985.00	7	2,254,015	12,516,000.00
020412	Power Connection To Water Supply Schemes	10t	10t	10t				

026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	748,000,000	558,000,000	558,000,000	495,492,087.37	11	62,507,913	645,217,768.70
020500	New Government House (Existing & Additional Structures and Facilities)	150,000,000	120,000,000	120,000,000	98,754,258.00	18	21,245,742	
020501	Commissioners Residences (G-9 Quarters)	10,000,000	10,000,000	10,000,000	7,354,785.00	26	2,645,215	
020507	Provision of SSG and HOS Official Residences	10t	10t	10t				
020518	Land and Property Compensation	400,000,000	250,000,000	250,000,000	238,745,641.85	5	11,254,358	278,310,074.70
020519	Systematic Land Registration and Land Management Information System	78,000,000	78,000,000	78,000,000	64,875,241.00	17	13,124,759	66,480,000.00
020520	Development Of Layouts and Acquired Lands	25,000,000	25,000,000	25,000,000	21,315,350.00	15	3,684,650	
020521	Aerial Photography and Mapping	20,000,000	20,000,000	20,000,000	17,244,526.00	14	2,755,474	
020522	Acquisition Of Lithographic and Survey Equipment	10,000,000	10,000,000	10,000,000	9,461,362.31	5	538,638	
020523	Ministry Of Lands Headquarters and Zonal Land Registries	10t	10t	10t				15,926,000.00
020524	Legislative Staff Quarter, Dutse	25,000,000	25,000,000	25,000,000	24,486,137.97	2	513,862	284,501,694.00
020526	Establishment of GIS Unit	30,000,000	20,000,000	20,000,000	13,254,785.24	34	6,745,215	
026000200100	Jigawa State Housing Authority	1,047,000,000	207,000,000	207,000,000	145,389,947.24	30	61,610,053	164,661,617.00
020502	Low Cost Housing Scheme	107,000,000	107,000,000	107,000,000	105,862,331.00	1	1,137,669	164,661,617.00
020503	Commercial Low-cost Housing Scheme	940,000,000	100,000,000	100,000,000	39,527,616.24	60	60,472,384	
026000300100	Urban Development Board	66,000,000	48,000,000	48,000,000	41,702,959.63	13	6,297,040	56,106,626.61
020511	Development of Master Plan For Urban Centres	25,000,000	25,000,000	25,000,000	21,587,412.33	14	3,412,588	18,254,257.36
020513	Urban Development Engineering Workshop, Equipment and Materials	5,000,000	5,000,000	5,000,000	4,361,595.95	13	638,404	
020515	Urban Development Plants & Development Control Equipment and Materials	36,000,000	18,000,000	18,000,000	15,753,951.35	12	2,246,049	37,852,369.25
026000400100	Dutse Capital Development Authority (DCDA)	60,000,000	60,000,000	60,000,000	44,879,254	25	15,120,746	46,826,588.00
020514	State Capital Development Projects	60,000,000	60,000,000	60,000,000	44,879,254.35	25	15,120,746	46,826,588.00

JIGAWA STATE FINANCIAL REPORT, 2020
Notes to Financial Statement No. 17C
CAPITAL EXPENDITURE [LAW & JUSTICE SECTOR DETAILS]

ORGANIZATION/ ECO - CODE	PROGRAMME/PROJECTS	INITIAL BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
03	LAW AND JUSTICE	771,000,000	566,000,000	566,000,000	435,491,293.65	23	130,508,706	162,802,022.59
031800500100	High Court of Justice	171,000,000	151,000,000	151,000,000	101,452,745.22	33	49,547,255	42,546,641.00
020504	High Court Judge Houses	72,000,000	72,000,000	2,000,000		100	2,000,000	14,039,697.00
040002	Magistrate Courts and Other Court Buildings (Rehabilitation)	39,000,000	39,000,000	39,000,000		100	39,000,000	28,506,944.00
040003	High Court Of Justice (Special Expenditure)	60,000,000	40,000,000	110,000,000	101,452,745.22	8	8,547,255	
031800600100	Sharia Court of Appeal	500,000,000	315,000,000	215,000,000	153,709,900.83	29	61,290,099	98,303,628.15
020509	Renovation Of Shari'a Courts Residences	90,000,000	90,000,000	90,000,000	59,427,423.87	34	30,572,576	58,783,875.00
040004	Sharia Courts Structures	250,000,000	125,000,000	125,000,000	94,282,476.96	25	30,717,523	39,519,753.15
040005	Sharia Court Of Appeal (Special Expenditure)	160,000,000	100,000,000	10t				
031801100100	Judicial Service Commission	40,000,000	40,000,000	140,000,000	137,587,412.32	2	2,412,588	-
040001	Judicial Service Commission Headquarters	40,000,000	40,000,000	140,000,000	137,587,412.32	2	2,412,588	
032600100100	Ministry of Justice	60,000,000	60,000,000	60,000,000	42,741,235.28	29	17,258,765	21,951,753.44
040007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects	60,000,000	60,000,000	60,000,000	42,741,235.28	29	17,258,765	21,951,753.44

JIGAWA STATE FINANCIAL REPORT, 2020

Notes to Financial Statement No. 17D

CAPITAL EXPENDITURE [SOCIAL SECTOR DETAILS]

ORGANIZATION/ ECO - CODE	PROGRAMME/PROJECTS	INITIAL BUDGET 2020 N	REVISED BUDGET 2020 N	FINAL BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
05	SOCIAL	29,590,900,000	26,595,900,000	28,271,547,000	22,842,222,808.35	19	5,429,324,192	20,740,776,972.76
051400100100	Ministry of Women Affairs & Social Development	177,500,000	177,500,000	177,500,000	134,291,092.61	24	43,208,907	64,899,503.07
060300	Women Development Programme	90,000,000	90,000,000	90,000,000	87,945,621.27	2	2,054,379	48,877,257.45
060301	Reformatory School K/Hausa	5,000,000	5,000,000	5,000,000		100	5,000,000	
060302	Child Development Programme	27,500,000	27,500,000	27,500,000	19,456,752.36	29	8,043,248	13,148,000.12
060304	Planning Research & Statistics for Women and Social Development	5,000,000	5,000,000	5,000,000		100	5,000,000	
060306	V V F Hostel Jahun	5,000,000	5,000,000	5,000,000	2,500,000.00	50	2,500,000	2,874,245.50
060308	Hospital-Based & Zonal Social Welfare Operations	30,000,000	30,000,000	30,000,000	11,642,864.35	61	18,357,136	
060314	Nutrition Intervention (Women Affairs Related Activities)	15,000,000	15,000,000	15,000,000	12,745,854.63	15	2,254,145	
051400100200	Jigawa State Rehabilitation Board	477,000,000	477,000,000	477,000,000	452,575,198.42	5	24,424,802	365,956,593.50
060310	Social Assistance & Social Welfare Program Activities	450,000,000	450,000,000	450,000,000	427,698,452.57	5	22,301,547	
060311	Social Rehabilitation Programme Activities	27,000,000	27,000,000	27,000,000	24,876,745.85	8	2,123,254	365,956,593.50
051700100100	Ministry of Education, Science & Technology	2,876,870,000	2,743,094,000	3,683,372,000	3,483,976,482.90	5	199,395,517	2,131,464,242.54
060014	Development and Maintenance of Senior Secondary School Structures and Facilities	1,790,000,000	1,315,424,000	1,315,424,000	1,192,299,607.85	9	123,124,392	981,177,704.54
060015	Procurement Schools Furniture for Senior Secondary Schools	100,000,000	100,000,000	100,000,000	94,888,884.90	5	5,111,115	63,176,038.00
060016	Procurement of instructional materials, Laboratory Equipment for Senior Secondary Schools	200,200,000	120,000,000	212,778,000	193,243,664.14	9	19,534,336	108,751,258.00
060017	Ministry of Education State Headquarters and Zonal Offices	28,000,000	28,000,000	28,000,000	23,467,953.65	16	4,532,046	546,774,500.00
060037	Global Partnership for Education Support Program in Jigawa State (World Bank Supported)	407,000,000	448,000,000	1,295,500,000	1,280,594,314.52	1	14,905,685	387,844,292.00
060038	Establishment of Jigawa State College of Remedial Studies, Babura	200,000,000	590,000,000	590,000,000	567,828,470.29	4	22,171,530	43,740,450.00
060045	Education Sector Planning, Research & Statistics	15,000,000	5,000,000	5,000,000		100	5,000,000	
060046	Senior Secondary Teacher Capacity Development	136,670,000	136,670,000	136,670,000	131,653,587.55	4	5,016,412	
051700100200	State Educational Inspectorate & Monitoring Unit	24,500,000	24,500,000	24,500,000	17,879,654.66	27	6,620,345	-
060040	State Educational Inspectorate and Monitoring Unit Programme	24,500,000	24,500,000	24,500,000	17,879,654.66	27	6,620,345	

051700300100	State Universal Basic Education Board	10,642,650,000	9,332,650,000	9,332,650,000	7,446,523,966.06	20	1,886,126,034	4,083,039,402.75
060002	Basic Education - Provision Primary & Junior Secondary Structures	5,590,400,000	4,950,400,000	4,950,400,000	3,524,728,821.36	29	1,425,671,179	3,722,990,607.75
060004	Basic Education Teacher Quality Improvement Activities	120,000,000	70,000,000	70,000,000	43,647,983.05	38	26,352,017	
060005	Basic Education - Rehabilitation & Major Maintenance of Primary and Junior Secondary School Structures	10t	10t	10t				
060006	Islamic / Quranic Education for Primary & Junior Secondary Schools	677,250,000	627,250,000	627,250,000	616,821,915.47	2	10,428,085	41,441,686.00
060007	Procurement of Instructional Materials	683,400,000	333,400,000	333,400,000	321,734,588.47	3	11,665,412	38,903,149.00
060008	Basic Education Food and Nutrition Interventions and Support	6,000,000	6,000,000	6,000,000		100	6,000,000	
060010	UBEC Basic Education Special Intervention Programme (Capacity Building)	150,000,000	150,000,000	150,000,000	129,027,680.00	14	20,972,320	248,975,255.00
060039	Special (Basic) Education Programme	40,000,000	40,000,000	40,000,000	35,311,147.60	12	4,688,852	30,728,705.00
060043	Procurement of ICT Equipment for Basic Education Development	160,000,000	100,000,000	100,000,000	91,265,232.37	9	8,734,768	
060044	Basic Education School Furniture (Procurement & Repairs)	1,265,600,000	1,105,600,000	1,105,600,000	1,093,945,652.22	1	11,654,348	
060048	World bank Supported Better Education Service Delivery for All (BESDA) Project	1,950,000,000	1,950,000,000	1,950,000,000	1,590,040,945.52	18	359,959,054	
051700800100	Library Board	21,000,000	21,000,000	21,000,000	-	100	21,000,000	36,345,619.25
060033	Development of Libraries	21,000,000	21,000,000	21,000,000		100	21,000,000	36,345,619.25
051701000100	Agency for Mass Education	67,000,000	67,000,000	67,000,000	66,642,103.94	1	357,896	99,230,139.26
060032	Adult Mass Literacy Programme	36,000,000	36,000,000	36,000,000	35,932,856.41	0	67,144	54,470,981.71
060034	Basic and Post Literacy Remedial & Continuing Education	26,000,000	26,000,000	26,000,000	25,907,425.33	0	92,575	39,130,513.14
060035	Women Vocational Education Centres	5,000,000	5,000,000	5,000,000	4,801,822.20	4	198,178	5,628,644.41
051701100100	Nomadic Education Agency	81,000,000	81,000,000	81,000,000	73,670,944.83	9	7,329,055	58,871,478.44
060011	Nomadic Basic Education Projects (Structures and Facilities)	16,000,000	16,000,000	16,000,000	15,583,368.98	3	416,631	24,347,227.31
060012	Nomadic Basic Education (Furniture and Instructional Materials)	65,000,000	65,000,000	65,000,000	58,087,575.85	11	6,912,424	34,524,251.13
051701800100	Jigawa State Polytechnic	868,000,000	868,000,000	868,000,000	787,488,237.82	9	80,511,762	645,290,381.80
060027	Jigawa State Polytechnic Projects	868,000,000	868,000,000	868,000,000	787,488,237.82	9	80,511,762	645,290,381.80
051701800200	Bilyaminu Usman Polytechnic Hadejia	668,000,000	668,000,000	668,000,000	596,087,370.41	11	71,912,630	54,315,164.81
060030	Binyaminu Usman Polytechnic Programmes	668,000,000	668,000,000	668,000,000	596,087,370	11	71,912,630	54,315,164.81
051701900100	Jigawa State College of Education	580,000,000	806,776,000	806,776,000	731,819,428.19	9	74,956,572	573,420,558.00
060025	College Of Education (Projects and Programmes)	580,000,000	806,776,000	806,776,000	731,819,428.19	9	74,956,572	573,420,558.00

051702100100	Sule Lamido University	2,970,000,000	2,620,000,000	2,620,000,000	1,726,304,859.07	34	893,695,141	2,972,988,342.00
060031	Sule Lamido State University Kafin Hausa (Projects and Programmes)	2,970,000,000	2,620,000,000	2,620,000,000	1,726,304,859.07	34	893,695,141	2,972,988,342.00
051705500100	Science & Technical Education Board	245,000,000	230,000,000	230,000,000	216,066,989.45	6	13,933,011	243,974,464.00
060019	Science and Technical Schools Structures and Facilities	140,000,000	125,000,000	125,000,000	121,017,493.77	3	3,982,506	171,484,704.00
060020	Procurement Schools Furniture for Science, Technical and Vocational Schools	45,000,000	45,000,000	45,000,000	42,754,862.95	5	2,245,137	9,473,921.00
060021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools	5,000,000	5,000,000	5,000,000	4,669,371.00	7	330,629	53,921,337.00
060022	Establishment / Upgrading of Science, Technical & Vocational Schools	55,000,000	55,000,000	55,000,000	47,625,261.73	13	7,374,738	9,094,502.00
051705600100	Jigawa State Scholarship Board	-	-	-	-			
010005	Special Expenditure (Scholarship Board)	10t	10t	10t				
051705600200	Dutse Model / Capital School	52,000,000	52,000,000	52,000,000	51,975,955.75	0	24,044	43,753,159.38
060018	Dutse Model & Capital Schools Projects	52,000,000	52,000,000	52,000,000	51,975,955.75	0	24,044	43,753,159.38
051706000100	Jigawa State College of Education and Legal Studies	139,000,000	139,000,000	139,000,000	127,879,254.33	8	11,120,746	136,996,359.14
060028	College Of Islamic Legal Studies Programmes	139,000,000	139,000,000	139,000,000	127,879,254.33	8	11,120,746	136,996,359.14
051706100100	Institute of Information Technology	165,500,000	165,500,000	165,500,000	97,842,563.33	41	67,657,437	163,964,119.18
060029	Institute For Information Technology Projects	165,500,000	165,500,000	165,500,000	97,842,563.33	41	67,657,437	163,964,119.18
051706300100	Islamic Education Bureau	429,800,000	392,800,000	392,800,000	321,685,734.61	18	71,114,265	811,065,150.33
060023	Senior Secondary Islamic/Quranic Education School Programme (Structures & Facilities)	392,800,000	392,800,000	392,800,000	321,685,734.61	18	71,114,265	775,273,998.17
060036	Procurement of School Furniture and Instructional Materials for Islamic & Quaranic Education Senior Secondary Schools (IEB)	37,000,000	10t	10t				35,791,152.16
051706400100	Bamaina Academy	36,000,000	36,000,000	36,000,000	21,650,269.44	40	14,349,731	52,848,532.67
060009	Bamaina Academy Projects	36,000,000	36,000,000	36,000,000	21,650,269.44	40	14,349,731	52,848,532.67
051706500100	Jigawa State College of Remedial Studies	-	-	-	-			
060041	Jigawa State College of Remedial Studies Projects & Programmes	10t	10t	10t				
052100100100	Ministry of Health	6,260,000,000	5,845,000,000	5,987,000,000	4,534,255,520.20	24	1,452,744,480	6,082,986,235.97
060204	Establishment Of Operational Research Unit	5,000,000	5,000,000	5,000,000		100	5,000,000	
060206	World Bank Supported Save One Million Lives Health Program	854,000,000	854,000,000	854,000,000	397,486,233.77	53	456,513,766	627,784,942.41
060211	Malaria Control Booster Programme	20,000,000	20,000,000	20,000,000		100	20,000,000	
060212	HIV / AIDS Control Complementary Programme	27,000,000	27,000,000	27,000,000	26,852,735.66	1	147,264	18,245,321.25

060213	Leprosy Referral and T. B. Hospital Hadejia	68,000,000	68,000,000	68,000,000	46,753,951.56	31	21,246,048	12,098,450.36
060215	Establishment Of Health & Demographic Research Centre	10t	10t	10t				
060216	Health Management Information Dbase Development	14,000,000	14,000,000	14,000,000		100	14,000,000	
060218	Improvement Of General Hospitals	1,790,000,000	1,400,000,000	1,322,000,000	1,296,815,314.15	2	25,184,686	1,359,106,341.87
060219	Ophthalmic Unit In Some General Hospitals	30,000,000	10t	10t				
060220	Psychiatric Hospital Kazaure	12,000,000	12,000,000	12,000,000		100	12,000,000	
060221	Primary Eye Care Onchocerciasis	20,000,000	20,000,000	20,000,000	14,846,738.94	26	5,153,261	
060222	Jigawa State Drug Management Agency (J I M S O)	17,000,000	7,000,000	7,000,000		100	7,000,000	
060223	B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects	1,690,000,000	900,000,000	900,000,000	795,473,645.55	12	104,526,354	1,380,170,419.85
060225	Free Maternal and Child Health Programme in Secondary Hospitals	945,000,000	800,000,000	800,000,000	347,951,753.45	57	452,048,247	935,745,821.00
060227	State Contributory Health Insurance Programme / SDGs -Supported Community Health Insurance Counter-Funding	30,000,000	10t	10t				
060228	College Of Nursing & Midwifery B/Kudu	135,000,000	120,000,000	120,000,000	63,418,528.64	47	56,581,471	93,764,376.21
060229	School Of Health Technology Jahun	98,000,000	93,000,000	93,000,000	6,880,000.00	93	86,120,000	52,741,258.38
060230	School Of Nursing Hadejia	75,000,000	75,000,000	75,000,000	5,145,656.25	93	69,854,344	83,610,858.52
060231	School of Midwifery Babura Projects	400,000,000	200,000,000	200,000,000	93,769,482.55	53	106,230,517	332,592,141.78
060232	JIMSO Medical & Drug Supplies (Drug Revolving Fund Operations)	10t	10t	10t				1,187,126,304.34
060234	Infectious Diseases Hospital	30,000,000	1,230,000,000	1,450,000,000	1,438,861,479.68	1	11,138,520	
052100200100	Jigawa State Agency for the Control of AIDS	50,000,000	50,000,000	50,000,000	0.00	100	50,000,000	-
060210	SACA HIV / AIDS Control Programme	50,000,000	50,000,000	50,000,000	0.00	100	50,000,000	
052100300100	Primary Health Care Development Agency	1,574,000,000	834,000,000	834,000,000	729,192,997.07	13	104,807,003	954,435,220.52
060201	Upgrading Of Primary Health Centres	880,000,000	200,000,000	200,000,000	167,907,835.08	16	32,092,165	525,727,197.69
060202	Primary Health Care Programmes / Projects	80,500,000	40,500,000	40,500,000	970,000.00	98	39,530,000	
060203	PHCD Health System Programmes	11,500,000	11,500,000	11,500,000		100	11,500,000	10,737,521.72
060207	Supplementary Immunization Activities	310,000,000	310,000,000	310,000,000	294,927,310.66	5	15,072,689	241,116,265.51
060208	Food and Nutrition (Health) Programme Activities	160,000,000	140,000,000	140,000,000	136,841,446.00	2	3,158,554	176,854,235.60
060233	Free Maternal and Child Health Programme in Primary Healthcare Centres	122,000,000	122,000,000	122,000,000	119,120,660.00	2	2,879,340	
060235	Family Planning Services	10,000,000	10,000,000	10,000,000	9,425,745.33	6	574,255	

052111600100	Rasheed Shekoni Specialist Hospital	10,000,000	10,000,000	10,000,000	5,789,654.85	42	4,210,345	24,582,943.85
060224	Rasheed Shekoni Specialist Hospital, Dutse	10,000,000	10,000,000	10,000,000	5,789,654.85	42	4,210,345	24,582,943.85
052300100100	Ministry of Information Youths, Sports and Culture	97,900,000	75,900,000	75,900,000	59,451,637.10	22	16,448,363	31,109,281.84
010100	Public Enlightenment and Information Equipment	18,000,000	18,000,000	18,000,000	15,537,500.00	14	2,462,500	5,073,000.00
010101	Social Re-Orientation & Mobilization	37,900,000	37,900,000	37,900,000	31,149,554.32	18	6,750,446	24,963,281.84
010111	Fanisau NYSC Permanent Orientation Camp	37,000,000	15,000,000	15,000,000	12,764,582.78	15	2,235,417	1,073,000.00
010113	Nutrition Intervention (Information Related Activities)	5,000,000	5,000,000	5,000,000		100	5,000,000	
052300200100	History and Culture Bureau	9,000,000	9,000,000	9,000,000	340,000.00	96	8,660,000	2,067,945.43
010105	Archives and Reference Library	4,000,000	4,000,000	4,000,000		100	4,000,000	
010106	Open Air Theatre Dutse	3,000,000	3,000,000	3,000,000	340,000.00	89	2,660,000	1,560,421.31
010112	Arts, Exhibition and Multimedia Censorship	2,000,000	2,000,000	2,000,000		100	2,000,000	507,524.12
052300300100	Jigawa State Television	148,180,000	137,180,000	137,180,000	126,295,054.47	8	10,884,946	21,207,753.10
010103	Jigawa State Broadcasting Corporation (Television)	148,180,000	137,180,000	137,180,000	126,295,054.47	8	10,884,946	21,207,753.10
052300400100	Jigawa State Broadcasting Corporation (Radio)	63,000,000	63,000,000	63,000,000	34,873,301.00	45	28,126,699	29,285,421.45
010102	Jigawa State Broadcasting Corporation (Radio)	63,000,000	63,000,000	63,000,000	34,873,301.00	45	28,126,699	29,285,421.45
052300500100	Jigawa State Printing Press	72,000,000	72,000,000	72,000,000	65,875,425.55	9	6,124,574	66,619,753.50
010104	Government Printing Press	72,000,000	72,000,000	72,000,000	65,875,425.55	9	6,124,574	66,619,753.50
052300700100	Jigawa State Sports Council	103,000,000	103,000,000	103,000,000	93,053,036.77	10	9,946,963	35,928,725.35
010108	Stadium and Sports Development	78,000,000	78,000,000	78,000,000	69,312,575.17	11	8,687,425	26,102,393.35
010109	Improvement Of Hadejia Township Stadium	25,000,000	25,000,000	25,000,000	23,740,461.60	5	1,259,538	9,826,332.00
053500100100	Ministry of Environment	600,000,000	450,000,000	455,369,000	293,454,940.44	36	161,914,060	157,504,802.10
060100	Forest Nurseries Development and Production Of Seedlings	40,000,000	40,000,000	44,720,000	43,894,003.44	2	825,997	
060101	Forest Shelterbelt and Natural Forest Reserve Development	10,000,000	10,000,000	10,451,000	6,856,500.00	34	3,594,500	
060102	Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)	3,000,000	3,000,000	3,000,000		100	3,000,000	
060103	Development Of Industrial Crops Trees (Gum Arabic, Jetropha, etc)	10,000,000	10,000,000	10,000,000		100	10,000,000	
060104	Environmental Research and Data Base Development	2,000,000	2,000,000	2,000,000		100	2,000,000	
060105	Second Forestry Project Structures & Facilities	3,000,000	3,000,000	3,198,000		100	3,198,000	

060107	Natural Lakes Conservation	5,000,000	5,000,000	5,000,000	4,811,025.00	4	188,975	7,671,250.00
060108	Nature Conservation Programme	5,000,000	5,000,000	5,000,000	3,225,000.00	36	1,775,000	7,671,250.00
060111	Pollution Control Program	2,000,000	2,000,000	2,000,000	1,095,500.00	45	904,500	1,095,000.00
060112	Dutse Erosion Control	200,000,000	100,000,000	100,000,000	33,938,475.50	66	66,061,525	91,324,754.25
060116	Flood and Erosion Control Projects / Structure	270,000,000	220,000,000	220,000,000	199,634,436.50	9	20,365,564	49,742,547.85
060117	World Bank Supported Nigeria Erosion & Watershed Management Project (NEWMAP)	50,000,000	50,000,000	50,000,000		100	50,000,000	
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	25,000,000	25,000,000	25,000,000	3,998,500.00	84	21,001,500	28,144,774.77
060110	Environmental Health & Sanitation Services	20,000,000	20,000,000	20,000,000	3,998,500.00	80	16,001,500	13,675,021.33
060113	Flood and Erosion Control Projects / Maintenance	5,000,000	5,000,000	5,000,000		100	5,000,000	14,469,753.44
053505600100	Alternative Energy Agency	20,000,000	20,000,000	20,000,000	19,407,500.00	3	592,500	6,102,254.00
060115	Bio-Mass and other Renewable Energy Development	20,000,000	20,000,000	20,000,000	19,407,500.00	3	592,500	6,102,254.00
055100100100	Ministry Of Local Government	38,000,000	-	588,000,000	521,875,135.08	11	66,124,865	762,378,650.76
010004	Ministry For Local Government Special Expenditure and Projects	36,000,000	10t	36,000,000	24,402,593.86	32	11,597,406	
020510	Community & Self-Help Development Support	2,000,000	10t	2,000,000		100	2,000,000	
020525	Ward Level Community-Driven Development Interventions	10t	10t	550,000,000	497,472,541.22	10	52,527,459	762,378,650.76

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No.18

INTERNAL LOANS [MONTHLY RECEIPTS] DETAILS

S/N	MONTH	ACTUAL YEAR 2020 N	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED AMOUNT	0.00	3,600,000,000.00
1	JANUARY	0.00	3,000,000,000.00
2	FEBRUARY	0.00	600,000,000.00
3	MARCH	0.00	0.00
4	APRIL	0.00	0.00
5	MAY	0.00	0.00
6	JUNE	0.00	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	0.00
9	SEPTEMBER	0.00	0.00
10	OCTOBER	0.00	0.00
11	NOVEMBER	0.00	0.00
12	DECEMBER	0.00	0.00

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 19

EXTERNAL LOANS [DRAW DOWN] -MONTHLY

S/N	MONTH	FADAMA III [JARDA] N	IFAD/WORLD BANK [JARDA] N	ACTUAL YEAR 2020 N	ACTUAL PREVIOUS 2019 YEAR N
	CONSOLIDATED AMOUNT	-	404,601,473.99	404,601,473.99	684,816,402.91
1	JANUARY	-	-	17,669,292.38	-
2	FEBRUARY	-	-	170,753,825.04	35,000,000.00
3	MARCH	-	-	2,485,500.00	-
4	APRIL	-	-	131,341,599.55	-
5	MAY	-	-	3,641,000.00	94,375,979.00
6	JUNE	-	404,601,473.99	78,710,257.02	494,592,451.07
7	JULY	-	-	-	-
8	AUGUST	-	-	-	-
9	SEPTEMBER	-	-	-	-
10	OCTOBER	-	-	-	-
11	NOVEMBER	-	-	-	-
12	DECEMBER	-	-	-	60,847,972.84

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 20

Proceed from Disposal of Assets

S/N	DESCRIPTION	ACTUAL YEAR 2020 N	ACTUAL PREVIOUS YEAR 2019 N
	CONSOLIDATED STATEWIDE	-	14,300,000.00
1	PROCEED FROM SALES OF ASSETS [AUCTION OF VEHICLES BY OHOCS]		14,300,000.00

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 21A

PUBLIC DEBT CHARGES

[DETAILS OF FAAC -MONTHLY LOAN DEDUCTED AT SOURCE/PAYMENTS AT TREASURY]

S/N	MONTH	FOREIGN LOAN DEDUCTIONS N	EXCESS CRUDE LOAN ACCOUNT DEDUCTIONS N	OTHERS [CACS LOAN] DEDUCTIONS N	BUDGET SUPPORT FACILITY DEDUCTIONS N	TOTAL DEDUCTION 2020 N	TOTAL DEDUCTION 2019 N
1	JANUARY	28,348,661.27	89,972,595.59	73,251,016.37	152,567,179.41	344,139,452.64	192,846,365.00
2	FEBRUARY	28,348,661.27	89,972,595.59	73,251,016.37	152,567,179.41	344,139,452.64	192,846,365.00
3	MARCH	32,712,191.29	89,972,595.59	73,251,016.37	152,567,179.41	348,502,982.66	190,338,768.36
4	APRIL	32,712,191.29	89,972,595.59	73,251,016.37	152,567,179.41	348,502,982.66	190,338,768.36
5	MAY	32,712,191.29	89,972,595.59	73,251,016.37	152,567,179.41	348,502,982.66	190,338,768.36
6	JUNE	32,712,191.29	0.00	73,251,016.37	152,567,179.41	258,530,387.07	190,338,768.36
7	JULY	32,712,191.29	0.00	73,251,016.37	152,567,179.41	258,530,387.07	190,338,768.36
8	AUGUST	32,712,191.29	0.00	73,251,016.37	0.00	105,963,207.66	190,338,768.36
9	SEPTEMBER	41,822,029.32	0.00	73,251,016.37	0.00	115,073,045.69	416,814,042.98
10	OCTOBER	41,822,029.32	0.00	73,251,016.37	0.00	115,073,045.69	344,139,452.64
11	NOVEMBER	41,822,029.32	0.00	73,251,016.37	0.00	115,073,045.69	344,139,452.64
12	DECEMBER	41,822,029.32	0.00	73,251,016.37	0.00	115,073,045.69	344,139,452.64
	SUB TOTAL	420,258,587.56	449,862,977.95	879,012,196.44	1,067,970,255.87	2,817,104,017.82	2,976,957,741.06

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 21B

PUBLIC DEBT CHARGES

[DETAILS OF FAAC -MONTHLY LOAN DEDUCTED AT SOURCE/PAYMENTS AT TREASURY]

PUBLIC DEBT CHARGES SUMMARY

S/NO	TYPE/CATEGORY	CURRENT YEAR 2020			PREVIOUS YEAR 2019
1	DEDUCTION AT SOURCE [FAAC]:				
	FOREIGN LOAN DEDUCTIONS			420,258,587.56	335,331,089.56
	EXCESS CRUDE LOAN ACCOUNT DEDUCTIONS			449,862,977.95	1,762,614,455.06
	OTHERS [CACS LOAN] DEDUCTIONS			879,012,196.44	879,012,196.44
	BUDGET SUPPORT DEDUCTIONS			1,067,970,255.87	
2	OTHERS: AT TREASURY				
	LOANS REPAYMENTS (SMEs LOAN)			244,240,487.06	248,891,933.04
	CONTRACTUAL LIABILITIES			820,568,020.72	248,891,933.04
	TOTAL	-		3,881,912,525.60	3,474,741,607.14

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 22

[A] CASH BALANCES HELD BY MDA(S) AS AT 31ST DECEMBER, 2020

S/N	NAME OF MDAs	BANK NAMES	BANK BALANCES 2020	ACTUAL 2019
1	Government House	ZENITH BANK	11,386,105.79	27,153,556.68
2	Deputy Governor's Office	GTBANK	474,773.67	22,404,477.83
3	Directorate of Protocol	ZENITH BANK	2,932.69	11,002,296.41
4	Due Process & Project Monitoring Bureau	ZENITH BANK	8,476.40	6,719.63
5	Jigawa State Pilgrim Welfare Board	FCMB BANK	15,797.50	4,503.15
6	State Emergency Management Agency	UNITY BANK	471,897.29	101,322.97
7	SSG's Administration & Finance Directorate	STERLING BANK	51,304,019.99	20,345,187.42
8	Liaison Office Kaduna	UNITY BANK	989,963.68	7,048.96
9	Liaison Office Lagos	UNITY BANK	2,304.49	642.49
10	Liaison Office Kano	UNITY BANK	393.61	750.61
11	Liaison Office Abuja	ZENITH BANK	1,819.50	1,446,805.00
12	Chieftaincy & Religious Affairs Department	ZENITH BANK	268.72	501,224.48
13	Research, Evaluation and Political Affairs Directorate	ZENITH BANK	2,256.77	708,420.27
14	Special Service Directorate	ZENITH BANK	897.43	26,089,876.95
15	Council Affairs Directorate	UBA BANK	9,338.90	3,372.91
16	State House of Assembly	FIDELITY BANK	26,690.26	256.34
17	State House of Assembly	FIDELITY BANK	3,508,582.37	23,323,996.26

18	State House of Assembly	FIDELITY BANK	0.00	13,932,335.93
19	State House of Assembly	FIDELITY BANK	2,806,435.68	345.50
20	State House of Assembly	FIDELITY BANK	10,339,245.66	938.91
21	Office of the Head of State Civil Service	UNITY BANK	16,738,854.72	13,352,370.04
22	Establishment and Service Matters Directorate	FIRST BANK	25,675.36	167,890.36
23	Manpower Development and Training Directorate	FIRST BANK	135,208.17	29,018.81
24	Directorate of Salary and Pension Administration	FCMB BANK	96,006,747.80	116,730,192.14
25	Manpower Development Institute	UBA BANK	5,857.35	873,924.75
26	Guidance and Counselling Department	UNITY BANK	5,458.27	16,142.27
27	Office of the Auditor General	ECO BANK	1,336.53	415,773.56
28	Directorate of Local Government Audit	ACCESS BANK	4,369,214.15	1,699,969.71
29	Civil Service Commission	ECO BANK	946.60	3,852.18
30	Local Government Service Commission	STERLING BANK	213,091.01	224,244.96
31	Local Government Service Commission	STERLING BANK	1,506,426.72	
32	State Independent Electoral Commission	SKYE BANK	10,364,696.15	46,764.33
33	Ministry of Agriculture & Natural Resources	STERLING BANK	6,740.26	4,387.33
34	Jigawa State Agricultural Research Institute	UNITY BANK	577,679.03	1,030.78
35	Jigawa State Agricultural & Rural Development Authority (JARDA)	ECO BANK	481,583.53	9,437.20
36	Farmers And Herdsman Board	UNITY BANK	6,865.87	2,165.62

37	Ministry of Finance & Economic Planning	UNITY BANK	27,294,851.72	32,049,023.00
38	Ministry of Finance & Economic Planning (Car Loan)	UNITY BANK	110,019,204.95	62,062,855.40
39	Ministry of Finance & Economic Planning (State and Local Government Joint Project)	Zenith		
40	Ministry of Finance & Economic Planning (Retention)			
41	Office of the Accountant General	Zenith Bank		6,447.92
42	Jigawa State Scholarship Board	Zenith Bank		62,386,566.39
43	Budget and Economic Planning Directorate	Zenith Bank	1,765,178.07	1,201,543.50
44	Board of Internal Revenue	STERLING BANK	10,101.36	14,132.33
45	Ministry of Commerce, Industries and Co-operatives	ZENITH BANK	5,924.53	170,473.74
46	Mineral Resources Development Agency	ECO BANK	963.62	1,311.12
47	State Investment Promotion Agency	GTBANK	1,660,231.20	1,871,161.61
48	Directorate of Economic Empowerment	UNITY BANK	8,240,987.21	1,920,838.33
49	Ministry of Works & Transport	ZENITH BANK	32,104,957.50	14,788,055.92
50	Jigawa Roads Maintenance Agency	ECO BANK	796.67	3,000,699.30
51	Rural Electricity Board	UNITY BANK	7,580.71	14,502,681.23
52	Fire Service Directorate	UNITY BANK	2,525.40	347.06
53	Ministry Of Water Resources	ZENITH BANK	33,315,029.26	33,786,601.68
54	Jigawa state Water Board	UNITY BANK	2,631.19	14,086.19
55	Rural Water Supply and Sanitation Agency	GTBANK	15,112.45	11,949.87

56	Rural Water Supply and Sanitation Agency	FIRST BANK	15,612.00	10,904,384.33
57	Rural Water Supply and Sanitation Agency	ZENITH BANK	6,568.55	3,466.55
58	Rural Water Supply and Sanitation Agency	FIRST BANK	33,475,759.99	
59	Small Town Water Supply Agency	UNITY BANK	5,489.56	995.71
60	Ministry of Lands, Housing, Urban & Regional Planning	UNITY BANK	8,074,880.90	27,441,898.58
61	Urban Development Board	ZENITH BANK	14,416.00	4,621.00
62	Jigawa State Housing Authority	ZENITH BANK	58,180,508.21	102,156,526.11
63	Dutse Capital Development Authority (DCDA)	ACCESS BANK	37,723.34	449.64
64	High Court of Justice	UNITY BANK	6,390,518.69	3,394,645.12
65	Sharia Court of Appeal	UNITY BANK	7,815,606.92	23,861,317.70
66	Judicial Service Commission	ZENITH BANK	11,659.60	73,696.22
67	Ministry of Justice	STERLING BANK	6,135.71	3,704.48
68	Justice Sector and Law Reform Commission	STERLING BANK	2,745.49	2,533.55
69	Ministry of Women Affairs	ZENITH BANK	4,738.92	153,807.09
70	Jigawa State Rehabilitation Board	ECO BANK	22,851.76	429,093.28
71	Ministry of Education, Science & Technology	ZENITH BANK	6,271,389.47	26,682,466.43
72	State Educational Inspectorate & Monitoring Unit	ECO BANK	1,742.31	1,615.93
73	State Universal Basic Education Board	GTBANK	18,026,091.84	613,678,830.59
74	State Universal Basic Education Board	POLARIS BANK		91,622,656.71

75	Teachers Professional Deveopment (SUBEB)	FIDELITY BANK	284,283,891.79	
76	Special Education Fund (SUBEB)	Zenith	67,155,936.32	
77	Library Board	UNITY BANK	4,851,245.05	2,153.05
78	Agency for Mass Education	UBA BANK	1,174.72	8,850,413.66
79	Nomadic Education Agency	ZENITH BANK	643.64	643.70
80	Jigawa State Polytechnic Dutse	ZENITH BANK	14,978,762.51	6,016,725.65
81	Bilyaminu Usman Polytechnic Hadejia	UBA BANK	3,336,825.20	231,825.38
82	Jigawa State College of Education	ZENITH BANK	11,059,454.40	84,035,461.27
83	Jigawa State College of Education	UBA BANK	19,509,471.96	45.38
84	Jigawa State College of Education	POLARIS BANK	181,809,025.88	119,970,199.29
85	Jigawa State College of Education	POLARIS BANK	125,780.74	36,648.16
86	Sule Lamido University (OVER HEAD ACCOUNT)	ACCESS BANK	6,793.33	10,801,048.88
87	Sule Lamido University (2% ACCOUNT)	ACCESS BANK	15,861,696.71	297,858,192.92
88	Sule Lamido University (USD DOM ACCOUNT)	ACCESS BANK	62,101,762.50	340,793.36
89	Sule Lamido University (STUDENTS REGISTRATION)	ACCESS BANK	2,937,039.43	
90	Sule Lamido University (RETENTION)	ACCESS BANK	5,679.00	
91	Sule Lamido University	STERLING BANK	950,782,202.04	
92	Sule Lamido University	STERLING BANK	95,186,750.15	
93	Sule Lamido University (REVENUE)	ACCESS BANK	783,012.45	2,021,872.04

94	Sule Lamido University (AWARD PRIZE ACCOUNT)	ACCESS BANK	342,817.74	392,870.24
95	Sule Lamido University (CAPITAL ACCOUNT)	ACCESS BANK	126,151,502.79	664,290,112.24
96	Science & Technical Education Board	ZENITH BANK	11,769.27	26,135,280.00
97	Jigawa State Scholarship Board	STERLING BANK	11,198,901.39	670.39
98	Dutse Model / Capital School	UNITY BANK	1,858,334.62	109,487,323.00
99	Jigawa State College of Islamic Legal Studies	UNITY BANK	10,103,301.60	16,903.10
100	Jigawa State College of Islamic Legal Studies	SAVING & LOANS	3,139,051.59	488,418.76
101	Institute of Information Technology	ZENITH BANK	8,682,991.47	7,013,495.14
102	Institute of Information Technology	ZENITH BANK	1,017,441.10	4,763,467.73
103	Islamic Education Bureau	STERLING BANK	33,514,676.28	17,495,779.07
104	Bamaina Academy	ZENITH BANK	0.00	844.00
105	Ministry of Health	UNITY BANK	124,515,889.94	131,232,121.73
106	Babura General Hospital	FIRST BANK	865,357.42	118,135.00
107	Birnin Kudu General Hospital	UNITY BANK	21,443.36	252,247.56
108	Birniwa General Hospital	UNION BANK	6,570.67	256,508.80
109	Birniwa General Hospital	UNION BANK	17,463.99	996,173.86
110	Birniwa General Hospital	UNION BANK	77,558.00	3,810,887.13
111	Birniwa General Hospital	UNION BANK	2,837,863.41	1,504,423.37
112	Dutse General Hospital	UNITY BANK	724,305.24	225,010.94

113	Gumel General Hospital	UNITY BANK	461,051.27	29,036.31
114	Jigawa State Agency for the Control of AIDS	FCMB BANK	2,933.80	2,469.57
115	Gwaram Cottage Hospital	UNITY BANK	2,904.43	150,130.17
116	Hadejia General Hospital	FIRST BANK	1,153,619.26	221,887.05
117	Hadejia Tuberculosis and Leprosy Hospital	UNION BANK	169,176.40	308,553.51
118	Jahun General Hospital	ZENITH BANK	10,074.70	248,456.51
119	Kafin Hausa (Bulangu) Cottage Hospital	ZENITH BANK	53,753.12	212.96
120	Kafin Hausa General Hospital	UNION BANK	937,463.48	708,150.00
121	Kazaure General Hospital	UNITY BANK	3,118,864.99	2,303,415.72
122	Psychiatric Hospital Kazaure	UNITY BANK	100,784.27	101,547.27
123	Ringim General Hospital	UNION BANK	8,183.51	243,307.86
124	Primary Health Care Development Agency HQT	ACCESS BANK	42,174.55	5,515,479.89
125	Primary Health Care Development Agency HQT	FIRST BANK	1,181,733.17	4,870,033.43
126	Primary Health Care Development Agency HQT	FCMB BANK	73,802,687.33	87,988,220.05
127	Auyo Local Govt. PHCD Management Office	ZENITH BANK	651.47	1,140.95
128	Babura Local Govt. PHCD management Office	ZENITH BANK	587.01	751,281.60
129	Birnin Kudu Local Govt. PHCD Management Office	ZENITH BANK	2,384.27	1,611.35
130	Birniwa Local Govt. PHCD Management Office	ZENITH BANK	339.28	-172.24
131	Buji Local Govt. PHCD Management Office	ZENITH BANK	4,774.42	2,223.22

132	Dutse Local Govt. PHCD Management Office	ZENITH BANK	3,121.26	1,290.60
133	Gagarawa Local Govt. PHCD Management Office	ZENITH BANK	287,885.75	1,052.34
134	Garki Local Govt. PHCD Management Office	ZENITH BANK	547.29	102.91
135	Gwaram Local Govt. PHCD Management Office	ZENITH BANK	15,381.70	2,401.10
136	Gumel Local Govt. PHCD Management Office	ZENITH BANK	1,418.36	339.12
137	Guri Local Govt. PHCD Management Office	ZENITH BANK	4,465.37	7,599.00
138	Gwiwa Local Govt. PHCD Management Office	ZENITH BANK	1,249.45	3,484.76
139	Hadejia Local Govt. PHCD Management Office	ZENITH BANK	0.00	221,887.05
140	Jahun Local Govt. PHCD Management Office	ZENITH BANK	7,739.32	535.70
141	Kafin Hausa Local Govt. PHCD Management office	UNION BANK	416.92	1,648.27
142	Kaugama Local Govt. PHCD Management office	ZENITH BANK	1,799.97	1,028.49
143	Kazaure Local Govt. PHCD Management Office	ZENITH BANK	453.72	-242.84
144	Kiri Kasamma Local Govt. PHCD Management Office	ZENITH BANK	3,486.65	4,142.75
145	Kiyawa Local Govt. PHCD Management Office	ZENITH BANK	75,247.07	2,919.77
146	Maigatari Local Govt. PHCD Management Office	ZENITH BANK	5,755.75	1,050.25
147	Mallam Madori Local Govt. PHCD Management Office	ZENITH BANK	917.26	2,159.70
148	Miga local Govt. PHCD Management Office	ZENITH BANK	1,450.32	1,846.94
149	Ringim Local Govt. PHCD Management Office	ZENITH BANK	1,760.16	788.55
150	Roni Local Govt. PHCD Management Office	UNITY BANK	4,233.60	797.34

151	Roni Local Govt. PHC Management Office	UNITY BANK	128,420.35	96,431.72
152	Sule Tankarkar Local Govt. PHCD Management Office	ZENITH BANK	0.00	645.35
153	Taura Local Govt. PHCD Management Office	ZENITH BANK	473.78	45.80
154	Yankwashi Local Govt. PHCD Management Office	UNITY BANK	0.00	68.90
155	SAGU PHCDA	UNITY BANK	30,078.81	
156	School of Health Technology JAHUN	UNITY BANK	8,902,687.04	4,185,638.82
157	JIGAWA MEDICAL SUPPLY ORGANISATION (JIMSO)	UNITY BANK	18,029,528.58	1,565,458,334.00
158	Jigawa Apricultural Supply Company (JASCO)	UBA	241,364.00	
159	Rasheed Shekoni Specialist Hospital	FCMB BANK	17,783.94	3,202,027.36
160	Ministry of Information, Youth, Sports & Culture	UNITY BANK	1,168,564.39	1,202,814.41
161	History and Culture Bureau	ACCESS BANK	2,525.89	9,630.02
162	Jigawa State Television JTV	GTBANK	88,970.69	579,003.31
163	Jigawa State Broadcasting Corporation (Radio)	UNITY BANK	0.00	4,324.00
164	Jigawa State Printing Press	UNITY BANK	307,018.67	2,630.43
165	Jigawa State Printing Press	ACCESS BANK		3,768.07
166	Jigawa State Sports Council	STERLING BANK	86,154.90	12,020.20
167	Ministry of Environment	ECO BANK DUTSE	4,390.97	34,639.73
168	Jigawa State Environmental Protection Agency (JISEPA)	ZENITH BANK	1,240,762.92	3,012,050.04
169	Alternative Energy Agency	ACCESS (DIAMOND)	1,843.09	3,015.87

170	Ministry for Local Government	STERLING BANK	2,199,702.48	210,919.88
171	Office of the Provost College of Nursing & Midwifery	POLARIS BANK	669,948.00	2,511,867.48
172	School of Nursing Birnin Kudu	UNITY BANK	4,172,266.73	2,285.86
173	School of Midwifery Birnin Kudu	UNITY BANK	3,250,124.36	39,477.36
174	School of Nursing Hadejia	POLARIS BANK	1,407.27	3,886.68
175	PHCDA BASIRKA	UNITY BANK	9,946.00	
176	GALAMBI PHC Management Office	UNITY BANK	8,746.36	
177	Kiyawa Local Govt. PHC Management Office (HOSPITAL)	UNITY BANK	1,351.10	
178	Jigawa State Contributory Health Care Management	Zenith Bank	23,345,448.99	
179	Jigawa State Contributory Health Care Management(Investment)	Sterling Bank	36,587,527.40	
180	SPECIAL INTERVENTION PROGRAMM (SIP)	FCMB BANK	8,696,706.69	
181	Guri Local Govt. PHC Management Office	POLARIS BANK		1,842.00
182	Gwaram Local Govt. PHC Management Office	UNITY BANK		1,543.78
183	GALAMBI PHC Management Office	UNITY BANK		7,639.50
184	Mallam Madori Local Govt. PHC Management Office	UNION BANK		68.91
185	Kiyawa Local Govt. PHC Management Office (HOSPITAL)	UNITY BANK		4,249.11
186	Roni Local Govt. PHC Management Office	UNITY BANK		37,423.37
187	Directorate of Salary and Pension Administration	FIDELITY BANK		
	TOTAL		2,795,138,698.77	4,564,639,973.41

JIGAWA STATE FINANCIAL REPORT, 2019

Note to the Financial Statement No. 23

ACCOUNTS BALANCES OPERATED BY THE TREASURY AS AT 31ST DECEMBER 2020

S/N	NAME OF MDAs	BANK NAMES	ACCOUNT NUMBER	BANK BALANCES 2020	ACTUAL 2019
1	FAAC ACCOUNT	ZENITH BANK		639,288,638.20	32,833,283.55
2	FAAC ACCOUNT (DOMICILIARY)	ZENITH BANK		492,472,312.50	
3	CAPITAL EXPENDITURE ACCOUNT	ZENITH BANK		6,002,428.78	4,401,066.19
4	STABILIZATION ACCOUNT	ZENITH BANK		48,746,725.15	399,997,225.12
5	STABILIZATION ACCOUNT	POLARIS		261,666,666.68	
6	RETENTION ACCOUNT	ZENITH BANK		14,544,876.65	
7	CENTRAL REVENUE ACCOUNT	ZENITH BANK		85,364,717.91	150,862,929.59
8	VALUE ADDED TAX (VAT) ACCOUNT	UBA BANK		7,102,053.70	7,115,471.94
9	JIGAWA STATE HOUSING LOAN ACCOUNT	UNITY BANK		3,479,295.63	
10	JIGAWA STATE GOVERNMENT SALARIES ACCOUNT	GTBANK		46,341,655.23	49,290,009.06
11	JIGAWA STATE GOVERNMENT PROCEED ACCOUNT	DIAMOND BANK		3,057,854.08	5,149,294.23
12	PROCEEDS SALES OF FATARA	FCMB BANK		12,469,372.86	6,125,905.22
13	JIGAWA STATE ECA CONSESSIONARY ACCOUNT	ACCESS BANK		240,782,359.21	6,645,093.74
14	JIGAWA STATE AND LOCAL GOVERNMENT JOINT PROJECT ACCOUNT	ZENITH BANK		132,534,078.35	129,926,947.21
15	JIGAWA STATE AND LOCAL GOVERNMENT JOINT ACCOUNT	GTBANK			6,320,993.41
16	MDG ACCOUNT	FIDELITY BANK		250,000,000.00	250,000,000.00

17	JIGAWA STATE SCHOLARSHIP PAYMENT ACCOUNT	ZENITH BANK		468,152.46	32,227,156.81
18	JIGAWA STATE SCHOLARSHIP PAYMENT ACCOUNT	ZENITH BANK		141,681,450.00	
19	OFFICE OF THE ACCOUNTANT GENERAL (O&M)	ZENITH BANK		90,704,520.24	
20	WASSSRP ACCOUNT	FIRST BANK		43,824,418.39	58,647,983.10
21	STATE UNIVERSAL BASIC EDUCATION BOARD	ZENITH BANK		686,284,721.21	2,004,844,742.50
22	STATE UNIVERSAL BASIC EDUCATION BOARD(BESDA)	ZENITH BANK		126,922,976.34	1,975,315,975.57
23	STATE UNIVERSAL BASIC EDUCATION BOARD(BESDA)	ZENITH BANK		482,353,730.14	
24	CACS ACCOUNT	ZENITH BANK			223,186,442.69
	SUB - TOTAL			3,816,093,003.71	5,342,890,519.93
25	AG FAAC DEPOSIT ACCOUNT (INVESTMENT ACCOUNT)	UNITY BANK		2,000,000,000.00	500,000,000.00
26	AG FAAC DEPOSIT ACCOUNT KEY STONE (INVESTMENT ACCOUNT)	KEY STONE		1,000,000,000.00	1,000,000,000.00
27	AG FAAC DEPOSIT ACCOUNT KEY STONE (INVESTMENT ACCOUNT)	KEY STONE		2,000,000,000.00	1,000,000,000.00
28	AG FAAC DEPOSIT ACCOUNT HERITAGE (INVESTMENT ACCOUNT)	HERITAGE		2,000,000,000.00	1,000,000,000.00
29	AG FAAC DEPOSIT ACCOUNT (INVESTMENT ACCOUNT)	UNITY BANK		2,000,000,000.00	500,000,000.00
30	AG FAAC DEPOSIT ACCOUNT	ACCESS			500,000,000.00
31	AG FAAC DEPOSIT ACCOUNT	GT BANK			500,000,000.00
	SUB - TOTAL			9,000,000,000.00	5,000,000,000.00
	TOTAL			12,816,093,003.71	10,342,890,519.93

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 24

Other Cash Holdings -Short Term Loans To Organisations

S/NO	CATEGORY	ACTUAL 2020	ACTUAL 2019
[b]	Economic Empowerment Loans:-		
1	LOAN TO SUPPORT SHOE MAKERS [COOPERATIVE GROUP]		
2	PROCUREMENT OF A MOBILE WELDING MACHINE ON LOAN		
3	250 NO. SEWING MACHINES & START UP FUND		
4	300NO. RICE MILLS, 224NO. THRAEHERS, ETC. TO FARMERS		155,614,323.00
5	BUSINESS LOAN TO INFORMATION AND TELECOMUNICATION ASSOCIATION		98,599,516.66
6	300NO. RICE/WHEAT HARVESTER, 200NO.PLANTERS, 1500 NO SPRAYERS		269,876,252.22
7	100NO. TRACTORS [MESSY FERGUSON] TO AFAN-MEMBERS		459,845,206.63
8	LOAN TO INTEGRATED FARMING FIRMS [POULTRY FARMING]		175,675,855.25
9	100 SETS OF MOBILE WELDING WORKSHOP [MACHINE & EQUIPMENT]		14,568,123.22
10	100NO TRICYCLES TO FARMERS [FARM PRODUCE TRANSPORTATION]		123,548,864.15
11	WOMEN EMPOWERMENT SHEEP/GOAT FATTENING PROGRAMME		384,106,172.21
	SUB-TOTAL	-	1,681,834,313.34

JIGAWA STATE FINANCIAL REPORT, 2020

JIGAWA STATE MINISTRY OF FINANCE INCORPORATED

Note to the Financial Statement No. 25

Company	Holdings	Current Price [N]	2020 Mkt Value [N]	2019 Mkt Value [N]
A. Banking Sector:				
First Bank holding	2,929,617.00	7.20	21,093,242.40	30,317,144.55
Sterling Bank Plc	542,026.00	2.05	1,111,153.30	1,051,530.44
Union Bank Plc	163,533.00	5.30	866,724.90	920,774.40
Zenith Bank Plc	375,000.00	24.95	9,356,250.00	6,900,000.00
Unity Bank Plc	130,444,483.00	0.68	88,702,248.44	83,484,469.76
FCMB Plc	319,803.00	3.03	969,003.09	591,635.55
UBA Plc	780,300.00	8.55	6,671,565.00	5,462,100.00
UBA Capital Plc	94,581.00	4.65	439,801.00	268,610.04
African Prod. Regt.	23,645.00	6.15	145,416.75	92,215.50
Ja'iz International Bank Plc	1,000,000.00	0.66	660,000.00	640,000.00
			130,015,404.88	129,728,480.24
B. Conglomerates:				
U.A.C. of Nig. Plc	1,000,000.00	7.50	7,500,000.00	25,704,000.00
John Hot Nig. Plc	125,000.00	0.51	63,750.00	60,000.00
SCOA Nig. Plc	62,500.00	2.93	183,125.00	203,125.00
Unilever Nig. Plc	125,000.00	13.90	1,737,500.00	2,750,000.00
PZ Industires Plc	4,783.00	5.30	25,349.90	15,017.70
			9,509,724.90	28,732,142.70

C. Petroleum Marketing:				
Oando Nig. Plc	213,998.00	5.20	1,112,789.60	2,236,884.00
Con Oil Nig. Plc	127,600.00	20.85	2,660,460.00	74,664.00
				2,360,600.00
				5,486,202.60
			3,773,249.60	10,158,350.60
D. Food & Beverages:				
N.N.F.M Plc	1,000,000.00	6.13	6,130,000.30	8,599,703.30
Flour Mills of Nig. Plc	1,391.00	26.00	36,166.00	24,667.50
Nestle Nig. Plc	46,250.00	1505.00	69,606,250.00	129,639,250.00
Dangote Sugar	1,000,000.00	17.90	17,900,000.00	13,800,000.00
UTC Nig. Plc	9,703.00	0.00		
			93,672,416.30	152,063,620.80
E. Building Materials:				
BUA Plc	1,000,000.00	70.40	70,400,000.00	54,300,000.00
Largape WAPCO	1,095,785.00	21.00	23,011,485.00	13,945,610.00
			93,411,485.00	68,245,610.00
F. Automobile:				
R.T Briscoe Nig.	202,332.00	0.35	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	2,144.00	0.50	1,072.50	8,489.50
G S K Beecham	3,496.00	6.90	24,122.40	14,929.50
			25,194.90	23,419.00

H. Other Financial Institutions:				
Crusader Nigeria Plc	408,320.00	0.00		
Veritas Kapital Ins.	61,529,738.00	0.20	12,305,947.60	12,305,947.60
CSCS Ltd	3,000,000.00	15.00	45,000,000.00	56,280,000.00
			57,305,947.60	68,585,947.60
I. Chemicals:				
Nig. German che				
Sub Total [Quoted]			387,784,239.38	457,608,387.14
Un Quoted				
FAWAZ Steel Wood	602,776.00		1,205,552.00	1,205,552.00
NTM Ltd	2,932,068.00		2,932,068.00	
				2,932,068.00
Kaduna Textile Ltd	6,701,251.00		1,775,312.00	1,775,312.00
Norther SawMill Ltd	191,636.00		191,636.00	199,636.00
Elixer Assets Management	2,441,274.00		36,619,110.00	70,000,000.00
Sub Total			42,723,678.00	76,112,568.00
Grand Total [Quoted]			430,507,917.38	533,720,955.14
Investment in Associates				
Dutse Market			339,403,108.00	339,408,108.00
Jigawa Plastic Company			30,902,145.00	30,744,645.00
Limawa Spring Water Plant			33,442,935.00	33,442,935.00
Solid Minerals Projects			56,849,035.00	56,849,035.00
Axxon/Jigawa Ltd			46,426,374.00	46,426,374.00
Agri Business				442,172,134.00
Sub Total			507,023,597.00	949,043,231.00
Total Investment			1,325,315,753.76	1,482,764,186.14

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Note to the Financial Statement No. 26

Investment in Government Owned Companies

S/N	NAME OF COMPANY	OPENING BAL. 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	580,936,241.70		-	580,936,241.70
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	2,082,325,535.03	2013	-	2,082,325,535.03
	„	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	2,150,000,000.00		-	2,150,000,000.00
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	6,081,151,989.15		10,869,862.37	5,880,021,851.52
	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	5,293,070,889.98

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 27

Personal Advances

S/NO	CATEGORY	ACTUAL YEAR 2020 N	PREVIOUS YEAR 2019 END BALANCE
	CONSOLIDATED	1,580,106,650.68	1,452,773,611.72
1	POLITICAL OFFICE HOLDERS	354,715,114.76	
2	MOTOR VEHICLE	945,200,000.00	1,341,020,997.08
3	REFURBISHMENT	64,700,000.00	25,082,999.33
4	MOTOR CYCLE	158,800,000.00	69,332,850.31
5	BICYCLE	12,000,000.00	17,336,765.00
6	TRICYCLE	44,691,535.92	

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Note to the Financial Statement No. 28

LIST OF CONTRACTUAL LIABILITIES AS AT 31ST DECEMBER, 2020

S/NO	NAME OF MDA'S	NAME OF CONTACTOR	NATURE OF WORKS	AMOUNT (NGN)
1	D.C.D.A	C.G.C NIG. LTD	CONST. OF ACCESS ROAD (1.92km) AT NEW HOUSE OF ASSEMBLY QUARTERS CERT. NO 4	76,520,151.97
2	D.C.D.A	C.G.C NIG. LTD	CONST OF STREET LIGHT ON DUTSE TOWNSHIP ROADS CERT. NO 4	83,674,076.00
3	LAND & REG. PLANNING	MESSR NIGERIAN ROAD CONST LTD	ASPHALT OVERLAY KANTI KAZAURE CERT 2	22,447,675.60
4	M. O. ENGINEERING (MIN. OF WORKS)	MESSR BORONI PRONO	RETENTION	21,668,320.62
5	M. O. ENGINEERING (MIN. OF WORKS)	MESSR BORONI PRONO	CONST OF ROAD JAHUN-GUJUNGU CERT 12	41,095,595.26
6	MIN. OF HEALTH	ALH. MUHAMMADU TAZARA JAHUN	RETENTION MONEY FOR THE CONST OF FEMALE HOSTEL AT SCHOOL OF HEALTH TECH. JAHUN	48,782.60
7	MIN. OF WORKS	MESSR SAMID NIG LTD	CONST OF 1 UNIT 3 BED ROOM AND 2 UNIT 2 BED ROOM HOUSE AT DUTSE PHASE II RETENTION	179,183.48
8	WARDA	MESSR SHEBA INTL. NIG LTD	CONST OF 2.4 KL LENGTH OF 255MM DIAMETRE UPVC 10 BAN PRESSURE WATER PIPES RETENTION TOTAL (1&2)	1,149,999.90
9	DCDA	DEVINKS DEMOLS NIG LTD	CONTRACT OF WALL FENCING OF THE DUTSE DIVISIONAL POLICE HEADQUATERS	1,228,574.30
10	D.C.D.A	UNISTRUST NIG. LTD	PROCUREMENT AND INSTALLATION OF APION LIGHT AT DUTSE INTL. AIRPORT	16,549,399.11
11	R. E. B.	AIMA STRONG STORE NIG LTD	ELECTRIFICATION PROJECT AT SHAKATO TO BULANGU IN KAFING HAUSA LGA	19,663,718.28
12	MIN OF COMMERCE	YAQIN & ASSOCIATE	CONSULTANCY SERVICE FOR CONST. OF DRAINAGES & CULVERTS	5,919,739.14
13	M. O. I	AG FERERO & CO LTD	RE-CONST. OF BROADCASTING HOUSE DUTSE	24,710,744.51
14	M. O. I. Y. C.	AG FERERO & CO LTD	RE-CONST. OF JIGAWA STATE BROADCASTING HOUSE DUTSE CERT NO 7	56,588,195.93

15	D.C.D.A	C.G.C NIG. LTD	CONST OF FIRE LANE AT DUTSE INTL. AIRPORT	103,695,588.35
16	D.C.D.A	C.G.C NIG. LTD	CONST OF DUTSE TOWNSHIP ROAD PHASE 1	134,492,633.06
17	D.C.D.A	C.G.C NIG. LTD	CONST OF STREET LIGHT ON DUTSE TOWNSHIP PHASE 1 & 11	187,212,571.25
18	DCDA	DANTATA & SASAWOE NIG LTD	RE-CONST OF M. AMINU KANO SQUARE (PAVILLION) DUTSE	137,048,000.00
19	M. O. ENGINEERING (MIN. OF WORKS)	MESSR BORONI PRONO	CONST OF ROAD JAHUN-GUJUNGU CERT 13	32,758,288.21
20	M. O. ENGINEERING (MIN. OF WORKS)	MESSR BORONI PRONO	CONST OF ROAD JAHUN-GUJUNGU CERT 10	43,567,833.85
21	M. R. C. D.	PERFORMANCE ENGINEERING LTD	30% MOBILISATION FOR THE CONST. OF FEEDER ROAD AT M/MADORI (5.4km) IN M/MADORI	41,191,373.48
22	COMMERCE	SEVEN NIG LTD	COMPLETION OF JIGAWA STATE HOTEL	16,569,349.68
23	MIN. OF WORKS	MESSR QUIMES NIG LTD	CONST OF GARKI DANZOMO ROAD CERT NO 2	25,408,341.45
24	LAND & REG. PLANNING	MESSR NIGERIAN ROAD CONST LTD	ASPHALT OVERLAY KANTI KAZAURE CERT 2	36,226,400.00
25	M. F. R. I.	PERFORMANCE ENGINEERING LTD	CONST. OF KYAKO-ZARENA FEEDER ROADS BLKUDU L.G. CERT. NO 1	41,387,739.75
26	M. O. I. Y. C.	INTERIOR WOODWORK	SUPPLY OF TELEVISION SET TO JIGAWA RADIO	41,456,900.22
27	M.O. E. S & T	EAGLE SCIENTIFIC & LAB	SUPPLY AND EQUIPMENT OF 3 NO SCIENTIFIC LABORATORY AT JIGAWA STATE UNIVERSITY K/HAUSA	54,320,755.91
28	M. O. ENGINEERING (MIN. OF WORKS)	MESSR BORONI PRONO	CONST OF ROAD JAHUN-GUJUNGU CERT 11	56,350,566.42
29	D.C.D.A	MESSR TANIDOM NIG. LTD	SUPPLY & FIXING OF SIGNAGE NYSC CAMP	36,513,281.25
30	D.C.D.A	DANTATA & SAWOE	30% MOBILIZATION FOR CONST OF BLAST PAD AT DUTSE INTL. AIRPORT	100,635,655.07
31	MOW&T	BAYI SADA & ASSOCIATE	CONSULTANCY SERVICE FOR CONST. OF HOUSES AT DUTSE	1,701,468.97
32	MOES&T	BAYI SADA & ASSOCIATE	CONST. OF SENIOR STAFF QUARTERS AT DUTSE BY HOME STEAD CONST. COMPANY	725,607.84

33	MOW&T	BECC	REHABILITATION OF GUJUNGU-GUMEL-BABURA ROAD	10,790,273.17
34	GOVT. HOUSE	ENERGO ENGR. & CONST. COMPANY	CONSTRUCTION OF MAIGATARI TOWNSHIP ROAD	31,213,992.26
35	GOVT. HOUSE	NICON INSURANCE/ALLIED ASSURANCE	SUPPLY OF 504 PEUGEOT CARS TO GOVT. HOUSE	38,942,068.30
36	INFORMATICS INST KZR	STONEWALL VENTURES LTD	CONST. OF TWO 2 UNIT OF HOSTEL BLOCK CERT NO 1	3,087,092.97
37	D.C.D.A	CGC NIG. LTD	CONST OF SECURITY FENCE, CENTRAL TOWER, FIRE STATION EMERGENCY CENTER NEVIGATION & AIR TRAFFIC CONTROL SYSTEM AT DUTSE CERT. NO 10	86,774,308.87
38	HOUSING	HYDRA FORM INTL. (PTY) LTD	REPAIRS OF 5 NO HYDRA FORM AND SUPPLY OF ITEMS FROM HYDRAFORM	95,161,984.07
39	D.C.D.A	C.G.C NIG. LTD	CONST OF FIRE LANE AT DUTSE INTL. AIRPORT	103,695,588.35
40	M.O.W & T	RETERCHA COMP	30% MOBILIZATION FEE FOR MAINT. OF GWARAM BASIRKA ROAD CERT. NO 1	114,680,401.76
41	M. O. I. Y. C.	AG FERERO & CO LTD	RE-CONST. OF JIGAWA STATE BROADCASTING HOUSE DUTSE CERT NO 8	117,730,981.65
42	JIRMA	BEEFAR CONST. NIG. LTD	RE-MAINTENANCE OF TASHEGUWA-GURI ROADS 30% MOBILIZATION CERT. NO 1	126,177,809.23
43	U. D. B.	C.G.C NIG. LTD	CONST OF B/KUDU TOWNSHIP ROADS CERT. NO 5	232,999,391.13
44	D.C.D.A	DANTATA & SAWOE	CONST. OF HIGH BRO LAYOUT AT DUTSE	396,936,208.55
45	INFORMATICS INST KZR	KAHABAL INTL NIG LTD	CONST. OF TWO 2 UNIT OF HOSTEL BLOCK CERT NO 1	3,441,777.41
46	INFORMATICS INST KZR	KAHABAL INTL NIG LTD	CONST. OF TWO 2 UNIT OF HOSTEL BLOCK CERT NO 1	2,002,657.21
47	INFORMATICS INST KZR	KAHABAL INTL NIG LTD	CONST. OF TWO 2 UNIT OF HOSTEL BLOCK CERT NO 1	436,506.00
48			OTHER DEBT SERVICING	1,689,511,453.28
				4,516,289,005.67

JIGAWA STATE FINANCIAL REPORT, 2020

Note to the Financial Statement No. 29

TRANSFER FROM CONSOLIDATED REVENUE FUND

S/N	MONTH	ACTUAL YEAR 2020 N	PREVIOUS YEAR 2019 END BALANCE
	CONSOLIDATED AMOUNT [A+B+C]	26,223,152,340.70	31,688,162,664.09
[A]	Capital Expenditure Account	9,109,800,681.41	23,615,645,664.18
1	JANUARY	1,270,000,000.00	4,556,365,955.67
2	FEBRUARY	550,000,000.00	1,840,048,792.75
3	MARCH	600,000,000.00	2,140,403,382.34
4	APRIL	30,000,000.00	840,318,570.10
5	MAY	1,421,366,270.33	2,372,662,224.10
6	JUNE	941,881,952.71	693,038,263.25
7	JULY	513,296,977.53	1,131,950,346.94
8	AUGUST	1,168,134,115.42	2,071,776,197.51
9	SEPTEMBER	548,685,227.96	1,339,843,722.83
10	OCTOBER	477,018,368.48	840,848,862.47
11	NOVEMEBER	772,989,105.52	2,825,581,860.87
12	DECEMBER	816,428,663.46	2,962,807,485.35

[B]	State & Local Government Joint Projects Account	145,000,000.00	8,072,516,999.91
1	JANUARY		
2	FEBRUARY	80,000,000.00	250,000,000.00
3	MARCH		792,370,803.83
4	APRIL		1,035,000,000.00
5	MAY		650,000,000.00
6	JUNE	65,000,000.00	1,115,000,000.00
7	JULY		673,046,196.08
8	AUGUST		795,000,000.00
9	SEPTEMBER		605,000,000.00
10	OCTOBER		425,100,000.00
11	NOVEMEBER		862,000,000.00
12	DECEMBER		870,000,000.00

[C]	Capital Expenditure Account	16,968,351,659.29	23,615,645,664.18
1	JANUARY	1,149,499,816.42	4,556,365,955.67
2	FEBRUARY	963,145,317.28	1,840,048,792.75
3	MARCH	1,363,589,254.81	2,140,403,382.34
4	APRIL	2,589,072,629.79	840,318,570.10
5	MAY	425,449,914.36	2,372,662,224.10
6	JUNE	559,707,616.35	693,038,263.25
7	JULY	1,727,645,886.18	1,131,950,346.94
8	AUGUST	471,419,965.85	2,071,776,197.51
9	SEPTEMBER	1,586,819,526.37	1,339,843,722.83
10	OCTOBER	1,960,815,661.53	840,848,862.47
11	NOVEMEBER	1,753,444,086.38	2,825,581,860.87
12	DECEMBER	2,417,741,983.97	2,962,807,485.35

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Note to the Financial Statement No. 30

RETENTION ACCOUNTS

S/N	MONTH	ACTUAL YEAR 2020 N	PREVIOUS YEAR 2019 END BALANCE
	CONSOLIDATED AMOUNT	-	751,139,319.60
1	Retention Accounts		436,817,569.70
2	Jigawa State and Local Government Joint Project Retention Account		314,321,749.90