



JIGAWA STATE GOVERNMENT

Report of the **AUDITOR GENERAL**

JIGAWA STATE OF NIGERIA

On the Accounts and Financial Statements of the Jigawa State
Government of Nigeria for the Year Ended

31st December, 2020

INTRODUCTION

The Jigawa State Account and Financial Statements for the year ended 31st December 2020 was received on 30th March 2021 from the Accountant General of the State in compliance with requirements of public financial management Law No.2 of 2019 Part VIII section 50(1) of Jigawa State, which requires the preparation and submission of the Account and Financial Statement within the stipulated period.

The draft Financial Statements and accompanying Notes of the Account complied with IPSAS – 1 (Accrual Financial Statement) and National chart of Account format of reporting. I therefore very promptly subjected it to Audit scrutiny in pursuant to section 125 sub – section (2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section 8(1) (A) of Jigawa State Audit Law No. (05) of 2019.

The contacts, and bilateral discussion held with staff and management of the Accountant General Office provides a greater opportunity in facilitating the Auditing Exercise coupled with well-articulated Audit plans that ensures work is completed efficiently.

Finally, the Office of the State Auditor General hereby forward the Report of the certified Account and financial statements of Jigawa State Government for the year ended 31st December 2020, to the Honourable State House of Assembly for consideration.

RESPONSIBILITY FOR FINANCIAL STATEMENTS.

The Financial Statement have been prepared in accordance with the international Public Sector Accounting Standards (IPSAS) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the 2019 Financial Statements, the year 2020 Financial Statements would be the First Transitional Accrual Financial Statements. Accordingly, certain transitional exemptions are applied in compliance with IPSAS 33 (Time Adoption of Accrual Basis).

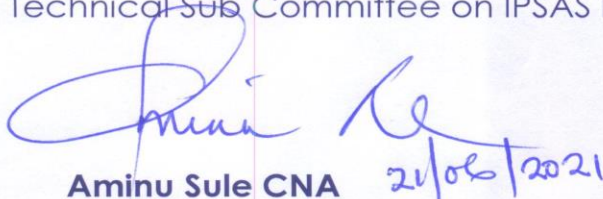
The three (3) years transition relief period to full accrual (IPSAS) 2020 to 2023 and the Public Financial Management reform project embarked by the state would facilitate the full migration in the 2024 fiscal year.

It is my singular honour, as the Accountant General, and the State's Accounting Officer for receipts and payments of Government, which saddled with the responsibility of general supervision of accounts and the preparation of Annual Accounts to present the **2020 Transitional Accrual Basis IPSAS Financial Statements.**

To fulfil these Accounting and Reporting responsibilities, I am to affirm that proper accounting records are preserved; International Public Sector Accounting Standards (IPSAS) are applied; and internal control procedures are established to provide reasonable assurances that financial transactions are realistically recorded and state public resources were safeguarded. The internal Control was observed to give the reasonable assurance for prevention or detection of fraud and irregularities.

These Financial Statements reflect the true and fair view of the Operations and Financial Position of Jigawa State Government for the year ended as at 31st December 2020.

It is my responsibility to maintain the integrity of these Financial Statements, the information contained therein, and I am hereby pronounce that are compiled according with IPSAS 33 and the FAAC Technical Sub Committee on IPSAS Implementation's Guidelines.

A handwritten signature in blue ink, appearing to read 'Aminu Sule', followed by the date '21/06/2021' written in a similar style.

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

STATEMENT OF ACCOUNTING POLICIES

11.1 Basis of Accounting / Legal Provisions

The financial statements have been prepared on the basis of historical cost and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State, unless otherwise stated and are on Transitional Accrual basis of accounting

11.2 Revenue recognition

11.2.1 Statutory Allocation

These represent all amount received by the State from the Federation Accounts Allocation Committee during the year under review. Allocations are recognized at gross and when cash is received.

11.2.2 Internally Generated Revenue (IGR)

a. Rendering of Services

Revenue from rendering of services are recognized when Cash is received not when earned.

b. Interest Income

Interest received from fixed deposits during the financial year were treated as receipts under IGR.

c. Disposal of State Government Assets

Proceeds from disposal of Assets are recognized as Income in the Financial Statements

d. Tax Revenues

Tax Revenues are recognized by the State when actual cash is received

e. Subsidies, Donation and Endowments

Subsidies, Donations and Endowments to the Entity are recognized when money is received and not when the entitlement to receive the money is established.

11.2.3 Aid and Grants

Aid and Grants are recognized by the State when actual Cash is received from the Donor Organization. All Aid and Grants received in kind are (in form of Fixed Assets, Goods and Services) are recognized in the Financial Statements and adequate records maintained for such assets in registers maintained for such classes of assets.

11.3 Cash & Its Equivalents

Cash & Its Equivalents comprises of cash in hand, cash at bank, call deposits and highly liquid investments with original maturity of three or less, which are readily convertible to known amounts of cash and subject to insignificant risks of changes in value.

11.4 Budget Information

The Budget figures in the Financial Statements is the sum total of the Initial Budget and Supplementary Budget where applicable, as approved in accordance with the Appropriation Act of the State Assembly.

It is prepared based on Cash Basis of Accounting and in line with the National Chart of Account adopted by the three tiers of Government in Nigeria. Revenues and Expenditures are classified by their Nature/Type and according to MDAs and Sectors.

The statement of comparison of Budget and Actual is shown as a column in the Financial Statements as shown in Notes 10 to 17.

11.5 Foreign Exchange

Foreign currency transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions.

Foreign currency balances, as at the year end, shall be valued at the exchange rates prevailing on that date.

Foreign Exchange gains/losses are recognized in the Statement of Consolidated Revenue Fund (CRF).

11.6 Loans

All Loans received by the State Government are recognized in the Financial Statements under Statement of Capital Development Fund and outstanding balances recognized as Liability in the Statement of Assets and Liabilities as at the end of the year.

11.7 Advances

Advances and Prepayments are below the line items under Cash Basis Accounting but are recognized as assets in the Financial Statements under Statement of Assets and Liabilities.

11.8 External Assistance

These are Funds received from external sources to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral; External Loans receipts were disclosed separately under Statement of Cash Receipts and Payment for the year

11.9 Employee Benefits

Employee Benefits like Salaries and Wages, Annual Leaves, Retiring Leaves Pensions and other similar Benefits are recognize when cash is paid to the Employees.

11.10 Treasury Clearance Accounts

Treasure Clearance Accounts represents outstanding obligations, including Suppliers and Contractors as at the end of the year.

11.11 Deposits

Deposits are funds held in trust by the State on behalf of third parties and treated as Liabilities under Statement of Assets and Liabilities in the Financial Statements.

11.12 Leases

Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments; Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses

AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Jigawa State of Nigeria for the year ended December 31st, 2020 have been audited in accordance with section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and section 8(1) of the Jigawa State Audit Law No.5 of 2019).

The audit was conducted in accordance with International Standards on auditing and INTOSAI auditing Standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General-Purpose Financial Statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) as described in Note 2, I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, and subject to observations contained in the Report, the Financial Statements which are in agreement with books of accounts and records show a true and fair view of the Financial Position of the Government of Jigawa State for the year ended December 31st, 2020 and the transactions for the fiscal year ended on that date.

Special Opinion:

The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS Program). The expenditure framework (and receipts) are detailed in Note 28 in the attached General-Purpose Financial Statements of Jigawa State Government. In my opinion, Note 28 presents fairly, in all material respects, the expenditures incurred (and funds received) against the SFTAS Program by the State for the year ended December 31st, 2020 (2019 and 2018) in accordance with IPSAS as described in Note. 29

DISCLOSURE NOTE IN STATE FINANCIAL STATEMENTS FOR 2020

Jigawa State is participating in the World bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS Program). For participation in the Program, the State must fully meet the Eligibility Criteria and amount earned is determined by performance against a set of Disbursement Linked

Results which terms are defined in Subsidiary Grant Agreement dated 20th November 2019. The achievement of performance by the State is verified by an Independent Verification Agent.

The State was found eligible to participate in the Program for 2018 and 2019 for verification and disbursements occurred during the year. Verification and disbursement for 2020 is to occur in 2021. The disbursements below were received as grants from the Federal Government in the State's (Consolidated Revenue Fund) and are reflected in the activity and balances under Note 20 (Note for cash and Bank balances)

 25/6/21

Mutari Yakubu Babura, Fcna,
FRC/2021/001/00000023323
State Auditor General,
Jigawa State

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
FOR THE YEAR ENDED 31ST DECEMBER 2020

CASH FLOW STATEMENT
AS AT DECEMBER 31, 2020

Item Description	Notes	2020	2019
CASH FLOW FROM OPERATING ACTIVITIES			
INFLOWS:			
1101 Statutory Allocation		58,980,113,643.80	66,282,364,601.82
Sub Total - Government Share Of Faac (Statutory Revenue) - General	1	58,980,113,643.80	66,282,364,601.82
1201 Tax Revenue	2A	3,678,490,984.80	2,559,710,768.91
1202 Non-Tax Revenue	2B	37,711,185,702.22	16,460,946,112.42
Sub Total - Independent Revenue - General		41,389,676,687.02	19,020,656,881.33
1401 Transfer From Consolidated Revenue Fund To Cdf			
1402 Other Capital Receipts	3	6,414,032,697.52	24,030,524,014.32
1403 Loans / Borrowings Receipt	4	324,513,534.81	3,600,000,000.00
1407 Extra-Ordinary Items	5	256,611,420.15	684,816,402.91
1410 Gain On Foreign Exchange			
Sub Total - Capital Development Fund (Cdf) Receipts		6,995,157,652.48	28,315,340,417.23
130101 Domestic Aid		13,495,024.00	
130103 Domestic Grants		5,117,946,908.57	4,194,508,819.00
130104 Foreign Grants		225,007,310.00	
Sub Total - Aids & Grants	6	5,356,449,242.57	4,879,325,221.91
Total Inflows		112,721,397,225.87	118,497,687,122.29
OUTFLOWS:			
Personnel Cost (Including Salaries on CRF Charges)	7	(43,235,472,184.16)	(39,256,756,297.05)
Overheads	8	(16,509,043,493.36)	(19,684,028,872.37)
Pension & Gratuities	9	(2,086,032,851.85)	(2,369,561,920.02)

Consolidated Revenue Fund Charges	10	(57,783,570.00)	(146,384,264.85)
Advances/Grant and Contribution	11	(216,977,652.17)	(450,217,258.70)
Prepayments/Miscellaneous Expenses			(574,869,130.34)
Loans Granted/Other of General Nature	12	146,346,580.14	(585,480,911.22)
Inventories	13	(31,411,051.67)	
Total Outflows		(61,990,374,223.07)	(63,067,298,654.55)
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES		50,731,023,002.80	55,430,388,467.74

CASH FLOW FROM INVESTING ACTIVITIES			
Purchase/Construction of Assets	14		
01 Administrative		(1,731,982,407.06)	(2,904,747,349.11)
02 Economic		(18,831,282,808.57)	(38,079,311,068.59)
03 Law & Justice		(257,612,815.64)	(162,802,022.59)
05 Social		(17,559,007,725.20)	(20,740,776,972.76)
Others of Unclassified Nature (VAT, Retention etc.)		(3,689,161,669.41)	
Total purchase & construction of assets		(42,069,047,425.87)	(61,887,637,413.05)
Investments in Capital Market Instruments, Private Companies & Revolving Funds			
Jigawa State Investment & Property Development Co. Ltd	15	(53,508,236.00)	
Investment In Jigawa Savings & Loans	16	(156,599,418.34)	
Investment In Jasco	17	(1,706,691.00)	
Total investments in capital market instruments, private companies & revolving funds		(211,814,345.34)	
Proceeds from Sales of Fixed Assets			
Proceeds from Sales of Investments in Capital Market Instruments, Private Companies & Revolving Funds			
NET CASH FLOW FROM INVESTING ACTIVITIES		(42,280,861,771.21)	(61,887,637,413.05)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Long-term Loans & Debts	18	485,079,550.00	3,600,000,000.00
Proceeds from Short-term Loans & Debts			684,816,402.91
Proceeds from Public Funds			14,300,000.00
Repayment of Loans & Other Borrowings	19	(8,203,111,178.83)	(3,225,849,674.10)
NET CASH FLOW FROM FINANCING ACTIVITIES		(7,718,031,628.83)	1,073,266,728.81

NET CASH FLOW FROM ALL ACTIVITIES		732,129,602.76	(5,383,982,216.50)
Adjusted Balances/Cash & its Equivalents as at 01/01/2020		12,965,833,493.15	21,973,347,023.18
Cash & its Equivalents as at 31/12/2020		13,705,658,477.40	16,589,364,806.68

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

CASH FLOW STATEMENT II
AS AT DECEMBER 31, 2020

Item Description	Notes	2020	2019
CASH FLOW FROM OPERATING ACTIVITIES			
INFLOWS:			
1101 Statutory Allocation		58,980,113,643.80	66,282,364,601.82
Sub Total - Government Share Of Faac (Statutory Revenue) - General	1	58,980,113,643.80	66,282,364,601.82
1201 Tax Revenue		3,678,490,984.80	2,559,710,768.91
1202 Non-Tax Revenue		37,711,185,702.22	16,460,946,112.42
Sub Total - Independent Revenue - General	1	41,389,676,687.02	19,020,656,881.33
1401 Transfer From Consolidated Revenue Fund To Cdf			
1402 Other Capital Receipts		6,414,032,697.52	24,030,524,014.32
1403 Loans / Borrowings Receipt		324,513,534.81	3,600,000,000.00
1407 Extra-Ordinary Items		256,611,420.15	684,816,402.91
1410 Gain On Foreign Exchange			
Sub Total - Capital Development Fund (Cdf) Receipts	1	6,995,157,652.48	28,315,340,417.23
130101 Domestic Aid		13,495,024.00	
130103 Domestic Grants		5,117,946,908.57	4,194,508,819.00
130104 Foreign Grants		225,007,310.00	
Sub Total - Aids & Grants	1	5,356,449,242.57	4,879,325,221.91
Total Inflows		112,721,397,225.87	118,497,687,122.29
OUTFLOWS:			
Personnel Cost (Including Salaries on CRF Charges)		(43,235,472,184.16)	(39,256,756,297.05)
Overheads	3	(16,509,043,493.36)	(19,684,028,872.37)
Pension & Gratuities	2	(2,086,032,851.85)	(2,369,561,920.02)
Consolidated Revenue Fund Charges	3	(57,783,570.00)	(146,384,264.85)
Advances/Grant and Contribution	12	(216,977,652.17)	(450,217,258.70)
Prepayments/Miscellaneous Expenses	13		(574,869,130.34)
Loans Granted/Other of General Nature	14	146,346,580.14	(585,480,911.22)

Inventories	11	(31,411,051.67)	
Total Outflows		(61,990,374,223.07)	(63,067,298,654.55)
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES		50,731,023,002.80	55,430,388,467.74

CASH FLOW FROM INVESTING ACTIVITIES			
Purchase/Construction of Assets			
01 Administrative		(1,731,982,407.06)	(2,904,747,349.11)
02 Economic		(18,831,282,808.57)	(38,079,311,068.59)
03 Law & Justice		(257,612,815.64)	(162,802,022.59)
05 Social		(17,559,007,725.20)	(20,740,776,972.76)
Others of Unclassified Nature (VAT, Retention etc.)		(3,689,161,669.41)	
Total purchase & construction of assets	14	(42,069,047,425.87)	(61,887,637,413.05)
Investments in Capital Market Instruments, Private Companies & Revolving Funds			
Jigawa State Investment & Property Development Co. Ltd		(53,508,236.00)	
Investment In Jigawa Savings & Loans		(156,599,418.34)	
Investment In Jasco		(1,706,691.00)	
Total investments in capital market instruments, private companies & revolving funds	15	(211,814,345.34)	
Proceeds from Sales of Fixed Assets			
Proceeds from Sales of Investments in Capital Market Instruments, Private Companies & Revolving Funds	15		
NET CASH FLOW FROM INVESTING ACTIVITIES		(42,280,861,771.21)	(61,887,637,413.05)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Long-term Loans & Debts	25	485,079,550.00	
Proceeds from Short-term Loans & Debts			661,285,089.38
Proceeds from Public Funds	24		14,300,000.00
Repayment of Loans & Other Borrowings		(8,203,111,178.83)	(3,225,849,674.10)
NET CASH FLOW FROM FINANCING ACTIVITIES		(7,718,031,628.83)	(2,550,264,584.72)
NET CASH FLOW FROM ALL ACTIVITIES		732,129,602.76	(9,007,513,530.03)
Cash & its Equivalentents as at 01/01/2020	10	12,965,833,493.15	21,973,347,023.18
Cash & its Equivalentents as at 31/12/2020	10	13,705,658,477.40	12,965,833,493.15

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

STATEMENT OF FINANCIAL PERFORMANCE
AS AT DECEMBER 31, 2020

Item Description	Notes	Revised Estimates	2020	2019
INCOME				
1101 Statutory Allocation		50,828,000,000.00	58,980,113,643.80	66,282,364,601.82
Sub Total - Government Share Of Faac (Statutory Revenue) - General	1	50,828,000,000.00	58,980,113,643.80	66,282,364,601.82
1201 Tax Revenue	2A	2,662,200,000.00	3,678,490,984.80	2,559,710,768.91
1202 Non-Tax Revenue	2B	37,193,200,000.00	37,711,185,702.22	5,976,660,345.68
Sub Total - Independent Revenue - General		39,855,400,000.00	41,389,676,687.02	8,536,371,114.59
1401 Transfer From Consolidated Revenue Fund To Cdf	28	14,908,000,000.00		
1402 Other Capital Receipts	3	14,079,600,000.00	6,414,032,697.52	24,030,524,014.32
1403 Loans / Borrowings Receipt	4	2,080,000,000.00	324,513,534.81	
1407 Extra-Ordinary Items	5		256,611,420.15	15,453,918,572.57
1410 Gain On Foreign Exchange				
Sub Total - Capital Development Fund (Cdf) Receipts		31,067,600,000.00	6,995,157,652.48	39,484,442,586.89
130101 Domestic Aid			13,495,024.00	
130103 Domestic Grants		3,250,000,000.00	5,117,946,908.57	2,330,750,000.00
130104 Foreign Grants		803,000,000.00	225,007,310.00	1,863,758,819.00
Sub Total - Aids & Grants	6	4,053,000,000.00	5,356,449,242.57	4,194,508,819.00
TOTAL INCOME		125,804,000,000.00	112,721,397,225.87	118,497,687,122.30
EXPENDITURE				
Recurrent Expenditure				
Personnel Cost (Including Salaries on CRF Charges)	7	44,911,154,000.00	43,349,899,631.55	(39,706,973,555.75)
Overheads	8	18,069,369,000.00	16,509,043,493.36	(20,844,378,913.93)
Pension & Gratuities	9	2,106,346,000.00	2,086,032,851.85	(2,369,561,920.02)
Consolidated Revenue Fund Charges	10	4,892,819,000.00	57,783,570.00	(146,384,264.85)
Total recurrent expenditure		69,979,688,000.00	62,002,759,546.76	(63,067,298,654.55)
Capital Expenditure				
01 Administrative Sector	14	2,103,000,000.00	1,989,382,857.62	(2,904,747,349.11)
02 Economic Sector	14	27,398,000,000.00	21,201,207,705.71	(38,079,311,068.59)

03 Law & Justice Sector	14	364,500,000.00	257,612,815.64	(162,802,022.59)
05 Social Sector	14	26,335,000,000.00	18,467,483,101.03	(20,740,776,972.76)
Total capital expenditure		56,200,500,000.00	41,915,686,480.00	(61,887,637,413.05)
Total Expenditure		126.180.188.000.00	103.918.446.026.75	(124.954.936.067.60)
SURPLUS / (DEFICIT)		(376,188,000.00)	8,802,951,199.12	(6,457,248,945.30)

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2020

Item Description	Notes	2020	2019
ASSETS			
Current Assets			
Cash & its Equivalents	20	13,705,658,477.40	16,589,364,806.68
Inventories	13	392,654,117.90	
Advances	21	1,701,878,650.56	1,452,773,611.72
Prepayments			
Total current assets		15,800,191,245.86	18,042,138,418.40
Non-Current Assets			
Loans Granted	22	2,321,853,419.86	
Investments	23	4,424,516,414.99	5,293,070,889.98
Fixed Assets			
Investment Properties			1,482,764,186.14
Intangible Assets			
Total non-current assets		6,746,369,834.85	6,775,835,076.12
TOTAL ASSETS		22,546,561,080.71	24,817,973,494.52
LIABILITIES			
Current Liabilities			
Deposits	24	1,847,237,344.54	
Short-term Loans & Debts			
Unremitted Deductions	25	43,767,207.61	3,795,265,079.50
Accrued Expenses	26	2,863,765,378.01	751,139,319.60
Current Portion of Long-term loans			
Total current liabilities		4,754,769,930.16	4,546,404,399.10
Non-Current Liabilities			
Public Funds			20,271,569,095.14
Long Term Loans & Borrowings	27	41,740,584,808.15	
Total non-current liabilities		41,740,584,808.15	20,271,569,095.14
TOTAL LIABILITIES		46,495,354,738.30	24,817,973,494.24

NET ASSETS		(23,948,793,657.60)	24,817,973,494.52
EQUITY			
Reserves & Accumulated Surpluses/Deficits		(32,751,744,856.72)	
Current Surplus/Deficit		8,802,951,199.12	
TOTAL EQUITY		(23,948,793,657.60)	24,817,973,494.52

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 1
GOVERNMENT SHARE OF FAAC 2020

ECONOMIC CODE	DESCRIPTION	REVISED BUDGET 2020 N	ACTUAL YEAR 2020 N	% VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) - GENERAL	50,828,000,000.00	58,980,113,644.00		8,152,113,644.00	47,423,140,851.86
110101	Statutory Revenue	34,617,000,000.00	37,906,002,560.00		3,289,002,560.00	46,047,863,429.37
110102	Share of VAT	14,711,000,000.00	16,395,911,903.00		1,684,911,903.00	1,375,277,422.49

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 1A
STATUTORY ALLOCATION 2020

Date	Item Description	Contra Account	Actual Expenditure (2020)	% Achieved	Actual Expenditure (2019)
20/01/2020	sundry receipts	1013586301 Zenith Bank	3,714,907,802.61	9.80	3,573,322,277.66
31/01/2020	Statutory allocation withdrawn at source	9999999999 Central Bank of Nigeria	344,139,452.64	0.91	188,957,435.92
18/02/2020	statutory allocation	1013586301 Zenith Bank	344,139,452.64	8.70	3,539,924,586.92
29/02/2020	Statutory allocation deducted at source	9999999999 Central Bank of Nigeria	344,139,452.64	98.75	190,123,867.26
24/03/2020	statutory allocation	1013586301 Zenith Bank	2,866,211,100.91	7.56	3,662,816,346.87
31/03/2020	Statutory allocation deducted at source	9999999999 Central Bank of Nigeria	348,502,982.66	0.92	190,124,590.78
23/04/2020	STATUTORY ALLOCATION	1013586301 Zenith Bank	2,908,954,277.85	7.67	3,136,439,179.46
30/04/2020	Statutory allocation deducted at source	9999999999 Central Bank of Nigeria	348,502,982.66	0.92	190,124,590.78
15/05/2020	STATUTORY ALLOCATION	1013586301 Zenith Bank	2,191,842,702.20	5.78	3,943,016,288.72
31/05/2020	Statutory allocation deducted at source	9999999999 Central Bank of Nigeria	348,502,982.66	0.92	190,124,590.78
18/06/2020	STATUTORY ALLOCATION	1013586301 Zenith Bank	2,759,712,206.17	7.28	3,830,168,156.54
30/06/2020	Statutory allocation deducted at source	9999999999 Central Bank of Nigeria	105,963,207.66	0.28	190,124,590.78
20/07/2020	SUNDRY RECEIPTS	1013586301 Zenith Bank	2,904,272,485.84	7.66	3,993,419,223.61
31/07/2020	Statutory allocation deducted at source	9999999999 Central Bank of Nigeria	105,963,207.66	0.28	190,124,590.78
20/08/2020	STATUTORY ALLOCATION	1013586301 Zenith Bank	3,703,696,314.82	9.77	3,843,217,281.78

31/08/2020	Statutory allocation deducted at source	9999999999 Central Bank of Nigeria	105,963,207.66	0.28	192,846,365.00
21/09/2020	SUNDRY RECEIPTS	1013586301 Zenith Bank	3,653,589,701.60	9.64	3,918,977,155.20
30/09/2020	Statutory allocation deducted at source	9999999999 Central Bank of Nigeria	115,073,045.69	3.10	192,846,365.00
16/10/2020	STATUTORY ALLOCATION	1013586301 Zenith Bank	2,295,132,988.07	6.05	3,746,405,751.45

31/10/2020	Statutory allocation deducted at source	9999999999 Central Bank of Nigeria	115,073,045.69	0.30	192,846,365.00
19/11/2020	STATUTORY ALLOCATION	1013586301 Zenith Bank	2,370,893,175.07	6.25	4,061,181,880.76
30/11/2020	Statutory allocation deducted at source	9999999999 Central Bank of Nigeria	115,073,045.69	0.30	192,846,365.00
18/12/2020	SUNDRY RECEIPTS	1013586301 Zenith Bank	2,728,796,745.31	7.20	4,009,075,755.52
31/12/2020	Statutory allocation deducted at source	9999999999 Central Bank of Nigeria	115,073,045.69	0.30	192,846,365.00
	Total		34,954,118,612.09	100	47,551,899,966.57

JIGAWA STATE GOVERNMENT OF NIGERIA
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For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 1B
VALUE ADDED TAX 2020

Date	Item Description	Contra Account	Actual Expenditure (2020)	% Achieved	Actual Expenditure (2019)
22/01/2020	VALUE ADDED TAX	1013586301 Zenith Bank	1,316,541,204.74	8.03	1,195,556,819.79
04/03/2020	VAT	1013586301 Zenith Bank	1,179,759,985.11	7.20	1,264,802,741.64
26/03/2020	VAT	1013586301 Zenith Bank	1,104,199,569.34	6.73	1,142,968,994.93
28/04/2020	VAT	1013586301 Zenith Bank	1,317,714,566.75	8.04	1,082,055,355.43
19/05/2020	VAT	1013586301 Zenith Bank	1,061,165,593.86	6.47	1,117,623,961.58
22/06/2020	VAT	1013586301 Zenith Bank	1,154,115,653.31	7.04	1,252,241,270.86
22/07/2020	VAT	1013586301 Zenith Bank	1,411,326,264.41	8.61	1,256,697,335.49
26/08/2020	VAT	1013586301 Zenith Bank	1,463,261,975.57	8.92	1,094,504,641.16
21/09/2020	SUNDRY RECEIPTS	1013586301 Zenith Bank	1,665,075,418.60	10.16	1,029,680,060.09
21/10/2020	VAT	1013586301 Zenith Bank	1,579,138,864.77	9.63	1,070,785,487.11
25/11/2020	VAT	1013586301 Zenith Bank	1,404,612,688.97	8.57	1,209,551,418.82
23/12/2020	V AT	1013586301 Zenith Bank	1,739,000,118.03	10.61	1,036,309,336.59
	Total		16,395,911,903.46	100.0	13,752,777,423.49

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE TO THE FINANCIAL STATEMENT NO. 1C
EXCESS OIL REVENUE 2020

Date	Item Description	Contra Account	Actual Expenditure (2020)	% Achieved	Actual Expenditure (2019)
22/05/2020	EXCESS CRUDE OIL REVENUE	1013586301 Zenith Bank	819,238,078.39	1,195	68,555,487.73
	Total		819,238,078.39		68,555,487.73

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE TO THE FINANCIAL STATEMENT NO. 1D
EXCHANGE GAIN 2020

Date	Item Description	Contra Account	Actual Expenditure (2020)	% Achieved	Actual Expenditure (2019)
20/01/2020	sundry receipts	1013586301 Zenith Bank	8,274,322.88	120	6,884,149.74
21/02/2020	exchange gain	1013586301 Zenith Bank	7,266,101.2	158	4,584,887.46
25/03/2020	EXCHANGE GAIN	1013586301 Zenith Bank	5,243,227.54	88	5,936,618.30
23/04/2020	EXCHANGE GAIN	1013586301 Zenith Bank	445,462,503.46	9,834	4,529,835.22
15/05/2020	EXCHANGE GAIN	1013586301 Zenith Bank	188,891,479.79	2,600	7,266,013.78
18/06/2020	EXCHANGE GAIN	1013586301 Zenith Bank	197,369,725.86	2,786.00	7,082,991.18
20/07/2020	SUNDRY RECEIPTS	1013586301 Zenith Bank	307,778,736.76	4,269	7,210,330.72
					7,780,791.77
					5,472,979.22
	Total		1,160,286,097.49		56,748,597.39

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE TO THE FINANCIAL STATEMENT NO. 1E
SOLID MINERALS REVENUE 2020

Date	Item Description	Contra Account	Actual Expenditure (2020)	% Achieved	Actual Expenditure (2019)
28/02/2020	SOLID MINERALS REVENUE	1013586301 Zenith Bank	128,427,280.35		
18/05/2020	SOLID MINERALS REVENUE	1013586301 Zenith Bank	64,210,486.74	158	63,817,869.82
28/10/2020	SOLID MINERALS REVENUE	1013586301 Zenith Bank	354,597,350.33		
	Total		547,235,117.42		63,817,869.82

JIGAWA STATE GOVERNMENT OF NIGERIA
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For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 1F
FGN INTERVENTION FUND 2020

Date	Item Description	Contra Account	Actual Expenditure (2020)	% Achieved	Actual Expenditure (2019)
20/07/2020	50 BILLION DISTRIBUTION	1013586301 Zenith Bank	393,997,055.93		
19/10/2020	FGN INTERVENTION FUND	1013586301 Zenith Bank	493,599,511.66	158	2,988,576,925.29
20/11/2020	F G INTERVENTION FUND	1013586301 Zenith Bank	157,598,822.37		
20/11/2020	SUNDRY RECEIPTS	1013586301 Zenith Bank	493,599,511.66	36	1,280,073,040.39
18/12/2020	SUNDRY RECEIPTS	1013586301 Zenith Bank	53,936,321.28		
	Total		1,592,731,222.90		4,268,649,965.68

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE TO THE FINANCIAL STATEMENT NO. 1G
SHARE OF GOOD VALUE 2020

Date	Item Description	Contra Account	Actual Expenditure (2020)	% Achieved	Actual Expenditure (2019)
15/01/2020	goods & value	1013586301 Zenith Bank	102,833,231.60	27	377,055,182.52
	Total		102,833,231.60		377,055,182.52

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE TO THE FINANCIAL STATEMENT NO. 1H
FOREX EQUALISATION 2020

Date	Item Description	Contra Account	Actual Expenditure (2020)	% Achieved	Actual Expenditure (2019)
26/03/2020	FOREX EQUALISATION	1013586301 Zenith Bank	104,195,990.53		
19/10/2020	FOREX EQUALISATION	1013586301 Zenith Bank	271,082,380.67		893,016,552.65
20/11/2020	SUNDRY RECEIPTS	1013586301 Zenith Bank	50,681,808.81		
	Total		425,960,180.01		893,016,552.65

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE TO THE FINANCIAL STATEMENT NO. 2A
TAX REVENUE 2020

ECONOMIC CODE	DESCRIPTION	REVISED BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
120101	TAX REVENUE	2,640,600,000.00	3,678,490,984.80		1,037,890,984.80	2,559,710,768.91
120102	Corporate Taxes	10t	3,655,435,819.76			2,529,027,772.71
120103	Withholding Tax - General	7,500,000.00	2,822,829.72		(4,677,170.00)	5,554,791.35
120104	Direct Assessment	10,000,000.00	14,859,135.32		4,859,135.00	14,068,204.85
120105	Other Taxes	4,100,000.00	5,373,200.00		1,273,200.00	11,060,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE TO THE FINANCIAL STATEMENT NO. 2B
NON-TAX REVENUE2020

ECONOMIC CODE	DESCRIPTION	REVISED BUDGET 2020 N	ACTUAL YEAR 2020 N	PERCENTAGE VARIANCE	VARIANCE	ACTUAL PREVIOUS YEAR 2019 N
1202	NON-TAX REVENUE	37,193,200,000.00	37,711,185,702.00		517,985,702.00	5,976,660,345.68
120201	Licenses	42,550,000.00	24,609,000.00		(17,941,000.00)	30,100,400.00
120204	Fees - General	1,444,470,000.00	1,138,688,696.00		(305,781,304.00)	1,116,796,875.04
120205	Fines - General	8,100,000.00	1,563,025.00		(6,536,975.00)	9,591,290.06
120206	Sales - General	1,875,090,000.00	1,527,806,358.00		(347,283,642.00)	368,642,397.08
120207	Earning - General	286,750,000.00	310,346,849.00		23,596,849.00	62,456,605.40
120208	Rent on Government Buildings - General	6,320,000.00	31,085,075.00		24,765,075.00	16,411,773.08
120209	Rent on Land & Others - General	30,000,000.00	61,116,837.00		31,116,837.00	60,790,524.97
120210	Repayment & Refund (Loans and Advances) - General	2,881,380,000.00	190,369,403.00		(2,691,010,597.00)	1,019,609,163.57
120212	Interest Earned - General	350,000,000.00	221,740,487.00		128,259,513.00	607,557,059.04
120213	Reimbursement	30,268,540,000.00	34,203,859,972.00		3,935,319,972.00	2,684,704,257.44

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE TO THE FINANCIAL STATEMENT NO. 3
OTHER CAPITAL RECEIPTS 2020

ECONOMIC CODE	DESCRIPTION	REVISED BUDGET 2020 N	ACTUAL YEAR 2020 N	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
1402	OTHER CAPITAL RECEIPTS	14,079,600,000.00	6,414,032,698.00	7,665,567,302.00	24,030,524,014.34
140202	Other Capital Receipts	14,079,600,000.00	6,414,032,698.00	7,665,567,302.00	24,030,524,014.34

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE TO THE FINANCIAL STATEMENT NO. 4
LOANS/BORROWINGS RECEIPTS 2020

ECONOMIC CODE	DESCRIPTION	REVISED BUDGET 2020 N	ACTUAL YEAR 2020 N	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
1403	LOANS / BORROWINGS RECEIPT	2,080,000,000.00	324,513,535.00	1,755,486,465.00	4,284,816,402.91
140302	International Loans/Borrowings	2,080,000,000.00	324,513,535.00	1,755,486,465.00	684,816,402.91
140303	Domestic Loans / Borrowing Receipt	10t	0.00		3,600,000,000.00

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE TO THE FINANCIAL STATEMENT NO. 5
EXTRA-ORDINARY ITEMS 2020

ECONOMIC CODE	DESCRIPTION	REVISED BUDGET 2020 N	ACTUAL YEAR 2020 N	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
1	Revenue	125,804,000,000.00	256,611,420.00	(256,611,420.00)	0.00
1407	EXTRA-ORDINARY ITEMS		256,611,420.00	(256,611,420.00)	0.00
				-	

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE TO THE FINANCIAL STATEMENT NO. 6
AID AND GRANTS 2020

ECONOMIC CODE	DESCRIPTION	REVISED BUDGET 2020 N	ACTUAL YEAR 2020 N	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
1301	AID AND GRANTS	4,053,000,000.00	5,356,449,243.00	1,303,449,243.00	4,194,508,819.00
130101	Domestic Aid		13,495,024.00	13,495,024.00	
130103	Domestic Grants	3,250,000,000.00	5,117,946,909.00	1,867,946,909.00	2,330,750,000.00
130104	Foreign Grants	803,000,000.00	225,007,310.00	(577,992,690.00)	1,863,758,819.00

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE TO THE FINANCIAL STATEMENT NO. 7
PERSONNEL COST 2020

Item Description	Item Description	Revised Estimates 2020	Actual Expenditure (2020)	% Achieved	Actual Expenditure (2019)
	Consolidated Performance	47,017,500,000.00	43,385,329,862.86	96.636	39,256,756,297.05
011100100101	Government House	41,289,000.00	38,180,989.10	92.473	27,559,391.50
011100100201	Deputy Governor's Office	9,228,000.00	9,031,431.60	97.87	6,501,615.70
011100100300	Directorate of Protocol	8,520,000.00	8,472,087.00	99.438	3,760,457.70
011100100400	Due Process & Project Monitoring Bureau	34,080,000.00	34,032,552.00	99.861	26,678,277.60
011100100700	Pilgrim Welfare Agency	36,787,000.00	36,349,527.10	98.811	28,787,049.16
011100800100	State Emergency Management Agency	19,790,000.00	19,744,393.40	99.77	15,806,094.90
011101300100	Administration & Finance Directorate	459,530,000.00	459,475,778.04	99.988	295,713,108.31
011101300101	SSG's Office - Governor & Deputy Governor (CRFC)	16,360,000.00	16,259,708.40	99.387	16,259,708.40
011101300200	Liaison Office Kaduna	6,450,000.00	6,401,480.10	99.248	5,321,776.52
011101300300	Liaison Office Lagos	4,814,000.00	4,763,888.80	98.959	3,289,559.72
011101300500	Liaison Office Abuja	5,860,000.00	5,813,929.20	99.214	3,720,604.70
011101300600	Chieftaincy & Religious Affairs Department	103,760,000.00	103,737,555.20	99.978	57,671,598.77
011101400100	Research, Evaluation and Political Affairs Directorate	4,635,000.00	4,585,158.00	98.925	3,454,020.20
011101800100	Special Service Directorate	29,734,000.00	28,723,522.74	96.602	21,257,020.94
011101800200	Council Affairs Department	854,000.00	463,941.60	54.326	334,051.80
011200100100	State House of Assembly	406,300,000.00	406,258,045.06	99.99	329,405,141.36
011200100115	Assembly Service Commission	35,770,000.00	35,723,760.76	99.871	
012500100100	Office of the Head of State Civil Service	195,660,000.00	188,048,234.46	96.11	126,796,406.22
012500100200	Establishment and Service Matters Directorate	520,025,000.00	519,930,456.87	99.982	426,130,870.42
012500100400	Directorate of Salary and Pension Administration	321,330,000.00	321,282,062.86	99.985	549,146,584.60
012500100406	State Pension	703,240,000.00		99.99	
012500100500	Manpower Development Institute	47,500,000.00	44,479,388.00	93.641	43,074,936.00
012500100600	Guidance and Counselling Department	1,999,000.00	1,948,521.60	97.475	1,643,638.76
014000100100	Office of the Auditor General	71,544,000.00	68,818,421.50	96.19	62,037,866.40
014000100101	State Auditor General (CRFC)	5,432,000.00	3,660,418.80	67.386	3,167,500.00
014000200100	Directorate of Local Government Audit	97,000,000.00	96,829,074.49	99.824	526,512.73
014000200101	Office of the Auditor General Local Government Audit (CRFC)	4,432,000.00	1,892,602.80	42.703	5,426,750.00
014700100100	Civil Service Commission	9,257,000.00	8,723,433.90	94.236	7,212,206.40
014700100101	Office of the Chairman and Members CSC (CRFC)	16,368,000.00	16,318,446.76	99.697	8,018,756.18
014700200100	Local Government Service Commission	6,000,000.00	5,164,863.61	86.081	5,267,512.73
014700200101	Office of the Chairman and Members LGSC (CRFC)	19,330,000.00	15,821,229.76	81.848	21,328,266.00

014800100100	State Independent Electoral Commission	9,650,000.00	9,597,191.80	99.453	7,199,414.00
014800100101	Office of the SIEC Chairman and Members (CRFC)	37,270,000.00	32,852,672.00	88.148	31,626,510.20
021500100100	Ministry of Agriculture & Natural Resources	350,674,000.00	350,639,365.39	99.99	313,684,758.06
021502102100	Jigawa State Agricultural Research Institute	113,630,000.00	113,563,271.51	99.941	91,754,321.24
021510200100	Jigawa State Agricultural & Rural Development Authority	402,944,000.00	399,778,689.30	99.214	346,586,029.29
022000100100	Ministry of Finance & Economic Planning	362,720,000.00	358,678,337.82	98.886	346,305,139.68
022000300100	Budget and Economic Planning Directorate	38,461,000.00	35,513,186.74	92.336	32,371,830.06
022000700100	Office of the Accountant General	1,355,000,000.00		99.442	
022000700101	Accountant General Office (CRFC)	5,428,000.00	4,419,540.00	81.421	2,209,770.00
022000800100	State Internal Revenue Service	103,048,000.00	103,001,098.26	99.954	94,112,944.60
022000800101	Office of the Chairman State Internal Revenue Service (CRFC)	6,590,000.00	6,539,777.21	99.238	5,013,670.74
022001200100	Jigawa State Bureau of Statistics	15,501,000.00	12,714,387.30	82.023	
022200100100	Ministry of Commerce, Industries and Cooperatives	77,260,000.00	77,228,068.92	99.959	63,769,898.60
022200100200	Mineral Resources Development Agency	11,221,000.00	11,166,725.40	99.516	9,277,172.20
022200100300	State Investment Promotion Agency	4,600,000.00	273,000.00	5.935	
022700600100	Directorate of Economic Empowerment	76,260,000.00	76,221,052.05	99.949	57,126,190.78
023400100100	Ministry of Works & Transport	176,250,000.00	176,230,200.09	99.989	153,597,845.24
023400400100	Jigawa Roads Maintenance Agency	14,126,000.00	14,073,512.10	99.628	10,226,134.80
023400800300	Rural Electricity Board	28,090,000.00	28,040,240.12	99.823	24,923,979.20
023400900100	Fire Service Directorate	90,678,000.00	90,641,967.40	99.96	69,357,115.00
025200100100	Ministry of Water Resources	17,572,000.00	17,521,939.70	99.715	13,900,179.30
025210200100	Jigawa state Water Board	189,460,000.00	189,409,580.32	99.973	152,249,247.12
025210300100	Rural Water Supply and Sanitation Agency	36,494,000.00	35,487,815.64	97.243	28,372,160.35
025210400100	Small Town Water Supply Agency	255,200,000.00	254,915,834.99	99.889	211,375,695.80
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	82,170,000.00	80,834,491.50	98.375	68,321,567.12
026000200100	Jigawa State Housing Authority	13,710,000.00	12,377,752.60	90.283	11,387,639.10
026000300100	Urban Development Board	70,235,000.00	65,246,411.70	92.897	49,581,189.30
026000400100	Dutse Capital Development Authority (DCDA)	95,663,000.00	92,396,776.10	96.586	71,475,973.59
031800500100	High Court of Justice	531,342,000.00	531,283,718.81	99.989	394,860,849.91
031800600100	Sharia Court of Appeal	853,508,000.00	850,352,642.96	99.63	701,402,706.66
031801100100	Judicial Service Commission	92,600,000.00	88,823,364.06	95.922	73,528,312.05
032600100100	Ministry of Justice	164,313,000.00	159,459,109.19	97.046	129,833,185.84
032600200200	Justice Sector and Law Reform Commission	24,940,000.00	24,892,382.04	99.809	19,089,212.49
051400100100	Ministry of Women Affairs & Social Development	54,390,000.00	54,342,177.40	99.912	42,114,070.40
051400100200	Jigawa State Rehabilitation Board	102,000,000.00	89,154,027.92	87.406	32,844,510.82
051700100100	Ministry of Education, Science & Technology	3,752,000,000.00	3,750,477,481.58	99.959	3,092,521,045.57

051700100200	State Educational Inspectorate & Monitoring Unit	1,759,000.00	1,245,603.60	70.813	983,550.60
051700300100	State Universal Basic Education Board	256,540,000.00	256,522,430.44	99.993	173,407,442.37
051700300103	Inspectorate Headquarters & Zones	219,000,000.00	218,916,261.31	99.962	139,125,289.72
051700400100	Local Education Authority	20,180,000,000.00	18,747,564,173.08	92.902	14,828,652,921.78
051700800100	Library Board	56,340,000.00	56,305,627.00	99.939	44,335,758.90
051701000100	Agency for Mass Education	81,440,000.00	81,407,476.92	99.96	62,805,830.63
051701100100	Nomadic Education Agency	541,100,000.00	540,952,877.71	99.973	456,435,552.44
051701800100	Jigawa State Polytechnic	603,550,000.00	603,273,371.56	99.954	509,254,351.24
051701800200	Bilyaminu Usman Polytechnic Hadejia	456,140,000.00	456,075,851.94	99.986	365,737,575.92
051701900100	Jigawa State College of Education	1,167,278,000.00	1,163,007,402.45	99.634	1,028,843,022.22
051702100100	Sule Lamido University	824,400,000.00	819,642,184.63	99.423	744,923,424.00
051705500100	Science & Technical Education Board	643,350,000.00	635,057,851.16	98.711	509,910,760.94
051705600100	Jigawa State Scholarship Board	7,400,000.00	6,143,723.80	83.023	7,438,446.10
051705600200	Dutse Model / Capital School	173,580,000.00	173,545,899.38	99.98	156,474,571.48
051706000100	Jigawa State College of Education and Legal Studies	442,756,000.00	441,689,711.15	99.759	369,923,616.94
051706100100	Institute of Information Technology	233,500,000.00	229,239,856.07	98.176	222,602,204.04
051706300100	Islamic Education Bureau	1,034,470,000.00	1,034,073,274.99	99.962	855,091,453.74
051706400100	Bamaina Academy	5,640,000.00			6,776,761.10
052100100100	Ministry of Health	802,300,000.00	801,830,511.58	99.941	545,765,935.76
052100100110	Babura General Hospital	231,900,000.00	231,849,037.24	99.978	193,514,669.86
052100100111	Birnin Kudu General Hospital	456,230,000.00	456,179,733.06	99.989	396,750,732.38
052100100112	Birniwa General Hospital	165,260,000.00	165,211,219.70	99.97	143,080,551.31
052100100113	Dutse General Hospital	551,370,000.00	551,348,498.00	99.996	468,636,629.13
052100100114	Gumel General Hospital	375,420,000.00	375,369,049.44	99.986	323,414,292.64
052100100115	Gwaram Cottage Hospital	140,200,000.00	137,768,533.78	98.266	123,750,148.55
052100100116	Hadejia General Hospital	673,000,000.00	672,960,255.05	99.994	509,887,629.30
052100100117	Hadejia Tuberculosis and Leprosy Hospital	51,839,000.00	51,789,356.62	99.904	45,275,298.06
052100100118	Jahun General Hospital	303,940,000.00	303,908,901.44	99.99	258,257,849.36
052100100119	Kafin Hausa (Bulangu) Cottage Hospital	107,280,000.00	107,229,339.64	99.953	94,678,145.26
052100100120	Kafin Hausa General Hospital	167,210,000.00	167,159,006.37	99.97	141,468,235.67
052100100121	Kazaure General Hospital	414,650,000.00	414,628,763.75	99.995	369,380,091.16
052100100122	Kazaure Psychiatric Hospital	40,704,000.00	40,653,751.26	99.877	36,787,582.76
052100100123	Ringim General Hospital	295,090,000.00	295,055,608.32	99.988	249,857,767.74
052100300100	Primary Health Care Development Agency	86,630,000.00	82,941,754.02	95.743	175,503,133.80
052100300200	Auyo Local Govt. PHCD Management Office				93,141,786.14
052100300300	Babura Local Govt. PHCD management Office				153,523,786.86
052100300400	Birnin Kudu Local Govt. PHCD Management Office				143,710,877.67
052100300500	Birniwa Local Govt. PHCD Management Office				89,954,564.99
052100300600	Buji Local Govt. PHCD Management Office				83,716,783.12

052100300700	Dutse Local Govt. PHCD Management Office				187,418,818.06
052100300800	Gagarawa Local Govt. PHCD Management Office				83,288,852.67
052100300900	Garki Local Govt. PHCD Management Office				139,850,089.06
052100301000	Gumel Local Govt. PHCD Management Office				128,619,704.40
052100301100	Guri Local Govt. PHCD Management Office				83,673,135.00
052100301200	Gwaram Local Govt. PHCD Management Office				262,168,644.88
052100301300	Gwiwa Local Govt. PHCD Management Office				63,376,102.19
052100301400	Hadejia Local Govt. PHCD Management Office				397,236,756.43
052100301500	Jahun Local Govt. PHCD Management Office				216,393,056.17
052100301600	Kafin Hausa Local Govt. PHCD Management office				136,829,754.96
052100301700	Kaugama Local Govt. PHCD Management office				165,394,472.27
052100301800	Kazaure Local Govt. PHCD Management Office				182,655,678.33
052100301900	Kiri Kasamma Local Govt. PHCD Management Office				102,599,125.73
052100302000	Kiyawa Local Govt. PHCD Management Office				157,666,811.24
052100302100	Maigatari Local Govt. PHCD Management Office				155,599,194.34
052100302200	Mallam Madori Local Govt. PHCD Management Office				76,136,707.46
052100302300	Miga local Govt. PHCD Management Office				14,703,535.19
052100302400	Ringim Local Govt. PHCD Management Office				196,312,256.01
052100302500	Roni Local Govt. PHCD Management Office				162,963,256.60
052100302600	Sule Tankarkar Local Govt. PHCD Management Office				106,814,345.06
052100302700	Taura Local Govt. PHCD Management Office				138,780,861.31
052100302800	Yankwashi Local Govt. PHCD Management Office				53,185,444.38
052110400107	School of Nursing Birnin Kudu	332,013,000.00	331,968,478.00	99.987	239,032,191.52
052110400109	School of Nursing Hadejia	5,704,000.00			31,124,909.80
052110600100	School of Health Technology	158,263,000.00	158,215,346.70	99.97	199,235,812.98
052111600100	Rasheed Shekoni Specialist Hospital	949,460,000.00	949,324,307.72	99.986	827,673,440.46
052300100100	Ministry of Information Youths, Sports and Culture	105,435,000.00	104,364,466.19	98.985	96,674,731.44
052300200100	History and Culture Bureau	22,300,000.00	22,127,881.92	99.228	22,932,699.68
052300300100	Jigawa State Television	67,670,000.00	67,637,944.53	99.953	48,352,238.01
052300400100	Jigawa State Broadcasting Corporation (Radio)	101,250,000.00	101,202,409.30	99.953	95,160,776.05
052300700100	Jigawa State Sports Council	81,408,000.00	79,702,311.84	97.905	59,601,393.52
053500100100	Ministry of Environment	135,910,000.00	134,587,357.50	99.027	107,113,551.10

053501600100	Jigawa State Environmental Protection Agency (JISEPA)	346,120,000.00	346,064,060.94	99.984	284,325,986.24
053505600100	Alternative Energy Agency	2,826,000.00	2,775,546.00	98.215	2,197,493.00
055100100100	Ministry Of Local Government	60,000,000.00	57,730,162.33	96.217	51,587,893.00

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 8

OTHER RECURRENT 2020

Organisation/ Economic Code	Ministry/Department/Agency	Revised Estimates	Actual Expenditure	% Achieved	Actual Expenditure
A	Consolidated Performance State Wide	22,872,000,000.00	16,509,043,493.34	72.433	20,844,378,913.93
011100100101	Government House	745,269,000.00	736,522,928.83	98.826	775,678,569.12
011100100201	Deputy Governor's Office	290,775,000.00	290,701,557.60	99.975	291,304,593.00
011100100300	Directorate of Protocol	225,202,000.00	194,561,773.10	86.394	183,408,707.09
011100100400	Due Process & Project Monitoring Bureau	53,000,000.00	39,438,024.59	74.411	46,669,146.82
011100100700	Pilgrim Welfare Agency	50,858,000.00	35,128,873.65	69.072	321,284,339.09
011100800100	State Emergency Management Agency	77,075,000.00	77,064,111.00	99.986	115,847,694.15
011101300100	Administration & Finance Directorate	522,800,000.00	522,230,784.07	99.891	473,244,438.69
011101300200	Liaison Office Kaduna	4,250,000.00	3,993,816.00	93.972	2,177,830.00
011101300300	Liaison Office Lagos	11,000,000.00	8,049,169.16	73.174	9,972,042.10
011101300400	Liaison Office Kano	1,440,000.00	800,111.50	55.563	1,129,417.10
011101300500	Liaison Office Abuja	51,536,000.00	51,468,942.74	99.87	2,177,830.00
011101300600	Chieftaincy & Religious Affairs Department	151,234,000.00	151,125,224.00	99.928	166,764,156.50
011101400100	Research, Evaluation and Political Affairs Directorate	38,000,000.00	27,455,217.25	72.251	73,036,023.00
011101800100	Special Service Directorate	820,078,000.00	820,005,812.94	99.991	1,017,422,751.71
011101800200	Council Affairs Department	10,800,000.00	6,594,034.01	61.056	6,574,341.05
011200100100	State House of Assembly	2,259,500,000.00	2,259,321,266.92	99.992	2,798,350,100.00
011200100115	Assembly Service Commission	12,000,000.00	5,172,890.24	43.107	
012500100100	Office of the Head of State Civil Service	317,000,000.00	310,124,142.88	97.831	371,711,812.50
012500100200	Establishment and Service Matters Directorate	7,200,000.00	3,142,106.50	43.64	4,239,800.00
012500100300	Manpower Development and Training Directorate	60,000,000.00	55,502,968.71	92.505	56,070,330.15
012500100400	Directorate of Salary and Pension Administration	10,740,000.00	10,698,839.41	99.617	4,397,504.50
012500100500	Manpower Development Institute	83,040,000.00	82,998,420.44	99.95	33,170,230.15
012500100600	Guidance and Counselling Department	25,000,000.00	21,696,184.00	86.785	22,270,379.00
014000100100	Office of the Auditor General	20,200,000.00	10,418,157.51	51.575	23,686,654.90
014000200100	Directorate of Local Government Audit	160,000,000.00	158,690,535.30	99.182	116,753,159.48
014700100100	Civil Service Commission	10,380,000.00	7,843,295.90	75.562	9,065,824.80
014700200100	Local Government Service Commission	436,000,000.00	434,421,309.25	99.638	513,543,812.21
014800100100	State Independent Electoral Commission	40,000,000.00	28,581,135.50	71.453	697,387,345.33
021500100100	Ministry of Agriculture & Natural Resources	19,200,000.00	7,374,050.82	38.407	22,596,487.35
021502102100	Jigawa State Agricultural Research Institute	4,200,000.00	2,505,937.50	59.665	3,061,450.00
021510200100	Jigawa State Agricultural & Rural Development Authority	12,800,000.00	5,345,096.45	41.759	14,616,480.00
021511511500	Farmers And Herdsman Board	3,600,000.00	3,373,735.00	93.715	2,925,000.00

022000100100	Ministry of Finance & Economic Planning	602,641,000.00	549,189,192.87	91.13	2,053,265,266.72
022000300100	Budget and Economic Planning Directorate	16,240,000.00	11,768,713.25	72.467	25,929,026.00
022000300103	Office of the Permanent Secretary (Contingency Fund Provision)	1,679,000.00			
022000300200	Economic Planning Board	8,000,000.00	4,270,000.00	53.375	
022000700100	Office of the Accountant General	20,000,000.00	10,134,016.75	50.67	17,839,987.15
022000700101	Accountant General Office (CRFC)	57,819,000.00		99.939	

022000700107	Treasury Department (Stabilization Fund Provision)	425,000,000.00			
022000700110	Debt Management Unit	4,870,000,000.00			
022000800100	State Internal Revenue Service	40,800,000.00	30,026,279.72	73.594	45,456,213.87
022001200100	Jigawa State Bureau of Statistics	4,400,000.00	1,534,871.00	34.883	0.00
022200100100	Ministry of Commerce, Industries and Co-operatives	14,200,000.00	9,033,375.50	63.615	7,128,636.67
022200100200	Mineral Resources Development Agency	3,200,000.00	802,274.74	25.071	1,072,000.00
022200100300	State Investment Promotion Agency	14,200,000.00	10,830,750.41	76.273	11,225,890.73
022700600100	Directorate of Economic Empowerment	9,000,000.00	2,441,803.98	27.131	16,785,685.51
023400100100	Ministry of Works & Transport	1,323,000,000.00	1,318,489,806.18	99.659	1,292,529,019.00
023400400100	Jigawa Roads Maintenance Agency	14,200,000.00	10,158,601.33	71.539	19,875,642.84
023400800300	Rural Electricity Board	186,000,000.00	182,360,319.58	98.043	209,772,800.00
023400900100	Fire Service Directorate	7,200,000.00	5,697,821.66	79.136	6,639,622.72
025200100100	Ministry of Water Resources	1,108,000,000.00	1,090,134,841.81	98.388	975,782,086.21
025210200100	Jigawa state Water Board	24,675,000.00	19,427,155.00	78.732	17,575,579.50
025210300100	Rural Water Supply and Sanitation Agency	7,200,000.00	2,816,353.51	39.116	3,498,940.00
025210400100	Small Town Water Supply Agency	14,000,000.00	9,099,938.09	65	14,109,310.56
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	14,400,000.00	13,633,700.19	94.678	10,488,168.44
026000200100	Jigawa State Housing Authority	13,000,000.00	6,944,791.06	53.421	11,759,643.26
026000300100	Urban Development Board	17,400,000.00	7,294,983.00	41.925	2,250,492.35
026000400100	Dutse Capital Development Authority (DCDA)	47,240,000.00	47,195,502.30	99.906	36,523,741.00
031800500100	High Court of Justice	150,000,000.00	128,721,335.53	85.814	239,610,829.44
031800600100	Sharia Court of Appeal	60,000,000.00	47,516,587.77	79.194	96,944,241.48
031801100100	Judicial Service Commission	20,000,000.00	11,915,226.09	59.576	16,064,370.00
032600100100	Ministry of Justice	80,000,000.00	75,015,021.00	93.769	47,739,873.00
032600200200	Justice Sector and Law Reform Commission	6,000,000.00	3,681,231.20	61.354	4,635,528.00
051400100100	Ministry of Women Affairs & Social Development	13,000,000.00	7,450,567.00	57.312	7,221,770.00
051400100200	Jigawa State Rehabilitation Board	88,300,000.00	41,725,608.08	47.254	526,564,025.05
051700100100	Ministry of Education, Science & Technology	1,444,200,000.00	1,413,246,511.98	97.857	2,321,832,948.00
051700100200	State Educational Inspectorate & Monitoring Unit	18,000,000.00	11,872,471.31	65.958	13,251,556.68
051700300100	State Universal Basic Education Board	364,533,000.00	342,774,657.95	94.031	911,245,879.57
051700800100	Library Board	3,000,000.00	2,050,308.00	68.344	2,019,137.13
051701000100	Agency for Mass Education	5,400,000.00	2,727,493.24	50.509	3,199,581.99
051701100100	Nomadic Education Agency	18,000,000.00	10,020,100.06	55.667	16,854,872.31
051701800100	Jigawa State Polytechnic	100,000,000.00	95,600,414.62	95.6	92,346,528.28
051701800200	Bilyaminu Usman Polytechnic Hadejia	60,000,000.00	52,097,389.02	86.829	73,897,254.89
051701900100	Jigawa State College of Education	80,000,000.00	65,255,719.71	81.57	111,690,281.50
051702100100	Sule Lamido University	350,000,000.00	332,294,559.17	94.941	392,303,888.62
051705500100	Science & Technical Education Board	319,130,000.00	319,082,230.53	99.985	406,591,024.31

051705600100	Jigawa State Scholarship Board	853,600,000.00	817,008,504.13	95.713	624,672,976.00
051705600200	Dutse Model / Capital School	65,000,000.00	60,575,386.25	93.193	91,045,336.15
051706000100	Jigawa State College of Education and Legal Studies	90,000,000.00	77,317,251.98	85.908	76,910,473.94
051706100100	Institute of Information Technology	163,000,000.00	50,047,879.69	30.704	197,768,286.94

051706300100	Islamic Education Bureau	200,000,000.00	185,306,606.43	92.653	497,558,468.71
051706400100	Bamaina Academy	6,000,000.00	3,405,644.00	56.761	5,856,745.12
052100100100	Ministry of Health	165,000,000.00	147,757,977.90	89.55	178,756,435.45
052100100109	JIMSO (Procurement & Supply)	1,500,000,000.00	1,414,382,052.04	94.292	
052100100110	Babura General Hospital	26,840,000.00	26,809,860.26	99.888	3,936,298.19
052100100111	Birnin Kudu General Hospital	36,266,000.00	36,233,764.65	99.911	3,276,207.00
052100100112	Birniwa General Hospital	11,000,000.00	4,334,682.06	39.406	3,053,100.80
052100100113	Dutse General Hospital	45,000,000.00	38,173,690.61	84.83	3,428,372.89
052100100114	Gumel General Hospital	19,480,000.00	2,772,075.00	14.23	2,292,451.00
052100100115	Gwaram Cottage Hospital	9,200,000.00	1,947,225.72	21.165	1,923,678.18
052100100116	Hadejia General Hospital	24,490,000.00	16,490,064.11	67.334	3,804,221.15
052100100117	Hadejia Tuberculosis and Leprosy Hospital	7,666,000.00	1,164,835.59	15.195	1,452,752.41
052100100118	Jahun General Hospital	10,910,000.00	4,124,486.00	37.805	3,771,256.22
052100100119	Kafin Hausa (Bulangu) Cottage Hospital	9,200,000.00	1,799,684.94	19.562	1,925,254.27
052100100120	Kafin Hausa General Hospital	16,270,000.00	16,226,737.10	99.734	3,524,365.12
052100100121	Kazaure General Hospital	41,540,000.00	41,498,692.40	99.901	3,231,879.64
052100100122	Kazaure Psychiatric Hospital	6,200,000.00	1,100,713.00	17.753	1,406,311.00
052100100123	Ringim General Hospital	12,000,000.00	7,676,455.04	63.97	4,785,600.12
052100200100	Jigawa State Agency for the Control of AIDS	1,440,000.00	1,104,535.77	76.704	1,705,227.10
052100300100	Primary Health Care Development Agency	149,300,000.00	148,995,341.39	99.796	51,795,639.66
052100300200	Auyo Local Govt. PHCD Management Office				3,576,548.82
052100300300	Babura Local Govt. PHCD management Office				3,498,564.25
052100300400	Birnin Kudu Local Govt. PHCD Management Office				2,987,546.21
052100300500	Birniwa Local Govt. PHCD Management Office				3,785,645.25
052100300600	Buji Local Govt. PHCD Management Office				4,554,789.14
052100300700	Dutse Local Govt. PHCD Management Office				3,457,965.35
052100300800	Gagarawa Local Govt. PHCD Management Office				5,457,965.35
052100300900	Garki Local Govt. PHCD Management Office				3,698,521.47
052100301000	Gumel Local Govt. PHCD Management Office				5,115,489.54
052100301100	Guri Local Govt. PHCD Management Office				3,246,827.47
052100301200	Gwaram Local Govt. PHCD Management Office				3,759,847.12
052100301300	Gwiwa Local Govt. PHCD Management Office				3,261,554.22
052100301400	Hadejia Local Govt. PHCD Management Office				2,978,456.54

052100301500	Jahun Local Govt. PHCD Management Office				3,474,568.24
052100301600	Kafin Hausa Local Govt. PHCD Management office				3,358,745.31
052100301700	Kaugama Local Govt. PHCD Management office				3,475,684.36
052100301800	Kazaure Local Govt. PHCD Management Office				3,145,621.51

052100301900	Kiri Kasamma Local Govt. PHCD Management Office				2,897,456.33
052100302000	Kiyawa Local Govt. PHCD Management Office				4,756,845.48
052100302100	Maigatari Local Govt. PHCD Management Office				5,397,456.61
052100302200	Mallam Madori Local Govt. PHCD Management Office				3,245,764.81
052100302300	Miga local Govt. PHCD Management Office				2,874,956.24
052100302400	Ringim Local Govt. PHCD Management Office				3,256,475.91
052100302500	Roni Local Govt. PHCD Management Office				3,295,478.22
052100302600	Sule Tankarkar Local Govt. PHCD Management Office				6,221,548.75
052100302600	Taura Local Govt. PHCD Management Office				3,257,495.33
052100302700	Yankwashi Local Govt. PHCD Management Office				3,785,497.52
052110400103	Office of the Provost College of Nursing & Midwifery	49,440,000.00	49,413,118.58	99.95	39,703,350.00
052110400107	School of Nursing Birnin Kudu	50,575,000.00	50,545,336.49	99.94	21,052,300.00
052110400108	School of Midwifery Birnin Kudu	31,200,000.00	23,836,889.25	76.40	19,836,254.00
052110400109	School of Nursing Hadejia	22,140,000.00	22,125,898.00	99.94	29,557,411.00
052110400110	School of Midwifery Babura	6,000,000.00			
052110600100	School of Health Technology	70,300,000.00	67,360,608.00	95.82	81,546,795.74
052111600100	Rasheed Shekoni Specialist Hospital	58,598,000.00	50,130,653.36	85.55	73,887,496.75
052300100100	Ministry of Information Youths, Sports and Culture	37,200,000.00	30,784,253.50	82.75	69,010,800.00
052300200100	History and Culture Bureau	9,600,000.00	4,449,321.50	46.35	6,380,381.94
052300300100	Jigawa State Television	22,000,000.00	16,264,632.62	73.93	14,554,820.00
052300400100	Jigawa State Broadcasting Corporation (Radio)	24,510,000.00	24,469,545.37	99.84	29,845,769.35
052300500100	Jigawa State Printing Press	7,200,000.00	1,411,981.38	19.61	6,784,788.47
052300700100	Jigawa State Sports Council	165,891,000.00	154,767,136.90	93.29	77,689,875.95
053500100100	Ministry of Environment	10,400,000.00	7,972,572.55	76.66	9,030,643.00
053501600100	Jigawa State Environmental Protection Agency (JSEPA)	41,510,000.00	41,469,651.12	99.90	32,940,387.75
053505600100	Alternative Energy Agency	1,800,000.00	1,204,208.31	66.90	1,576,504.00
055100100100	Ministry Of Local Government	217,000,000.00	177,900,563.39	81.98	217,217,091.00

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 3
17% PENSION CONTRIBUTION 2020

Date	Item Description	Contra Account	17% PENSION (2020)	Actual Expenditure (2019)
23/01/2020	PAYMENT FOR STATE 17% CON PENSION	1011911886 Zenith Bank	111,306,870.98	
29/01/2020	PAYMENT FOR STATE 17% CON PENSION	1011911886 Zenith Bank	111,865,382.71	
03/03/2020	PAYMENT FOR STATE 17% CONTRIBUTORY	1011911886 Zenith Bank	112,318,817.19	
03/04/2020	PAYMENT FOR STATE 17% CON PENSION	1011911886 Zenith Bank	112,178,065.41	1,451,888,371.74
27/04/2020	PAYMENT FOR STATE 17% CON PENSION	1011911886 Zenith Bank	112,105,351.48	
02/06/2020	PAYMENT FOR STATE 17% CON PENSION	1011911886 Zenith Bank	111,644,535.63	
02/07/2020	17% Government Contributory Pension	1011911886 Zenith Bank	111,575,820.57	
06/07/2020	sundry payment	1011911886 Zenith Bank	112,871,423.12	
29/09/2020	SUNDRY PAYMENT	1011911886 Zenith Bank	112,753,594.84	
02/11/2020	17% Government Contributory Pension	1011911886 Zenith Bank	112,907,938.91	
02/12/2020	sundry payment	1011911886 Zenith Bank	112,782,708.49	
29/12/2020	17% Government Contributory Pension	1011911886 Zenith Bank	113,122,348.52	
	Total		1,347,432,857.85	1,451,888,371.74

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 3
OTHER PENSION (OLD SCHEME) 2020

Date	Item Description	Contra Account	17% PENSION (2020)	Actual Expenditure (2019)
22/01/2020	Being payment for Death Benefits/ pension benefit	1027155015 FCMB Plc	41,606,717.89	
13/02/2020	BEING PAYMENT FOR Contract Staff Gratuity / MPA	7155015 FCMB	41,432,322.73	491,078,907.01
10/03/2020	BEING PAYMENT FOR Contract Staff Gratuity / MONTHLY PENSION	1027155015 FCMB Plc	50,374,691.97	
08/04/2020	Being payment for Death Benefits/GRATUITY	7155015 FCMB	97,674,747.84	
06/05/2020	BEING PAYMENT FOR MPA	1027155015 FCMB Plc	42,443,242.60	
10/06/2020	Being payment for Death Benefits	7155015 FCMB	50,346,264.23	
16/07/2020	Pension	1027155015 FCMB Plc	43,718,699.55	
10/08/2020	Being payment for monthly Pension allowances	1027155015 FCMB Plc	43,456,763.71	
11/11/2020	Being payment for Gratuity /pension	1027155015 FCMB Plc	46,875,762.00	
10/12/2020	Pension	1027155015 FCMB Plc	46,413,051.02	
	Total		504,342,263.54	491,078,907.01

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 3
RETIREMENT/DEATH GRATUITY 2020

Date	Item Description	Contra Account	17% PENSION (2020)	Actual Expenditure (2019)
13/02/2020	Being payment for DEATH Benefit and contract benefit	1027155015 FCMB Plc	2,030,008.10	
10/03/2020	BEING PAYMENT FOR Contract Staff Gratuity / MONTHLY PENSION	1027155015 FCMB Plc	668,044.80	
08/04/2020	Being payment for Death Benefits/GRATUITY	1027155015 FCMB Plc	5,438,050.22	29,652,333.28
06/05/2020	Pension	1027155015 FCMB Plc	191,535.90	74,474,421.44
10/06/2020	Being payment for Gratuity	1027155015 FCMB Plc	48,896,574.62	
16/07/2020	Gratuity	1027155015 FCMB Plc	46,123,030.60	
	Being payment for Gratuity /pension		10,420,342.49	
	Total		113,767,586.73	104,126,754.72

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 3
CONTRACT GRATUITY 2020

Date	Item Description	Contra Account	17% PENSION (2020)	Actual Expenditure (2019)
02/01/2020	Being payment for DEATH Benefit and contract benefit	1027155015 FCMB Plc	14,836,670.92	
22/01/2020	Being payment for Death Benefits/ pension benefit	1027155015 FCMB Plc	18,430,270.15	
13/02/2020	BEING PAYMENT FOR Contract Staff Gratuity / MPA	1027155015 FCMB Plc	51,671,988.10	29,878,323.36
10/06/2020	Being payment for Death Benefits	1027155015 FCMB Plc	120,983.25	
	Total		85,059,912.42	29,878,323.36

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 3
SEVERANCE GRATUITY 2020

Date	Item Description	Contra Account	17% PENSION (2020)	Actual Expenditure (2019)
03/03/2020	WELFARE, DON,ALLOW,FUEL,ENTERN AND OTHEERS	0063094427 Sterling Bank Plc	10,697,445.00	
17/07/2020	ONCE IN 4 YEARS Severance	0063094427 Sterling Bank Plc	4,011,675.00	
08/09/2020	sundry	1013420627 Zenith Bank	3,565,815.00	146,184,848.99
16/11/2020	Once in 4 years severance benefit	0063094427 Sterling Bank Plc	11,806,576.26	52,811,385.00
03/12/2020	ALLOWANCE, FURNITURE, SEVERANCE AND OTHERS	0063094427 Sterling Bank Plc	5,348,720.05	
	Total		35,430,231.31	198,996,233.99

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 9
PENSION AND GRATUITIES 2020

Date	Item Description	Contra Account	PENSION AND GRATUITIES (2020)	Actual Expenditure (2019)
03/12/2020	17% PENSION CONTRIBUTION 2020	1011911886 Zenith Bank	1,347,432,857.85	1,451,888,371.74
03/12/2020	OTHER PENSION (OLD SCHEME) 2020	1027155015 FCMB Plc	504,342,263.54	491,078,907.01
03/12/2020	RETIREMENT/DEATH GRATUITY 2020	1027155015 FCMB Plc	113,767,586.73	69,510,043.92
03/12/2020	CONTRACT GRATUITY 2020	1027155015 FCMB Plc	85,059,912.42	29,878,323.36
03/12/2020	SEVERANCE GRATUITY 2020	1027155015 FCMB Plc	35,430,231.31	198,996,233.99
	Total		2,086,032,851.85	2,241,351,880.02

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 10
CONSOLIDATED REVENUE FUND CHARGES 2020

ECONOMIC CODE	DESCRIPTION	REVISED BUDGET 2020 N	ACTUAL YEAR 2020 N	% VARIANCE	ACTUAL PREVIOUS YEAR 2019 N
0220007001	Consolidated Performance	5,375,638,000.00	57,783,570.00	1.181	146,303,260.85
022000700101	Accountant General Office (CRFC)	4,892,819,000.00			
022000700107	Treasury Department (Stabilization Fund Provision)	57,819,000.00	57,783,570.00	1.181	146,303,260.85
022000700110	Debt Management Unit	425,000,000.00			

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 11
ADVANCES/GRANTS AND CONTRIBUTIONS 2020

ECONOMIC CODE	DESCRIPTION	REVISED BUDGET 2020 N	ACTUAL YEAR 2020 N	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
1301	ADVANCES/GRANTS AND CONTRIBUTIONS - GENERAL	-	216,977,652.17	(216,977,652.17)	450,217,258.70
130101	ADVANCES/GRANTS AND CONTRIBUTIONS		216,977,652.17	(216,977,652.17)	450,217,258.70

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 12
LOANS GRANTED/OTHER OF GENERAL NATURE 2020

ECONOMIC CODE	DESCRIPTION	REVISED BUDGET 2020 N	ACTUAL YEAR 2020 N	VARIANCE N	ACTUAL PREVIOUS YEAR 2019 N
1301	LOANS GRANTED/OTHER OF GENERAL NATURE	-	146,346,580.14	(146,346,580.14)	585,480,911.22
130101	LOANS GRANTED/OTHER OF GENERAL NATURE		146,346,580.14	(146,346,580.14)	585,480,911.22

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 13
INVENTORIES 2020

Date	Item Description	Contra Account	Opening Balance	Additional Loans	Closing Balance
21/12/2020	Medical Stores (JIMSO)	UNITY BANK PLC 31050102	361,243,066.23	31,411,051.67	392,654,117.90
	Total		361,243,066.23	31,411,051.67	392,654,117.90

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 14

STATEMENT OF CAPITAL EXPENDITURE 2020

Item Description	Item Description	Revised Estimates 2020	Actual Expenditure (2020)	% Achieved	Actual Expenditure (2019)
	Consolidated Performance	55,914,500,000.00	41,915,686,480.00	74.96	61,887,637,413.05
011100100101	Government House	240,000,000.00	219,501,562.49	91.46	209,233,611.00
010011	Procurement of Official and Utility Vehicles for Government Agencies	240,000,000.00	219,501,562.49	91.46	209,233,611.00
011100100201	Deputy Governor's Office	20,000,000.00	13,708,307.99	68.54	60,705,065.12
010000	Deputy Governor's Office Special Expenditure	20,000,000.00	13,708,307.99	68.54	60,705,065.12
011100100400	Due Process & Project Monitoring Bureau	27,000,000.00	25,043,516.36	92.75	-
060312	Special Expenditure	27,000,000.00	25,043,516.36	92.75	-
011100100700	Pilgrim Welfare Agency	10t			-
010039	Pilgrims Welfare Agency (Special Expenditure Provision)	10t			-
011100800100	State Emergency Management Agency	75,950,000.00	71,222,257.00	93.78	-
010017	Emergency Response & Preparedness (Relief Materials & Interventions)	75,950,000.00	71,222,257.00	93.78	-
011101300100	Administration & Finance Directorate	50,000,000.00	31,301,064.22	62.60	1,000,000.00
010001	Cabinet Office Projects (Renovations, Furnishing and Extensions)	22,000,000.00	21,301,064.22	96.82	1,000,000.00
010002	Administration & Finance (Special Expenditure)	12,000,000.00			-
010019	Counterpart Funding Of UNICEF Assisted Programs	10,000,000.00	10,000,000.00	100.00	-
010041	Support to Galaxy II Operations	6,000,000.00			-
011101300600	Chieftaincy & Religious Affairs Department	1,526,000,000.00	1,525,491,896.56	99.97	1,402,787,888.00
010038	Religious Affairs Projects	1,526,000,000.00	1,525,491,896.56	99.97	1,402,787,888.00
011101800100	Special Service Directorate	7,050,000.00			72,197,670.00
010014	Provision Security Installations and Equipment	7,050,000.00			72,197,670.00
011200100100	State House of Assembly	60,000,000.00	58,497,000.00	97.50	1,022,724,798.77
010010	House of Assembly Project & Other Asset Acquisitions	60,000,000.00	58,497,000.00	97.50	978,956,372.22
020505	House of Assembly Speaker's and Deputy Speaker's Residences	10t			43,768,426.55
020506	Legislative Quarters / Residences	10t			
012500100100	Office of the Head of State Civil Service	10,000,000.00	7,624,828.00	76.25	6,793,301.00
010003	Office Of The Head Of Service - Government-wide Special Expenditure Provision	10,000,000.00	7,624,828.00	76.25	6,793,301.00
012500100400	Directorate of Salary and Pension Administration	10t			2,294,050.00
010037	Salary and Pension Administration (Special Expenditure)	10t			2,294,050.00
012500100500	Manpower Development Institute	10,000,000.00			26,284,609.00
010016	Manpower Development Institute Projects & Programmes	10,000,000.00			26,284,609.00

014000100100	Office of the Auditor General	6,000,000.00			6,791,301.00
010018	Office For Resident Auditors	6,000,000.00			6,791,301.00
014000200100	Directorate of Local Government Audit	20,000,000.00	16,651,610.00	83.26	62,148,506.00
010006	Directorate Of Local Government Audit Programmes	20,000,000.00	16,651,610.00	83.26	62,148,506.00
014700100100	Civil Service Commission	8,000,000.00	5,340,815.00	66.76	-
010007	Civil Service Commission (Special Expenditure)	8,000,000.00	5,340,815.00	66.76	
014700200100	Local Government Service Commission	19,000,000.00	15,000,000.00	78.95	31,786,549.22
010008	Local Government Service Commission (Special Expenditure)	19,000,000.00	15,000,000.00	78.95	31,786,549.22

014800100100	State Independent Electoral Commission	5,000,000.00			-
010009	State Independent Electoral Commission Headquarters	5,000,000.00			
021500100100	Ministry of Agriculture & Natural Resources	146,000,000.00	67,833,300.00	46.46	1,652,384,193.31
020005	Purchase Of Grains For Buffer Stock	10t			
020006	Commercial Agriculture Credit Scheme Projects & Programmes Interventions	10t			1,395,042,152.00
020009	Food and Nutrition Agric. Support & Interventions	3,000,000.00			
020010	Agricultural Planning and Information System Development	3,000,000.00			
020012	Farm Settlements and Farm Clusters Development and Support	10t			
020014	Field Crop Protection and Termite Control	5,000,000.00			
020015	Horticultural Crops Development	5,000,000.00			
020016	Fertilizer Procurement	10t			
020017	Crop Rehabilitation Programme	10t			
020018	Agricultural Mechanization & Procurement of Agriculture Plants and Implements	10,000,000.00			
020020	Veterinary Clinics	5,000,000.00			27,458,807.23
020022	Disease Control and Eradication Scheme	10,000,000.00	7,104,800.00	71.05	25,698,752.54
020026	Livestock Investigation and Breeding Centres	60,000,000.00	53,512,000.00	89.19	64,816,500.16
020028	Fish Seedling Multiplication	2,000,000.00			4,460,250.15
020029	Artisan Fisheries Development	3,000,000.00			
020030	Meat Inspection and Hygiene Promotion	13,000,000.00			13,457,821.23
020031	Avian Influenza Control Project	4,000,000.00	340,000.00	8.50	
020033	Borehole - Based Minor Irrigation Scheme	20,000,000.00	6,276,500.00	31.38	121,449,910.00
020038	Agricultural Shows and Exhibitions	3,000,000.00	600,000.00	20.00	
021502102100	Jigawa State Agricultural Research Institute	10,000,000.00	8,324,202.25	83.24	41,365,676.24
020011	Jigawa State Agricultural Research Institute	10,000,000.00	8,324,202.25	83.24	41,365,676.24
021510200100	Jigawa State Agricultural & Rural Development Authority	5,941,500,000.00	2,177,551,383.08	36.65	1,482,687,733.55
020000	Agricultural Development and Extension (JARDA)	1,145,000,000.00	1,126,877,706.19	98.42	201,742,354.17
020001	Climate Change and Adaptation Project (IFAD)	600,000,000.00	410,617,162.99	68.44	552,695,515.70
020002	Fadama III Development Project (World Bank)	600,000,000.00	22,555,307.83	3.76	436,897,254.35
020003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)	1,180,000,000.00	32,405,319.07	2.75	
020004	Agricultural Transformation Support Project (AfDB)	2,350,000,000.00	585,095,887.00	24.90	291,352,609.33
020007	Food & Nutrition (Agric-related) Programme	2,500,000.00			
020008	Sasakawa Agricultural Support Projects	24,000,000.00			
020037	National Programme for Food Security	40,000,000.00			
021511511500	Farmers And Herdsman Board	25,700,000.00	12,777,900.00	49.72	97,627,380.00
020032	Development Of Farm Settlement and Grazing Reserves	25,700,000.00	12,777,900.00	49.72	97,627,380.00
022000100100	Ministry of Finance & Economic Planning	137,000,000.00	112,712,013.14	82.27	103,249,310.00
010020	Ministry of Finance SIFMIS Project & Treasury Computerization	5,000,000.00			4,985,133.00
010021	Ministry Of Finance (Special Expenditure)	5,000,000.00			
020065	Ministry of Finance Incorporated Investment Fund	127,000,000.00	112,712,013.14	88.75	98,264,177.00
022000300100	Budget and Economic Planning Directorate	1,288,000,000.00	302,323,856.99	23.47	574,974,571.00

010025	Social and Economic Studies and Research	3,000,000.00			4,225,000.00
010026	Budget Computerization and SIFMIS Project	5,000,000.00			
010028	Sustainable Development Goals Coordination and Monitoring	500,000,000.00			21,948,401.00
010029	SOCU State Social Register Development and Maintenance	20,000,000.00	13,550,000.00	67.75	2,048,000.00
010031	Food and Nutrition Programme (Co-Ordination and Monitoring)	5,000,000.00			

010033	Development Assistance State Counterpart-Funding & Donor Coordination Activities	5,000,000.00			15,223,001.00
010034	E U / World Bank Supported State & Local Governance Reform Project (SLOGOR)	750,000,000.00	288,773,856.99	38.50	531,530,169.00
022000800100	State Internal Revenue Service	25,000,000.00	20,300,000.00	81.20	23,657,586.25
010022	Internal Revenue Service Headquarter & Area Office Projects and Procurements	25,000,000.00	20,300,000.00	81.20	23,657,586.25
010023	Internal Revenue Service Security Documents	10t			
010024	Internal Revenue Service Stamp Duty Machine	10t			
022001200100	Jigawa State Bureau of Statistics	5,000,000.00			-
010027	Statistical Surveys and Publications	5,000,000.00			
022200100100	Ministry of Commerce, Industries and Co-operatives	225700000	170,735,112.74	75.65	206,803,218.85
020050	Business Development Support Services	11,500,000.00	1,932,000.00	16.80	38,316,273.00
020053	Maigatari Trade - Free Zone Project	50,400,000.00	46,328,764.09	91.92	72,101,190.00
020054	Major Markets Development	10,000,000.00	1,997,235.25	19.97	56,956,832.85
020055	Consumer Protection Committee Activities	19,000,000.00	11,727,000.00	61.72	13,225,000.00
020064	Tourism Promotion Activities	43,800,000.00	41,600,697.97	94.98	13,465,822.00
020066	Trade Fairs, Road Shows and Business Promotion Support	9,000,000.00			12,738,101.00
020067	Nigeria-Niger Economic and Trade Development Corridor	12,000,000.00			
020070	Establishment of Industrial Cluster Layouts	70,000,000.00	67,149,415.43	95.93	
022200100200	Mineral Resources Development Agency	17,100,000.00	10,690,000.00	62.52	28,754,214.21
020062	Raw Materials Display Centre	13,600,000.00	10,690,000.00	78.60	
020063	Solid Minerals Development	3,500,000.00			28,754,214.21
022200100300	State Investment Promotion Agency	20,000,000.00	12,007,192.00	60.04	
020068	Investment Promotion / One-Stop-Shop Support Services	20,000,000.00	12,007,192.00	60.04	
022700600100	Directorate of Economic Empowerment	557,000,000.00	535,877,487.04	96.21	850,927,445.43
020056	Development and Support to Business Cooperatives for Economic Empowerment	415,000,000.00	410,704,797.23	98.97	89,741,852.30
020057	Development and Maintenance of Skills Acquisition Centers	67,000,000.00	61,191,397.93	91.33	39,436,291.00
020058	Micro Credit and Business Start-ups Support	4,000,000.00			173,173,852.13
020060	Agro-Processing Equipment Leasing	46,000,000.00	41,914,873.88	91.12	422,500,000.00
020061	Women and Youths Artisans and Skills Development Initiatives	25,000,000.00	22,066,418.00	88.27	126,075,450.00
023400100100	Ministry of Works & Transport	13,673,000,000.00	13,586,772,369.69	99.37	26,874,754,669.97
020300	Construction Of Bridges and Major Culverts	500,000,000.00	492,012,929.77	98.40	32,720,582.00
020301	Upgrading Of Rural (Feeder) Roads	919,000,000.00	912,126,632.04	99.25	6,262,895,788.91
020302	Road and Other Projects Consultancies	368,000,000.00	365,277,811.29	99.26	332,650,736.32
020303	Babura - Yarkirya Road	155,000,000.00	154,278,760.33	99.54	
020304	Sukullifi - Kale - Gunka - Harbo - Tsakuwawa Road	10t			
020306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	1,000,000.00			
020307	Arawa - Baturiya - Musari - Abunabo - Kadira - Guri Road	10t			
020309	Maigatari - Birniwa Western By-Pss Road (Maigatari - Kongon Giwa, Maigarmaka - Galadi - Karmashi -	3,182,000,000.00	3,181,389,789.80	99.98	

020314	Kijawal - Dabi Road	10t			191,483,614.46
020315	Bamaina - Zazika Roads				
020317	Kwanar Medi - Danzomo - Garki Road	1,660,000,000.00	1,646,872,578.42	99.21	1,888,281,863.39
020318	Girimbo - Gantsa - Sara Road	5,000,000.00			
020319	Dutse - Madobi - Katanga - Dangoli with a spur from Madobi to Baranda	6,000,000.00	5,711,784.75	95.20	1,590,224,410.27
020320	Balago - Dumadumin Toka Road	565,000,000.00	561,322,658.62	99.35	4,274,992,726.80
020321	Gudicin - Aguyaka Road	180,000,000.00	178,618,334.04	99.23	747,544,224.25

020324	State Capital Road Networks	1,425,000,000.00	1,418,492,460.95	99.54	993,285,452.76
020325	Construction of Township Roads	2,520,000,000.00	2,516,870,449.35	99.88	5,241,981,656.74
020328	Feeder Roads Project	725,000,000.00	720,927,729.29	99.44	3,566,257,443.07
020329	Dutse Airport Projects	180,000,000.00	216,784,270.02	120.44	
020331	State Driving School	6,000,000.00	6,000,000.00	100.00	14,437,889.06
020332	Vehicle Inspection Office Operations	4,000,000.00			
020334	Ringim - Facawa - Doko Road	2,000,000.00			273,897,245.87
020335	Kwanar Kuka - Tafa Road	2,000,000.00			
020336	Farun Daba - Maitsani - Ba'auzini - Kafin Chiroma - Gallu Babba - Gallu Karama - Karkarna Bye Pass Road	2,000,000.00			
020337	Gwaram - Basirka Road	512,000,000.00	506,188,258.07	98.87	
020338	Hadejia - Garun Gabas Road	1,000,000.00			
020339	Maigatari - Babura Road	2,000,000.00			
020340	Gunka - Sabon Garin 'Ya'ya Road	10t			
020341	Arbus - Girbobo Road	16,000,000.00			
020342	Dundubus - 'Yanjaji - Wangara - Gidan Maidaru Road	2,000,000.00			
020343	Daguma - Garin Kosau Road	10,000,000.00			
020344	Kuka Yasku - Malam Abba - Katuka - Garin Kwalandi Road	7,000,000.00			
020345	Koko - Fayamfayam Road	2,000,000.00			
020346	Kwanar Idonduna - Kadawawa - Gangawa - Nahuce - Kwanar Olayinka Road	1,000,000.00			
020516	Provision Of Street Lights In Urban Centres	533,000,000.00	529,475,245.56	99.34	1,376,442,083.83
020517	Dutse Street Lights	180,000,000.00	174,422,677.39	96.90	87,658,952.24
023400400100	Jigawa Roads Maintenance Agency	316,000,000.00	299,439,502.94	94.76	281,038,909.17
020322	Special Roads Routine Maintenance	220,000,000.00	215,214,709.23	97.83	281,038,909.17
020323	Purchase and Refurbishing Of Roads Construction Plants and Equipment	86,000,000.00	84,224,793.71	97.94	
020326	Maintenance of Township Roads	10,000,000.00			
023400800300	Rural Electricity Board	479,000,000.00	464,812,960.25	97.04	1,036,696,633.63
020100	New Rural Electrification Projects	274,000,000.00	264,685,035.62	96.60	703,088,608.00
020101	Completion Of Ongoing Electrification Projects	190,000,000.00	187,135,103.06	98.49	291,784,521.36
020102	Maintenance / Upgrading Of Existing Electrification Projects	15,000,000.00	12,992,821.57	86.62	28,542,254.27
020103	State Independent Power Plants (IPP) Projects	10t			
020104	Electrification Projects Plants and Equipments	10t			13,281,250.00
023400900100	Fire Service Directorate	21,500,000.00	12,906,899.60	60.03	31,753,159.32
010012	Procurement Of Fire Fighting Vehicles and Equipment	15,500,000.00	12,906,899.60	83.27	
010013	State Fire Service Headquarter	6,000,000.00			31,753,159.32
025200100100	Ministry of Water Resources	644,600,000.00	626,794,660.24	97.24	329,380,643.00
020410	EU - Supported Water Supply and Sanitation Sector Reform (Small Town)Projects	345,000,000.00	341,205,971.95	98.90	
020421	Greater Dutse Water Supply Scheme	287,100,000.00	285,588,688.29	99.47	329,380,643.00
020422	Rehabilitation Of Existing Dams	5,000,000.00			
020423	Hydro-Metrological Stations	10t			
020426	Water Sector Policy Planning, Monitoring and Evaluation	7,500,000.00			

025210200100	Jigawa state Water Board	598,000,000.00	519,966,244.11	86.95	867,944,423.35
020413	Shuwarin Water Supply Scheme	750,000.00			
020414	Water Supply To New Layouts and Low Cost Housing Estates.	10t			2,400,000.00
020415	Improvement Of Water Supply Scheme In Local Govt. Headquarters	405,000,000.00	400,678,281.32	98.93	277,171,424.78
020416	Rehabilitation Of Existing Urban Water Supply Schemes	15,000,000.00	11,879,610.00	79.20	

020417	Urban Water Supply Workshop Tools, Equipment and Utility Vehicles	60,000,000.00	56,330,620.51	93.88	1,124,856.22
020419	Rehabilitation and Additional Boreholes To Existing Water Scheme	53,250,000.00	51,077,732.28	95.92	587,248,142.35
020420	FGN-Supported 3rd-National Urban Water Sector Reform Program	60,000,000.00			
020424	Reinforcement Of Birnin Kudu Regional Water Supply Schemes	2,000,000.00			
020425	Reinforcement Of Kazaure Regional Water Supply Schemes	2,000,000.00			
025210300100	Rural Water Supply and Sanitation Agency	1,808,500,000.00	998,423,087.29	55.21	1,462,829,759.35
020400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	30,000,000.00	26,876,834.91	89.59	5,980,800.00
020401	Rural Water Supply Projects	957,000,000.00	724,167,117.95	75.67	1,456,848,959.35
020402	Food and Nutrition (Water & Sanitation Related) Programmes	5,000,000.00			
020403	Water Sanitation and Hygiene Promotion	66,500,000.00	47,379,134.43	71.25	
020427	PE-WASH Programme and Projects	750,000,000.00	200,000,000.00	26.67	
025210400100	Small Town Water Supply Agency	1,114,100,000.00	1,061,800,436.47	95.31	1,248,423,155.86
020404	Rehabilitation Of Existing Small Towns Water Supply Schemes	100,000,000.00	83,081,354.22	83.08	88,774,343.00
020406	Reinforcement Of Trunk Mains and Improvement Of Reticulations	20,000,000.00	19,078,054.80	95.39	31,547,621.86
020407	Establishment Of New Motorised Water Schemes In Small Towns	30,000,000.00	26,488,014.00	88.29	
020408	Installation Of Solar Based Power Plants	939,100,000.00	921,107,518.45	98.08	1,115,585,191.00
020411	STOWA Water Supply Inventory, Planning, and M & E Activities	10,000,000.00			12,516,000.00
020412	Power Connection To Water Supply Schemes	15,000,000.00	12,045,495.00	80.30	
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	127,400,000.00	97,214,071.61	76.31	645,217,768.70
020500	New Government House (Existing & Additional Structures and Facilities)	10t			
020501	Commissioners Residences (G-9 Quarters)	10t			
020507	Provision of SSG and HOS Official Residences	1,000,000.00	724,470.51	72.45	
020518	Land and Property Compensation	20,000,000.00	10,980,215.15	54.90	278,310,074.70
020519	Systematic Land Registration and Land Management Information System	3,000,000.00	1,690,000.00	56.33	66,480,000.00
020520	Development Of Layouts and Acquired Lands	10,000,000.00	7,076,247.98	70.76	
020521	Aerial Photography and Mapping	8,400,000.00	3,257,000.00	38.77	
020522	Acquisition Of Lithographic and Survey Equipment	10,000,000.00			
020523	Ministry Of Lands Headquarters and Zonal Land Registries	10t			15,926,000.00
020524	Legislative Staff Quarter, Dutse	75,000,000.00	73,486,137.97	97.98	284,501,694.00
020526	Establishment of GIS Unit	10t			
026000200100	Jigawa State Housing Authority	107,000,000.00	81,847,026.27	76.49	164,661,617.00
020502	Low Cost Housing Scheme	67,000,000.00	50,313,414.00	75.10	164,661,617.00
020503	Commercial Low-cost Housing Scheme	40,000,000.00	31,533,612.27	78.83	
026000300100	Urban Development Board	32,400,000.00	20,098,000.00	62.03	56,106,626.61
020511	Development of Master Plan For Urban Centres	21,000,000.00	20,098,000.00	95.71	18,254,257.36

020513	Urban Development Engineering Workshop, Equipment and Materials	5,000,000.00			
020515	Urban Development Plants & Development Control Equipment and Materials	6,400,000.00			37,852,369.25
026000400100	Dutse Capital Development Authority (DCDA)	500,000.00			46,826,588.00
020514	State Capital Development Projects	500,000.00			46,826,588.00
031800500100	High Court of Justice	161,000,000.00	132,301,284.64	82.18	42,546,641.00
020504	High Court Judge Houses	12,000,000.00			14,039,697.00
040002	Magistrate Courts and Other Court Buildings (Rehabilitation)	39,000,000.00	24,464,351.40	62.73	28,506,944.00
040003	High Court Of Justice (Special Expenditure)	110,000,000.00	107,836,933.24	98.03	
031800600100	Sharia Court of Appeal	135,000,000.00	125,311,531.00	92.82	98,303,628.15
020509	Renovation Of Shari'a Courts Residences	15,000,000.00	12,811,281.56	85.41	58,783,875.00
040004	Sharia Courts Structures	45,000,000.00	42,823,873.00	95.16	39,519,753.15
040005	Sharia Court Of Appeal	75,000,000.00	69,676,376.44	92.90	
031801100100	Judicial Service Commission	6,000,000.00			
040001	Judicial Service Commission Headquarters	6,000,000.00			
032600100100	Ministry of Justice	8,000,000.00			21,951,753.44
040007	Ministry of Justice Special Expenditure & Justice Special Intervention Projects	8,000,000.00			21,951,753.44
051400100100	Ministry of Women Affairs & Social Development	47,500,000.00	1,455,000.00	3.06	64,899,503.07
060300	Women Development Programme	10,000,000.00	1,455,000.00	14.55	48,877,257.45
060301	Reformatory School K/Hausa	5,000,000.00			
060302	Child Development Programme	2,500,000.00			13,148,000.12
060304	Planning Research & Statistics for Women and Social Development	5,000,000.00			
060306	V V F Hostel Jahun	5,000,000.00			2,874,245.50
060308	Hospital-Based & Zonal Social Welfare Operations	5,000,000.00			
060314	Nutrition Intervention (Women Affairs Related Activities)	15,000,000.00			
051400100200	Jigawa State Rehabilitation Board	394,200,000.00	385,000,000.00	97.67	365,956,593.50
060310	Social Assistance & Social Welfare Program Activities	390,000,000.00	385,000,000.00	98.72	
060311	Social Rehabilitation Programme Activities	4,200,000.00			365,956,593.50
051700100100	Ministry of Education, Science & Technology	3,859,670,000.00	3,806,650,653.92	98.63	2,131,464,242.54
060014	Development and Maintenance of Senior Secondary School Structures and Facilities	1,540,000,000.00	1,537,695,177.17	99.85	981,177,704.54
060015	Procurement Schools Furniture for Senior Secondary Schools	10,000,000.00	5,848,066.64	58.48	63,176,038.00
060016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	380,000,000.00	377,338,171.00	99.30	108,751,258.00
060017	Ministry of Education State Headquarters and Zonal Offices	218,000,000.00	215,559,779.94	98.88	546,774,500.00
060037	Global Partnership for Education Support Program in Jigawa State (World Bank Supported)	1,300,000,000.00	1,286,535,114.52	98.96	387,844,292.00
060038	Establishment of Jigawa State College of Remedial Studies, Babura	390,000,000.00	376,349,344.65	96.50	43,740,450.00
060045	Education Sector Planning, Research & Statistics	5,000,000.00			
060046	Senior Secondary Teacher Capacity Development	16,670,000.00	7,325,000.00	43.94	
051700100200	State Educational Inspectorate & Monitoring Unit	6,000,000.00			

060040	State Educational Inspectorate and Monitoring Unit Programme	6,000,000.00			
051700300100	State Universal Basic Education Board	10,380,550,000.00	4,961,135,465.34	47.79	4,083,039,402.75
060002	Basic Education - Provision Primary & Junior Secondary Structures	4,778,300,000.00	2,325,871,957.37	48.68	3,722,990,607.75
060004	Basic Education Teacher Quality Improvement Activities	20,000,000.00	9,000,000.00	45.00	
060005	Basic Education - Rehabilitation & Major Maintenance of Primary and Junior Secondary School Structures	10t			
060006	Islamic / Quranic Education for Primary & Junior Secondary Schools	587,250,000.00	582,568,617.94	99.20	41,441,686.00
060007	Procurement of Instructional Materials	13,400,000.00			38,903,149.00
060008	Basic Education Food and Nutrition Interventions and Support	6,000,000.00			
060010	UBEC Basic Education Special Intervention Programme (Capacity Building)	150,000,000.00	125,387,037.83	83.59	248,975,255.00
060039	Special (Basic) Education Programme	10,000,000.00			30,728,705.00
060043	Procurement of ICT Equipment for Basic Education Development	10,000,000.00			
060044	Basic Education School Furniture (Procurement & Repairs)	2,855,600,000.00	593,028,438.90	20.77	
060048	World bank Supported Better Education Service Delivery for All (BESDA) Project	1,950,000,000.00	1,325,279,413.30	67.96	
051700800100	Library Board	6,000,000.00			36,345,619.25
060033	Development of Libraries	6,000,000.00			36,345,619.25
051701000100	Agency for Mass Education	74,000,000.00	70,445,905.22	95.20	99,230,139.26
060032	Adult Mass Literacy Programme	38,000,000.00	36,369,751.28	95.71	54,470,981.71
060034	Basic and Post Literacy Remedial & Continuing Education	31,000,000.00	29,826,509.50	96.22	39,130,513.14
060035	Women Vocational Education Centres	5,000,000.00	4,249,644.44	84.99	5,628,644.41
051701100100	Nomadic Education Agency	61,000,000.00	44,278,710.04	72.59	58,871,478.44
060011	Nomadic Basic Education Projects (Structures and Facilities)	6,000,000.00	841,090.85	14.02	24,347,227.31
060012	Nomadic Basic Education (Furniture and Instructional Materials)	55,000,000.00	43,437,619.19	78.98	34,524,251.13
051701800100	Jigawa State Polytechnic	816,637,000.00	490,543,624.70	60.07	645,290,381.80
060027	Jigawa State Polytechnic Projects	816,637,000.00	490,543,624.70	60.07	645,290,381.80
051701800200	Bilyaminu Usman Polytechnic Hadejia	668,000,000.00	408,430,460.49	61.14	54,315,164.81
060030	Binyaminu Usman Polytechnic Programmes	668,000,000.00	408,430,460.49	61.14	54,315,164.81
051701900100	Jigawa State College of Education	713,498,000.00	713,589,095.39	100.01	573,420,558.00
060025	College Of Education (Projects and Programmes)	713,498,000.00	713,589,095.39	100.01	573,420,558.00
051702100100	Sule Lamido University	2,620,000,000.00	1,686,607,630.34	64.37	2,972,988,342.00
060031	Sule Lamido State University Kafin Hausa (Projects and Programmes)	2,620,000,000.00	1,686,607,630.34	64.37	2,972,988,342.00
051705500100	Science & Technical Education Board	157,000,000.00	139,558,185.60	88.89	243,974,464.00
060019	Science and Technical Schools Structures and Facilities	95,000,000.00	91,013,590.19	95.80	171,484,704.00
060020	Procurement Schools Furniture for Science, Technical and Vocational Schools	20,000,000.00	13,875,224.41	69.38	9,473,921.00
060021	Procurement of Laboratory Equipment and Materials for Science, Technical & Vocational Schools	37,000,000.00	34,669,371.00	93.70	53,921,337.00

060022	Establishment / Upgrading of Science, Technical & Vocational Schools	5,000,000.00			9,094,502.00
051705600100	Jigawa State Scholarship Board	10t			-
010005	Special Expenditure (Scholarship Board)	10t			
051705600200	Dutse Model / Capital School	2,000,000.00			43,753,159.38
060018	Dutse Model & Capital Schools Projects	2,000,000.00			43,753,159.38
051706000100	Jigawa State College of Education and Legal Studies	98,244,000.00			136,996,359.14
060028	College Of Islamic Legal Studies Programmes	98,244,000.00			136,996,359.14
051706100100	Institute of Information Technology	165,500,000.00	4,193,082.50	2.53	163,964,119.18
060029	Institute For Information Technology Projects	165,500,000.00	4,193,082.50	2.53	163,964,119.18
051706300100	Islamic Education Bureau	267,800,000.00	263,645,880.12	98.45	811,065,150.33
060023	Senior Secondary Islamic/Quranic Education School Programme (Structures & Facilities)	267,800,000.00	263,645,880.12	98.45	775,273,998.17
060036	Procurement of School Furniture and Instructional Materials for Islamic & Qaranic Education Senior Secondary Schools (IEB)	10t			35,791,152.16
051706400100	Bamaina Academy	34,000,000.00	12,150,269.00	35.74	52,848,532.67
060009	Bamaina Academy Projects	34,000,000.00	12,150,269.00	35.74	52,848,532.67
051706500100	Jigawa State College of Remedial Studies	10t			-
060041	Jigawa State College of Remedial Studies Projects & Programmes	10t			
052100100100	Ministry of Health	4,649,500,000.00	4,506,173,108.53	96.92	6,082,986,235.97
060204	Establishment Of Operational Research Unit	5,000,000.00			
060206	World Bank Supported Save One Million Lives Health Program	854,000,000.00	833,902,563.30	97.65	627,784,942.41
060211	Malaria Control Booster Programme	10t			
060212	HIV / AIDS Control Complementary Programme	12,000,000.00			18,245,321.25
060213	Leprosy Referral and T. B. Hospital Hadejia	8,000,000.00			12,098,450.36
060215	Establishment Of Health & Demographic Research Centre	10t			
060216	Health Management Information Dbase Development	4,000,000.00			
060218	Improvement Of General Hospitals	1,615,500,000.00	1,602,331,683.37	99.19	1,359,106,341.87
060219	Ophthalmic Unit In Some General Hospitals	10t			
060220	Psychiatric Hospital Kazaure	12,000,000.00	600,001.50	5.00	
060221	Primary Eye Care Onchocerciasis	5,000,000.00			
060222	Jigawa State Drug Management Agency (J I M S O)	7,000,000.00	1,586,000.00	22.66	
060223	B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects	679,000,000.00	666,595,131.17	98.17	1,380,170,419.85
060225	Free Maternal and Child Health Programme in Secondary Hospitals	800,000,000.00	786,133,195.15	98.27	935,745,821.00
060227	State Contributory Health Insurance Programme / SDGs - Supported Community Health Insurance Counter-Funding	10t			
060228	College Of Nursing & Midwifery B/Kudu	20,000,000.00	10,998,750.00	54.99	93,764,376.21
060229	School Of Health Technology Jahun	3,000,000.00			52,741,258.38
060230	School Of Nursing Hadejia	15,000,000.00	5,145,656.25	34.30	83,610,858.52
060231	School of Midwifery Babura Projects	80,000,000.00	77,840,096.18	97.30	332,592,141.78

060232	JIMSO Medical & Drug Supplies (Drug Revolving Fund Operations)	10t			1,187,126,304.34
060234	Infectious Diseases Hospital	530,000,000.00	521,040,031.61	98.31	
052100200100	Jigawa State Agency for the Control of AIDS	20,000,000.00	11,585,000.00	57.93	-
060210	SACA HIV / AIDS Control Programme	20,000,000.00	11,585,000.00	57.93	
052100300100	Primary Health Care Development Agency	581,535,000.00	522,951,533.53	89.93	954,435,220.52
060201	Upgrading Of Primary Health Centres	160,000,000.00	156,426,776.41	97.77	525,727,197.69
060202	Primary Health Care Programmes / Projects	5,500,000.00	27,300,350.00	496.37	
060203	PHCD Health System Programmes	27,500,000.00	1,418,000.00	5.16	10,737,521.72
060207	Supplementary Immunization Activities	160,000,000.00	158,781,446.00	99.24	241,116,265.51
060208	Food and Nutrition (Health) Programme Activities	96,535,000.00	96,092,261.24	99.54	176,854,235.60
060233	Free Maternal and Child Health Programme in Primary Healthcare Centres	122,000,000.00	82,932,699.88	67.98	
060235	Family Planning Services	10,000,000.00			
052111600100	Rasheed Shekoni Specialist Hospital	10,000,000.00			24,582,943.85
060224	Rasheed Shekoni Specialist Hospital, Dutse	10,000,000.00			24,582,943.85
052300100100	Ministry of Information Youths, Sports and Culture	87,900,000.00	53,159,206.59	60.48	34,604,455.22
010100	Public Enlightenment and Information Equipment	18,000,000.00			5,073,000.00
010101	Social Re-Orientation & Mobilization	49,900,000.00	48,254,206.59	96.70	590,000.00
010111	Fanisau NYSC Permanent Orientation Camp	15,000,000.00	4,905,000.00	32.70	1,073,000.00
010113	Nutrition Intervention (Information Related Activities)	5,000,000.00			6,660,702.12
010103	State Television Projects				21,207,753.10
052300200100	History and Culture Bureau	9,000,000.00			1,560,421.31
010105	Archives and Reference Library	4,000,000.00			
010106	Open Air Theatre Dutse	3,000,000.00			1,560,421.31
010112	Arts, Exhibition and Multimedia Censorship	2,000,000.00			
052300300100	Jigawa State Television	117,180,000.00	112,291,469.01	95.83	21,252,438.85
010103	Jigawa State Broadcasting Corporation (Television)	117,180,000.00	112,291,469.01	95.83	21,252,438.85
052300400100	Jigawa State Broadcasting Corporation (Radio)	20,000,000.00	16,119,625.00	80.60	29,285,421.45
010102	Jigawa State Broadcasting Corporation (Radio)	20,000,000.00	16,119,625.00	80.60	29,285,421.45
052300500100	Jigawa State Printing Press	12,728,000.00			66,619,753.50
010104	Government Printing Press	12,728,000.00			66,619,753.50
052300700100	Jigawa State Sports Council	13,000,000.00	10,312,575.17	79.33	35,928,725.35
010108	Stadium and Sports Development	13,000,000.00	10,312,575.17	79.33	26,102,393.35
010109	Improvement Of Hadejia Township Stadium	10t			9,826,332.00
053500100100	Ministry of Environment	293,058,000.00	244,841,120.54	83.55	157,504,802.10
060100	Forest Nurseries Development and Production Of Seedlings	32,427,000.00	27,519,137.80	84.87	
060101	Forest Shelterbelt and Natural Forest Reserve Development	8,624,000.00	6,272,630.00	72.74	
060102	Forest Extension and Mass Mobilization Programme (Tree Planting Campaign)	8,007,000.00	6,822,354.07	85.21	
060103	Development Of Industrial Crops Trees (Gum Arabic, Jetropha, etc)	10,000,000.00			
060104	Environmental Research and Data Base Development	14,000,000.00	12,789,406.00	91.35	

060105	Second Forestry Project Structures & Facilities	3,000,000.00			
060107	Natural Lakes Conservation	27,000,000.00	25,791,795.33	95.53	7,671,250.00
060108	Nature Conservation Programme	5,000,000.00			7,671,250.00
060111	Pollution Control Program	5,000,000.00	4,378,500.00	87.57	1,095,000.00
060112	Dutse Erosion Control	10,000,000.00			91,324,754.25
060116	Flood and Erosion Control Projects / Structure	160,000,000.00	154,550,873.03	96.59	49,742,547.85
060117	World Bank Supported Nigeria Erosion & Watershed Management Project (NEWMAP)	10,000,000.00	6,716,424.31	67.16	
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	10,000,000.00			28,144,774.77
060110	Environmental Health & Sanitation Services	5,000,000.00			13,675,021.33
060113	Flood and Erosion Control Projects / Maintenance	5,000,000.00			14,469,753.44
053505600100	Alternative Energy Agency	5,000,000.00	2,365,500.00	47.31	6,102,254.00
060115	Bio-Mass and other Renewable Energy Development	5,000,000.00	2,365,500.00	47.31	6,102,254.00
055100100100	Ministry Of Local Government	10t			762,378,650.76
010004	Ministry For Local Government Special Expenditure and Projects	10t			
020510	Community & Self-Help Development Support	10t			
020525	Ward Level Community-Driven Development Interventions	10t			762,378,650.76

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE TO THE FINANCIAL STATEMENT NO. 15
INVESTMENTS CAPITAL/REVOLVING FUND 2020

Date	Item Description	Contra Account	Opening Balance	Additional Loans	Closing Balance
21/12/2020	Transfer of value on capital Gained on Jigawa Investment Co	9999999999 Central Bank of Nigeria	1,931,287,447.00	53,508,236.00	1,984,795,683.00
	Total		1,931,287,447.00	53,508,236.00	1,984,795,683.00

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NOTE TO THE FINANCIAL STATEMENT NO. 16
INVESTMENTS IN JIGAWA SAVINGS AND LOANS LIMITED 2020

Date	Item Description	Contra Account	Opening Balance	Additional Loans	Closing Balance
21/12/2020	Transfer of value on capital Gained on Jigawa Investment Company Limited	9999999999 Central Bank of Nigeria	2,251,692,437.65	156,599,418.34	2,408,291,855.99
	Total		2,251,692,437.65	156,599,418.34	2,408,291,855.99

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NOTE TO THE FINANCIAL STATEMENT NO. 17
INVESTMENTS IN JASCO 2020

Date	Item Description	Contra Account	Opening Balance	Additional Loans	Closing Balance
21/12/2020	Transfer of value gained on JASCO	9999999999 Central Bank of Nigeria	29,722,185.00	1,706,691.00	31,428,876.00
	Total		29,722,185.00	1,706,691.00	31,428,876.00
Date	Item Description	Contra Account	Opening Balance	Additional Loans	Closing Balance
21/12/2020	Transfer of value on capital Gained on Jigawa Investment Company Limited	9999999999 Central Bank of Nigeria	2,251,692,437.65	156,599,418.34	2,408,291,855.99
	Total		2,251,692,437.65	156,599,418.34	2,408,291,855.99

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE TO THE FINANCIAL STATEMENT NO. 18
PROCEEDS FROM LONG TERM LOAN & DEBTS 2020

Date	Item Description	Opening Balance	Additional Loans	Repayment of Loans To Date	Closing Balance
21/12/2020	Long-Term Borrowing and Repayment	48,537,816,693.46	485,079,550.00	(7,282,311,435.31)	41,740,584,808.15
	Total	48,537,816,693.46	485,079,550.00	(7,282,311,435.31)	41,740,584,808.15

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE THE FINANCIAL STATEMENT NO 20
BANK ACCOUNTS BALANCES

S/NO	ORGANISATION	BANK	ACCOUNT NUMBER	BALANCE
1	COLLEGE OF LEGAL & ISLAMIC STUDY STUDENT	Unity Bank plc	0000191626	862,801.59
2	Min of Finance Car Loan Account	Unity Bank plc	0003021387	110,019,204.95
3	MINISTRY FOR LOCAL GOVERNMENT	Sterling Bank Plc	0003081142	13,931,016.53
4	Birnin Kudu General Hospital	Unity Bank plc	0003582778	46,803.91
5	B/KUDU GEN HOSPITAL REVENUE	Unity Bank plc	0003582819	21,443.36
6	JIMSO UNITY BANK	Unity Bank plc	0003584222	10,522,487.80
7	School of Nursing Birnin Kudu	Unity Bank plc	0003584239	- 7,118,811.51
8	High Court of Justice	Unity Bank plc	0003611296	226,184.78
9	Ministry of Land,Housing and Urban Development O/H	Unity Bank plc	0003612882	34,883,125.44
10	Sharia Court of Appeal	Unity Bank plc	0003613889	52,573,667.85
11	Directorate of Fire Service	Unity Bank plc	0003613982	2,525.40
12	College of Islamic Legal Studies Ringim	Unity Bank plc	0003619939	10,103,301.60
13	Rural Electricity Board O/H	Unity Bank plc	0003621576	7,580.71
14	Kazaure Psychiatric Hospital	Unity Bank plc	0003684249	834.27
15	kazaure general hospital	Unity Bank plc	0003684270	3,118,864.99
16	Gumel General Hospital	Unity Bank plc	0003718966	384,538.28
17	Babura General Hospital	Unity Bank plc	0003718997	118,135.00

18	Office of head of service O/H Acct	Unity Bank plc	0004270029	23,317,560.83
19	Budget and Economic Planning Directorate	Sterling Bank Plc	0004786200	82,109,225.07
20	Scholarship Board Expenditure Acct	Sterling Bank Plc	0005255637	- 11,198,901.39

21	GENERAL HOSPITAL DUTSE	Unity Bank plc	0006929194	2,657.35
22	Ministry of Information, youths, Sport & Culture	Unity Bank plc	0006958394	1,168,564.39
23	Ministry of Justice	Unity Bank plc	0006958978	3,673.29
24	JS Broadcasting Corporation (Radio)	Unity Bank plc	0006968119	7,559.31
25	Jigawa State Loan Board	Unity Bank plc	0006977281	1,479,295.63
26	State Emergency Relief Expenditue Account	Unity Bank plc	0006985985	471,897.29
27	LIBRARY BOARD	Unity Bank plc	0006990406	4,851,245.05
28	JIGAWA STATE WATER BOARD	Unity Bank plc	0006995054	2,631.19
29	Ministry of Finance and Economin Planning	Unity Bank plc	0013370912	27,294,851.72
30	ministry of health overhead	Unity Bank plc	0013877954	124,515,889.94
31	Stowa	Unity Bank plc	0013964629	5,489.56
32	JAHUN GENERAL HOSPITAL REVENUE ACCOUNT	Unity Bank plc	0013990945	67,788.90
33	Gwaram Cottage Hospital	Unity Bank plc	0014190357	2,904.45
34	LIASON OFFICE LAGOS	Unity Bank plc	0014660980	2,304.49
35	STOWA Revenue Account	Unity Bank plc	0014785205	643.05
36	Liason office kaduna	Unity Bank plc	0017368940	989,963.68
37	Laison office kano	Unity Bank plc	0017457554	393.61
38	priting press over head	Diamond Bank plc	0018612355	307,018.67
39	Directorate of Local Government Audit	Diamond Bank plc	0018612379	4,369,204.15
40	Alternative Energy Fund	Diamond Bank plc	0018612661	1,843.09
41	SCHOOL MIDWIFERY B/KUDU	Unity Bank plc	0020431099	8,263,874.01
42	sule lamido university revenue	Unity Bank plc	0021361788	5,679.50
43	School of Health Tech. Jahun	Unity Bank plc	0021507980	8,902,687.04

44	kafin hausa	Unity Bank plc	0021713319	22,658.30
45	Birniwa General hospital	Unity Bank plc	0021727462	6,570.67

46	Bulangu Cottage Hospital	Unity Bank plc	0021727486	999.33
47	Kafin Hausa General Hospital	Unity Bank plc	0021728926	937,463.48
48	Ringim General Hospital	Unity Bank plc	0021729741	- 101,652.62
49	T B L Hospital Hadejia	Unity Bank plc	0021737672	169,176.40
50	BIRNIWA General HOSPITAL Revenue Account	Unity Bank plc	0021743138	17,463.99
51	Farmers and Herdsmen Board	Unity Bank plc	0022527668	6,865.87
52	jigawa state agricultural reseach institution kazaure	Unity Bank plc	0022626482	577,679.03
53	plc P H C D A Headquarter	Diamond Bank	0022666999	42,174.55
54	Economic Empowerment Directorate	Unity Bank plc	0022683524	8,240,987.21
55	A.G Fixed Deposit Account (Unity)	Unity Bank plc	0025184170	3,000,000,000.00
56	GUIDANCE	Access Bank	0025730072	5,458.27
57	History And Culture	Access Bank	0027838121	2,525.88
58	D C D A	Access Bank	0027844340	37,723.34
59	Dutse Model/Capital School	Unity Bank plc	0029654244	1,858,334.62
60	Local Government Service Commission	Sterling Bank Plc	0039710968	1,506,426.72
61	Islamic Educaion Bureau	Sterling Bank Plc	0042092116	33,514,676.28
62	Deputy Governor's Office	GT Bank Plc	0045549574	474,833.67
63	Board of Internal Revenue	Sterling Bank Plc	0061923723	10,101.36
64	S S G's Administration And Finance Directorate	Sterling Bank Plc	0063094427	51,304,019.99
65	Ministry of Agric	Sterling Bank Plc	0066828153	6,740.26
66	JIGAWA STATE MINISTRY OF JUSTICE.	Sterling Bank Plc	0066979660	6,135.68

67	Jigawa State Sport Council exp Acct 2	Sterling Bank Plc	0067071482	86,154.90
68	State Economic Planning Board	Sterling Bank Plc	0067937823	1,277,858.00
69	SULE LAMIDO UNIVERSITY TETFUND PROJECT ACCOUNT	Sterling Bank Plc	0073088748	950,782,202.04
70	RETENTION 2 ACCOUNT	Sterling Bank Plc	0077601220	95,436,715.10

71	FADAMA III ADDITIONAL FINANCE GT BANK	GT Bank Plc	0168426873	905.05
72	Sule Lamido University Retention Account	GT Bank Plc	0170301906	
73	JS Govt. Salary Account	GT Bank Plc	0175915155	46,341,655.23
74	Jigawa State Broadcasting (JTV)	GT Bank Plc	0178291249	88,970.69
75	Invest jigawa	GT Bank Plc	0248437869	1,660,231.20
76	Fatara Housing Estate	FCMB Plc	0326917027	12,469,372.86
77	Save one million lives Project	Unity Bank plc	0330125661	38,407,332.95
78	Pilgrims Welfare Board	FCMB Plc	0434282019	15,797.50
79	Rasheed Shekoni Specialist Hospital	FCMB Plc	0545691018	17,783.94
80	COMMITTEE ON NUTRITION INTERVENTION (CAMA)	FCMB Plc	0557088013	1,741,844.71
81	GENERAL HOSPITAL DUTSE (I G R)	FCMB Plc	0566241029	721,647.89
82	Jigawa State Agency For the Control AIDS (JISACA)	FCMB Plc	0566245027	2,933.80
83	SULE LAMIDO UNIVERSITY EDUCATION ACCOUNT	Access Bank	0705139931	106,705,963.87
84	Sule Lamido University TETFUND dollar Account	Access Bank	0762769467	64,704,478.00
85	SULE LAMIDO UNIVERSITY O/H ACCOUNT 2	Access Bank	0778355861	1,445.88
86	SULE LAMIDO AWARDS AND PRIZES ACC	Access Bank	0778356136	- 568,215.65
87	BILYAMIMU USMAN POLYTECHNIC HADEJIA TETFUND ACCOUNT	Access Bank	0787925318	17,970,354.77
88	GENERAL HOSPITAL HADEJIA	UBA PLC	1,000,477,430.00	1,147,023.65
89	Bilyaminu Usman Polytechnic HDJ(OVERHEAD)	UBA PLC	1,000,477,447.00	1,682,920.72
90	BILYAMINU POLY TETFUND (Staff Development)	UBA PLC	1,001,641,241.00	37,469,194.18
91	Bilyaminu Usman Polytechnic (student Reg)	UBA PLC	1,005,187,213.00	10,949,454.40

92	Bilyaminu college of Agriculture Polytechnic (CAPITAL PROJECT)	UBA PLC	1,008,680,722.00	3,336,825.20
93	MATCHING GRANT SUBUB (Zenith Bank)	Zenith Bank	1,010,714,121.00	685,129,546.49
94	Ministry of Works and Transport	Zenith Bank	1,010,756,635.00	32,104,957.50
95	Chieftancy & Religious Affiars	Zenith Bank	1,010,835,974.00	268.72

96	Jigawa State Housing Authority	Zenith Bank	1,010,866,752.00	58,180,508.21
97	RESEARCH,EVALUATION AND POLITICAL AFFAIRS O/H	Zenith Bank	1,010,898,355.00	2,256.77
98	SPECIAL EDUCATION	Zenith Bank	1,010,908,056.00	67,155,936.32
99	Central Revenue Account	Zenith Bank	1,011,289,787.00	77,360,512.91
100	Ministry Of Commerce Ind, Co-op and Tourism	Zenith Bank	1,011,303,665.00	5,924.53
101	Science And Technical Education Board	Zenith Bank	1,011,321,816.00	11,769.27
102	Ministry of Water Resources	Zenith Bank	1,011,356,317.00	33,315,029.26
103	JUSTICE SECTOR AND LAW REFORM COMMISSION	Zenith Bank	1,011,528,103.00	- 4,789,619.96
104	JS Scholarship Payment Account	Zenith Bank	1,011,578,218.00	468,152.46
105	Unicef Grant	FCMB Plc	1,011,578,219.00	68,085,864.00
106	Nomadic Education Agency	Zenith Bank	1,011,748,660.00	- 1,098,291.36
107	Retention Account	Zenith Bank	1,011,842,537.00	14,544,876.65
108	JIGAWA STATE RUWASA	Zenith Bank	1,011,895,533.00	6,568.55
109	Office of Accountant General Overhead Account	Zenith Bank	1,011,911,886.00	90,704,520.24
110	Jahun Geneal Hospital	Zenith Bank	1,012,204,116.00	10,074.70
111	S&LG Joint Project Account	Zenith Bank	1,012,241,333.00	132,534,058.71
112	Agency for Mass Education	UBA PLC	1,012,306,872.00	1,174.72
113	Bamaina Academy	Zenith Bank	1,012,730,286.00	
114	Ministry of Education Science & Technology	Zenith Bank	1,012,922,203.00	6,271,389.47
115	JISEPA	Zenith Bank	1,013,165,638.00	1,240,762.92
116	Sule Lamido University Student Account	Zenith Bank	1,013,297,069.00	- 697,611.48

117	Informatic Institute	Zenith Bank	1,013,355,974.00	294,819.91
118	JUDICIAL SERVICE COMMISSION,DUTSE.JIGAWA STATE	Zenith Bank	1,013,420,627.00	11,659.60
119	SULE LAMIDO UNIVERSITY,MAIN ACCOUNT	Zenith Bank	1,013,528,750.00	10,958,071.89
120	informatics institute	Zenith Bank	1,013,550,614.00	8,682,991.47

121	FAAC Account	Zenith Bank	1,013,586,301.00	654,584,259.20
122	JS Expenditure Account	Zenith Bank	1,013,612,345.00	26,207.06
123	JS Stabilization Fund Account	Zenith Bank	1,013,612,352.00	48,746,725.15
124	Directorate of protocol	Zenith Bank	1,013,656,798.00	- 7,079,067.31
125	JIGAWA STATE POLYTECHNIC EXP	Zenith Bank	1,013,991,549.00	14,773,262.51
126	JG. ST.GOVERNMENT HOUSE DUTSE	Zenith Bank	1,014,202,965.00	11,386,105.79
127	Directorate of special service	Zenith Bank	1,014,222,062.00	897.43
128	GPE/NIPEP PROJECT	Zenith Bank	1,014,330,769.00	- 1,583,460.37
129	Manpower Development Institute (MDI)	UBA PLC	1,014,475,204.00	5,857.35
130	AFDB ATASP-1 Project Account	Zenith Bank	1,014,583,589.00	554,810.89
131	MINISTRY OF WOMEN AFFAIRS	Zenith Bank	1,014,795,380.00	4,738.92
132	MINISTRY OF HEALTH	Zenith Bank	1,015,425,224.00	209,657,666.88
133	KAZAURE GENERAL HOSPITAL IGR	Zenith Bank	1,015,455,562.00	1,155,866.92
134	Due Process & Project Monitoring Bureau	Zenith Bank	1,015,473,476.00	8,476.40
135	Abuja Liason Office	Zenith Bank	1,015,494,178.00	1,819.00
136	BESDA PRIOR RESULT ACCT	Zenith Bank	1,015,602,098.00	482,353,730.14
137	BESDA ADVANCES ACCT	Zenith Bank	1,015,602,490.00	126,673,976.34
138	Urban Development Board 2	Zenith Bank	1,015,619,692.00	14,416.00
139	TETFUND COLLEGE OF EDUCATION GUMEL	Zenith Bank	1,015,705,205.00	181,809,025.88
140	JS POLY TETFUND PROJECT	Zenith Bank	1,016,724,209.00	4,194,008.29
141	over head account	Zenith Bank	1,017,302,172.00	6,844.05

142	REVENUE	Zenith Bank	1,017,303,179.00	-	3,518,655.74
143	Sule Lamido University Over Head 1 Account	UBA PLC	1,018,871,945.00		20,433.33
144	COUNCIL AFFAIRS DIRECTORATE	UBA PLC	1,021,066,033.00		9,338.90

145	jigawa state covid-19 support Account	UBA PLC	1,022,751,981.00	80,749.42
146	Directorate Of Salary and Pension Administration	FCMB Plc	1,027,155,015.00	96,006,747.80
147	AG FAAC FIXED DEPOSIT ACCOUNT (KEYSTONE)	Key Stone Plc	1,234,567,890.00	2,000,000,000.00
148	School of Nursing Revenue	Skye Bank Plc	1,750,013,853.00	3,243,558.11
149	Office of the Provost College of Nursing and Midwifery B/Kudu	Skye Bank Plc	1,750,014,692.00	291,183.66
150	SUBEB	Skye Bank Plc	1,751,068,094.00	18,026,091.84
151	informatics and Institute	Skye Bank Plc	1,751,076,097.00	1,017,441.10
152	College of Education Tetfund Education Account	Polaris Bank Plc	1,751,081,044.00	43,811,757.31
153	JIGAWA COLLEGE OF EDUCATION	Skye Bank Plc	1,751,081,350.00	125,780.74
154	GUMEL GEN HOSPITAL	Skye Bank Plc	1,751,081,398.00	76,512.99
155	Rehabilitation Board O/H	EcoBank Plc	1,762,000,456.00	7,995,357.99
156	Civil Service Commission (CSC)	EcoBank Plc	1,763,079,682.00	946.60
157	Gunduma District Hadejia Revenue Account	Skye Bank Plc	1,771,040,115.00	675,361.87
158	UNICEF WASH PROJECT (RUWASA)	First Bank	2,005,562,330.00	33,475,759.99
159	Establishment & Service Matter Dir.	First Bank	2,006,899,532.00	25,675.36
160	manpower development& training OVER HEAD	First Bank	2,007,093,162.00	135,208.17
161	WSSSPR II	First Bank	2,008,168,582.00	43,824,417.79
162	Hadejia General Hospital	First Bank	2,010,686,595.00	6,595.61
163	JS House of Assembly Expenditure Account	First Bank	2,031,998,338.00	13,932,335.93
164	GENERAL HOSPITAL BABURA O/H	First Bank	2,034,429,538.00	401,138.13
165	Jigawa State Agricultural and Rural Development Authority (JARDA)	EcoBank Plc	3,652,000,333.00	391,583.53

166	Ministry of Environment	EcoBank Plc	3,652,003,365.00	4,390.97
167	Jigawa Road Maintenance Agency	EcoBank Plc	3,652,007,576.00	796.67
168	SEIMU O/H	EcoBank Plc	3,652,013,537.00	1,742.31
169	Office of The Auditor General	EcoBank Plc	3,652,024,074.00	1,336.53
170	SLOGOR	EcoBank Plc	3,652,044,339.00	3,777.83

171	Mineral Resource Development Agency	EcoBank Plc	3,653,001,193.00	-	963.62
172	MINISTRY OF LAND,HOUSING (Logistic Acct)	FCMB Plc	3,981,085,014.00		7,695,381.49
173	JIMSO POLARIS ACCT	Polaris Bank Plc	4,030,010,346.00		7,507,040.82
174	School of Midwifery Revenue	Unity Bank plc	4,030,013,079.00		4,172,266.73
175	SCHOOL OF NURSING HADEJIA	Skye Bank Plc	4,030,016,599.00		1,407.27
176	JS Stabilization Fund Account 2	Polaris Bank Plc	4,030,017,637.00		261,666,666.68
177	State Independent Electoral Commision	Skye Bank Plc	4,060,007,868.00		10,364,696.15
178	AG FAAC DEPOSIT ACCOUNT	Polaris Bank Plc	4,060,013,386.00	-	23,129,165.79
179	Special Intervention Program	FCMB Plc	4,521,482,018.00		8,696,706.69
180	TEACHERS PROFESSIONAL DEVELOPMENT	Fidelity Bank	5,030,022,744.00		284,288,891.79
181	Jigawa state polytecnic, Dutse	Fidelity Bank	5,030,089,831.00		390.25
182	Ifad Casp Draw Down Account	Fidelity Bank	5,030,091,791.00		122,159,123.36
183	Ifad casp (Counter Part Account)	Fidelity Bank	5,030,091,801.00		8,116,814.85
184	JS BUREAU OF STATICTICS	Fidelity Bank	5,030,094,149.00		7,129.00
185	JS HOUSE OF ASSEMBLY STATUTORY ACCOUNT	Fidelity Bank	5,030,101,605.00		-
186	JS HOUSE OF ASSEMBLY SALARY ACCOUNT	Fidelity Bank	5,030,101,612.00		3,508,582.37
187	JIGAWA STATE HOUSE OF ASSEMBLY RUNNING COST ACCOUNT	Fidelity Bank	5,030,101,629.00		10,339,245.66
188	JS HOUSE OF ASSEMBLY RECURRENT EXPENDITURES	Fidelity Bank	5,030,101,636.00		2,806,435.68
189	JS HOUSE OF ASSEMBLY CAPITAL PROJECTS ACCOUNT	Fidelity Bank	5,030,101,643.00		5,026,698.26
190	Integrated Rural Development Project	Fidelity Bank	5,030,109,340.00		66,677,758.57
191	JIG ST HOUSE OF ASSEMBLY SERVICE COMMISSION	Fidelity Bank	5,030,109,869.00		9,663,116.55

192	JIGAWA STATE FAAC DOMICILIARY ACCT	Zenith Bank	5,070,543,961.00	505,313,786.88
193	JIG. ST. SCHOLARSHIP PAYMENT ACCT USD#	Zenith Bank	5,070,569,534.00	145,168,902.05
194	A.G FAAC Fixed Deposit Account (Heritage)	Heritage Bank plc	5,900,010,259.00	2,000,000,000.00
	TOTAL BANK BALANCES			13,705,658,477.40

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 21

PERSONNEL ADVANCES 2020

ECONOMIC CODE	Item Description	Opening Balance	Additional Loans	Repayment of Loans To Date	Closing Balance
31060102	Staff Motor Vehicle Loan	1,341,020,997.08	1,245,374,355.36	914,164,787.77	1,672,230,564.67
31060103	Staff Motorcycle Loan	69,332,850.31	42,090,765.78	75,710,624.07	35,712,992.02
31060104	Staff Bicycle Loan	17,336,765.00	8,400,000.00	27,143,700.14	(1,406,935.14)
31060105	Staff Refurbishing Loan	25,082,999.33	48,600,000.00	109,573,033.31	(35,890,033.98)
31060106	Staff Tricycle Loan	32,127,386.67	475,531.26	1,370,854.94	31,232,062.99
	Total	1,484,900,998.39	1,344,940,652.40	1,127,963,000.23	1,701,878,650.56

JIGAWA STATE GOVERNMENT OF NIGERIA
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NOTE TO THE FINANCIAL STATEMENT NO. 22
LOAN GRANTED 2020

DATE	Item Description	Opening Balance	Repayment of Loans To Date	Closing Balance
29/12/2020	Fatara Housing Estate programmed	2,470,400,000.00	148,546,580.14	2,321,853,419.86
	Total	2,470,400,000.00	148,546,580.14	2,321,853,419.86

JIGAWA STATE GOVERNMENT OF NIGERIA
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For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 23
GOVERNMENT INVESTMENTS 2020

ECONOMIC CODE	Item Description	Opening Balance	Additional Loans	Closing Balance
31090107	Investment in JASCO	29,722,185.00	1,706,691.00	31,428,876.00
31090108	Jigawa State Investment & Property Development Co. Ltd	1,931,287,447.00	53,508,236.00	1,984,795,683.00
31090109	Investment in Jigawa Savings & Loans	2,251,692,437.65	156,599,418.34	2,408,291,855.99
	Total	4,212,702,069.65	211,814,345.34	4,424,516,414.99

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 24
DEPOSITS 2020

Date	Item Description	Opening Balance	Repayment of Loans To Date	Closing Balance
21/12/2020	Contract Retention Fees	1,822,609,118.43	(961,247,505.35)	1,755,065,467.96
21/12/2020	Contract Retention Fees - Sule Lamido University	94,992,263.18	(92,171,876.58)	92,171,876.58
	Total	1,917,601,381.61	(1,053,419,381.93)	1,847,237,344.54

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 25
UNREMITTED DEDUCTIONS 2020

ECONOMIC CODE	ITEMS DESCRIPTIONS	GROSS	PAYMENT	UNREMITTED DUES
41030101	Unremitted Taxes: PAYE	619,054,345.07	618,778,350.82	275,994.25
41030102	Unremitted Taxes: Withholding Tax	1,213,327,993.85	1,174,916,489.54	38,411,504.31
41030103	Unremitted Taxes: Value Added Tax	1,196,501,118.46	1,171,935,332.77	24,565,785.69
41030104	Unremitted Taxes: Stamp Duty	243,866,074.62	221,207,676.34	22,658,398.28
41030202	Contributory Pension Scheme	623,123,477.39	640,676,872.65	(17,553,395.26)
41030203	Union Dues	212,452,554.41	255,892,829.37	(43,440,274.96)
41030204	Housing Fund Revolving Funds Deductions	71,194,066.84	75,462,707.41	(4,268,640.57)
41030205	Co-Operative Socieity	149,500,126.14	146,008,966.13	3,491,160.01
41030206	Housing Fund	184,796,340.24	202,635,617.48	(17,839,277.24)
41030214	Loan Deductions	9,626,034.65	12,498,927.48	(2,872,892.83)
41030216	Overpayment Recoverable [Receipt]	2,957,424.50	3,253,325.52	(295,901.02)
41030217	Motor Vehicle Loans	521,355,904.02	570,122,034.76	(48,766,130.74)
41030218	Motorcycle Loan	96,081,937.56	98,536,650.65	(2,454,713.09)
41030219	Bicycle Loan	13,865,208.65	13,145,764.03	719,444.62
41030220	Refurbishing Loan	56,823,677.75	57,245,029.93	(421,352.18)
41030221	Mortgage Deductions	126,817,546.61	72,678,238.38	54,139,308.23
41030222	Political Office Holders Deductions	25,531,013.13	27,377,159.70	(1,846,146.57)
41030223	Rent Deductions	6,409,961.40	14,260,000.00	(7,850,038.60)
41030224	Staff Levy Deductions	7,795,088.06	8,423,072.70	(627,984.64)
41030225	Tricycle Deductions	14,161,211.78	14,338,347.43	(177,135.65)
41030226	Fund Recovery Deductions	5,220,586.46	3,263,258.16	1,957,328.30

41030227	State Health Insurance Scheme	342,413,133.05	384,029,830.00	(41,616,696.95)
41030228	Pay TV Deductions	3,144,277.40	3,099,828.40	44,449.00
41030229	Cumulative LEA Staff Deductions	3.24	3.24	-
	Total	5,746,019,105.28	5,789,786,312.89	(43,767,207.61)

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 26

ACCRUED EXPENSES 2020

ECONOMIC CODE	ITEMS DESCRIPTIONS	INITIAL	ADDITIONAL	PAYMENT	ACCRUED EXPENSES
41040101	Personnel Emoluments	1,636,711.06	24,099,831,789.83	24,087,495,120.80	(10,699,957.97)
41040107	LEA Staff Personnel Emoluments		18,747,564,176.32	18,747,564,176.32	
41040108	Contractual Liabilities	3,795,265,079.50	920,799,743.52		2,874,465,335.98
	Total	3,796,901,790.56	43,768,195,709.67	42,835,059,297.12	2,863,765,378.01

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 27
LONG TERM BORROWINGS 2020

ECONOMIC CODE	Item Description	Opening Balance (2020)	Additional Facilities (2020)	Repayment as at 31 /12/2020	Closing Balance as at 31 /12/2021
46020104	Paris Club Relief Loan from Local	6,067,400,481.41	4,526,448,321.22	305,134,359	1,540,952,160.19
46020105	Budget Support Facility	17,501,015,438.96	836,086,913.42	179,945,191.18	16,970,062,884.36
46020106	Excess Crude Account (ECA) Loan	9,029,986,854.28	449,862,977.95		8,760,069,067.51
46020107	Commercial Agriculture Credit Scheme	3,720,635,035.53	805,761,180.07		2,914,873,855.46
46020108	Micro, Small & Medium Enterprises Development Fund	1,111,111,111.11			1,111,111,111.10
46020111	Multi-state Road Project - IDA	30,154,633.38	4,652,501.24		25,502,132.14
46020112	Health Systems Development - IDA	381,139,996.42	17,695,930.86		363,444,065.56
46020113	Community Based Urban Development - I	2,996,594,666.51	109,117,055.50		2,887,477,611.01
46020114	Universal Basic Education	388,800,636.04	48,310,027.04		340,490,609.00
46020115	HIV/AIDS Programme - IDA	507,317,889.96	23,774,910.89		483,542,979.07
46020116	Malaria Control Booster Project - IDA	1,823,932,035.91	84,312,351.51		1,739,619,684.40
46020117	National Fadama Development III - IDA	945,469,751.67	37,147,409.60		908,322,342.07
46020118	Health System Development (Additional Financing)	431,633,856.19	24,765,123.25		406,868,732.94
46020119	2nd HIV/AIDS Programme	1,504,704,337.53	13,246,246.28		1,491,458,091.25
46020120	Community Based Agric & Rural Dev. Programme - IFAD	867,061,521.05	57,237,031.38		809,824,489.67
46020201	Central Bank SME Loan Principal	1,166,666,666.68	222,222,222.24		944,444,444.44

46020202	Central Bank SME Loan Interest	64,191,780.83	21,671,232.85		42,520,547.98
Total		48,537,816,693.46	7,282,311,435.31		41,740,584,808.15

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 28
2020

S/N	MDA NAME	YEAR 2020		YEAR 2019	YEAR 2018	CUMMULATIVE
1	Ministry of Finance	Personnel Cost	358,678,337.82	346,305,140	298,738,107.30	1,003,721,584.80
		Overhead Cost	549,189,192.87	1,582,849,451.32	1,068,591,190.57	2,132,038,644.19
		TOTAL	907,867,530.69	1,929,154,591	1,367,329,297.87	4,204,351,419.56
2	Budget and Economic Planning	Personnel Cost	35,513,186.74	32,371,830.06	34,942,439.92	102,827,456.72
		Overhead Cost	11,768,713.25	25,929,026.00	18,329,728.84	56,027,468.09
		TOTAL	47,281,899.99	58,300,856	53,272,166.76	158,854,922.81
3	Accountant General	Personnel Cost	4,419,540.00	2,209,770.00	5,238,034.80	11,867,344.80
		Overhead Cost	1,415,350,444.60	1,523,061,692.22	1,496,764,659.81	4,435,176,796.63
		TOTAL	1,419,769,984.60	1,525,271,462.22	1,502,002,694.61	4,447,044,141.43
4	Board of Internal Revenue	Personnel Cost	109,540,875.47	99,126,615	102,741,941.58	311,409,432.39
		Overhead Cost	30,026,279.72	45,456,213.87	14,507,082.50	89,989,576.09
		TOTAL	139,567,155.19	144,582,829	117,249,024.08	401,399,008.48
	GRANT TOTAL		2,514,486,570.47	3,657,309,738.49	3,039,853,183.32	9,211,649,492.28

JIGAWA STATE GOVERNMENT OF NIGERIA
REPORT OF THE AUDITOR GENERAL
For the Year ended 31st December, 2020

NOTE TO THE FINANCIAL STATEMENT NO. 29
2020

S/N	MDA NAME	YEAR 2020	YEAR 2019	CUMMULATIVE
1	Amount earned for 2018 performance	1,980,000,000.00	0.00	1,980,000,000.00
	Amount earned for 2019 performance	9,202,700,000.00	0.00	9,202,700,000.00
	TOTAL	11,182,700,000.00	0.00	11,182,700,000.00

OFFICE OF THE ACCOUNTANT GENERAL
DEPARTMENT OF FINAL ACCOUNTS
HEADQUARTERS

JOURNAL ENTRY

Date	Particulars	Account Involved	Debit	Credit
31/12/2020	Cash and It's Equivalent	Statement of Financial Position	3,600,000,000.00	
	Aids and Grants		23,531,313.53	
	Proceeds from Long-term Loans & Debts	Statement of Financial Position		3,623,531,313.53
	Being wrongly classifying the deposit as Internal loans based on the narration on the attached bank statement.			
			3,623,531,313.53	3,623,531,313.53

Prepared by:

Date:.....

Approved by:

Date:.....

Received by:

Date:.....

.....
Signature and Stamp